

An aerial photograph of Paris, France, showing the Eiffel Tower on the left and a wide, tree-lined street (likely the Champs-Élysées) running through the center. The sky is blue with scattered white clouds. The text is overlaid in white on the upper portion of the image.

Anticipate the e-invoicing reform in France

Our firm supports you

Note 2 – E-invoicing requirements

PREAMBLE

E-invoicing goes far beyond simply switching to sending invoices digitally. It involves new obligations, covering the use of structured and standardized formats of invoices, the sending of invoices as well as the transmission of transaction and payment data, via specialized platforms, to the tax authorities.

This digital transformation involves a complete overhaul of invoicing processes. It also paves the way for more efficient and transparent management of their business transactions.

It also aims to fight against tax fraud and improve the traceability of transactions with the pre-filling of VAT returns.

This measure is part of a European directive that aims to generalize the use of electronic invoicing within the European Union. Several European countries have already set up electronic invoicing systems, such as Italy, Spain and Portugal.

Calendar (reminder)

The receipt of invoices in electronic format is mandatory:

👉 Effective **September 1, 2026 for all companies** (including micro-entrepreneurs), regardless of their size, as long as their supplier is required to issue in an electronic format (see below issuance obligations).

The issuance of invoices in electronic format is mandatory:

👉 Effective **September 1, 2026** for large and mid-sized businesses¹

👉 Effective **September 1, 2027** for small and medium-sized businesses.

What are e-invoicing requirements ?

¹ Based on the most recent financial statements closed on 1 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 at the entity level

I. WHICH TRANSACTIONS ARE CONCERNED ?

The obligation to issue and receive standardized electronic invoices applies to:

- All commercial operations (sales / provision of services),
- Between two taxable persons for VAT in France,
- Regardless of their sector of activity or size.

The only exception covered by the reform concerns transactions falling within the scope of Articles 261 to 261 E of the General Tax Code (medical activities, education, bare rental of dwellings, certain banking and financial transactions, games of chance), transactions under the small entrepreneur's exemption regime (Article 293 B) as well as transactions classified as classified.

As soon as you issue invoices to VAT payers established in France (flows between national BtoB operators), your company is subject to the obligation to issue invoices in electronic format!

II. WHAT IS AN ELECTRONIC INVOICE?

A. Mandatory formats

Electronic invoices issued must comply with the European standard EN 16931 and use one of the three standardized and structured formats, the only ones authorized and called "**the 3 formats of the base**": **Factur-X, CII and UBL**.

✂ Factur-X : Factur-X is an hybrid or mixed electronic invoice format, which combines a PDF electronic invoice, readable and understandable by humans, and a structured digital file (XML), including additional data, processed and analyzed by computer systems.

✂ CII : CII (Cross Industry Invoice) is a structured electronic invoice and EDI format, using the XML format, in accordance with the European standard EN 16931.

✂ UBL : UBL (Universal Business Language) is a structured electronic invoice and EDI format, using the XML format.

Word, Excel, JPG formats can no longer be used, and invoices can no longer be sent by post!

Companies must therefore choose the format that best suits their activities, in particular the Factur-X format that is most suitable for VSEs and SMEs.

B. Use of PDF format by way of derogation until 31/12/2027

A transitional period is planned to allow the use of unstructured PDFs until 31 December 2027.

During this period, companies can continue submitting invoices in PDF format, even if it is not structured, **if the approved dematerialization platforms (AP) ensure the conversion into a compliant format** (Factur-X, UBL, CII, etc.).

III. HOW TO TRANSMIT ELECTRONIC INVOICES

👉 Article 289 bis - I establishes that companies concerned by the obligation to issue electronic invoices will no longer be able to freely exchange invoices but will have to exchange their electronic invoices through **private approved platforms (APs)**.

These platforms will be presented in the information note n°4 "Mastering the key tools of electronic invoicing".

All taxable entities (companies, micro-entrepreneurs, medical and liberal professions, etc.) must have chosen a dematerialization platform before 1 September 2026 to be able to receive invoices issued by big companies concerned by the issuance of electronic invoices from the date of entry into force of the reform.

IV. WHAT ARE THE LIFECYCLE STATUSES

Companies will have to track and update the status of invoices issued and payments received on the approved platform.

