



Anticipate the e-invoicing reform in France

Our firm support you

07/28/2025

Preamble

From September 2026, electronic invoicing will gradually become mandatory for all French companies subject to VAT.

1. Objectives of the reform

🔗 Fight against tax fraud, simplify the trading organization and allow the pre-filling of VAT returns by the tax authorities.

The reform has 3 main components:

- ***E-invoicing*** :

The issuance and receipt of all B2B invoices between French VAT payers, in electronic format, via an approved platform called "**PDP**" or partner dematerialization platform.

- ***E-reporting of transactions*** :

The transmission to the tax authorities of data relating to international transactions or transactions with B2C (non-taxable operators), via the tax administration's portal called "**PPF**" or Public Invoicing Portal.

- ***Payment e-reporting*** :

The transmission to the tax authorities of payment data for the provision of services in the event of VAT being chargeable on collection.

📅 Calendar

- ***Issuing invoices in electronic format via a PDP:***

- Large companies and mid-caps* in September 2026
- SMEs and VSEs* in September 2027.

- ***Receipt of invoices via a PDP:***

- In September 2026 for all companies.

* Based on the most recent financial statements closed on 1st January 2025, the thresholds triggering an issuance obligation on 1 September 2026 are:


- 250 employees
- **and** turnover > €50 million or balance sheet total > €43 million

2. Deployment of an integrated solution by our firm


Our firm invests in a complete and compatible solution, backed by a "PDP" platform, to facilitate your compliance:

- Receiving, reading and paying your supplier invoices
- Issuance of your customer invoices in regulatory electronic format
- E-reporting

Before choosing a solution or internal reorganization, let's talk about it together!

 We help you:

- Map your invoicing flows to identify your reporting obligations,
- Define the optimal organization,
- Implement a fluid and secure solution thanks to the tools offered by the firm.

 As part of this project, monthly communication via a *specific newsletter* will allow you to understand all the stages of the reform.

 **Webinars followed by personalized appointments will be offered from the 4th quarter of 2025.**

Anticipate this evolution serenely by exchanging with your usual contact from September.



4-14, rue Ferrus 75014 Paris
contact@groupe-aplitec.com | 01 40 40 38 38
www.groupe-aplitec.com