This step is essential to allow suppliers and customers to follow the progress of invoice processing. To do this, there are **4 mandatory, 5 recommended and 5 free statuses** that platforms will have to process:



The 4 mandatory statuses are as follows:

- Filed on the provider's platform
- Rejected after receipt by the buyer's platform
- Refused by the buyer
- Payment received by the supplier (provision of services)

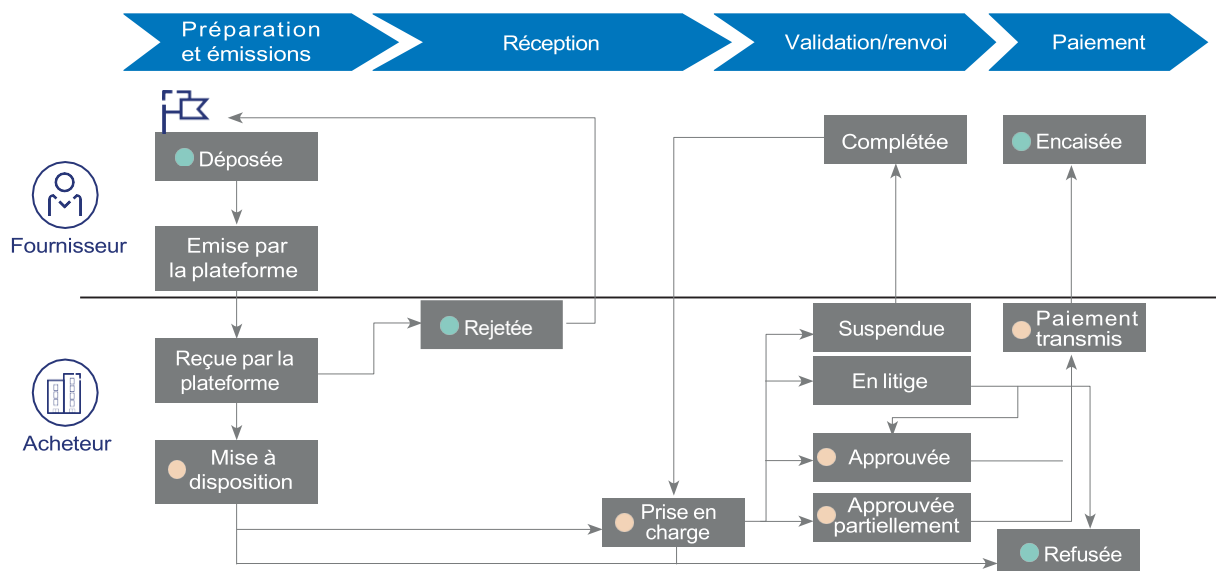
The 5 recommended statuses are:

- Availability,
- Support,
- Approved
- Partially approved,
- Payment transmitted.

The 5 free statuses are, for example:

- Issued by the platform,
- Received by the platform,
- Suspended
- Litigation
- Completed.

Buyers and suppliers will be able to follow the progress of invoice processing. Suppliers will need to update the mandatory statuses. Some statuses will be automatically updated by the platforms.



V. HOW DO I TRANSMIT INVOICE DATA TO THE TAX AUTHORITIES?

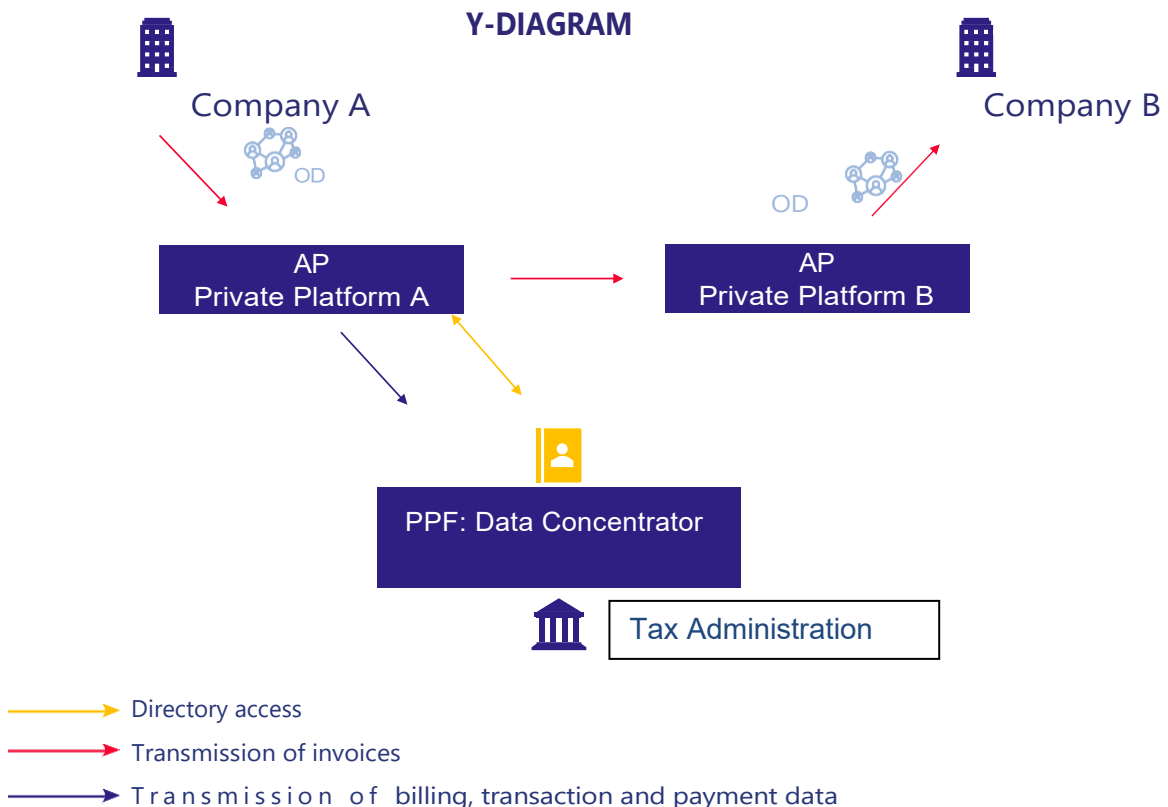
The fourth obligation of the e-invoicing system is to transmit the invoicing flows, the life cycle statuses of the invoice and the payment data to the tax authorities.

The approved dematerialization platforms (AP) will transmit the information to the tax authorities via the Public Invoicing Portal (PPF in French), which acts as a data concentrator.

These players are involved in a global system of interconnection between platforms known as the "Y-shaped scheme". This scheme allows the choice between several private, state-approved and interconnected routing platforms.

In this model, companies send electronic invoices to their customers through a AP-approved platform which, after **querying the central directory**, will send it to the recipient's platform.

The invoicing data must be transmitted to the PPF concentrator for sending to the tax authorities within a maximum of 24 hours after sending the invoice.



What information is transmitted to the administration

The tax authorities will not collect all the information on an invoice.

It will only retrieve information useful to its missions, for the purposes of pre-filling the VAT return. The data transmitted to the administration are listed in Article 41 septies D of Annex IV to the General Tax Code.

This is data corresponding to the mandatory information defined by the CGI or by the Commercial Code, such as: the identification of the supplier, the customer, the invoice number, the date of issue, the amount of tax to be paid, etc.

Who is responsible for extracting the invoice data for the tax authorities?

The approved dematerialization platform of the invoice issuer will be responsible for extracting and transmitting only the invoicing data that is useful to the tax authorities.

VI. ARE THERE ANY SANCTIONS ?

Companies that do not comply with the e-invoicing obligation are exposed to financial penalties according to the provisions of the General Tax Code.


Thus, in the event of non-compliance with the issuance or receipt of an electronic invoice, the company incurs a fine of €15 per invoice up to a limit of €15,000 per year. (art.1737-III of the CGI).

VII. DEPLOYMENT OF AN INTEGRATED OFFER BY OUR FIRM


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

Our firm invests in a complete and compatible solution, backed by an Approved Platform (AP), to facilitate your compliance:

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

 We help you:

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

 Webinars followed by personalized appointments will be offered during the 4th quarter of 2025 to present the chosen solution.



You will receive our next information note in 10 days, entitled "***E-reporting of data and payments for operations outside the scope of the e-invoice***"

Anticipate this evolution by contacting your usual contact.



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