

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

**Anticipate e-invoicing**

**Our firm supports you**

**Note 4 – Mastering the IT operating model**

# PREAMBLE

The transmission of sales data between sellers and buyers in the context of electronic invoicing is based on key tools:



**Approved platforms (APs)**, which are routing platforms, are the only ones authorized to transmit invoices between companies, transmit data to the administration and modify the central directory.



**Dematerialization operators (DOs)** are responsible for creating or retrieving, if applicable, electronic invoices upstream or downstream of the AP.



### **The Public Billing Portal (PPF)**

Which is a data concentrator responsible for collecting billing information and managing the centralized directory of taxable persons.

These platforms will make it possible to:

1. Transmit invoices and their life cycle status (e-invoicing) between VAT payers established in France
2. Transmit to the tax authorities via a data concentrator (Public Billing Portal or PPF):
  - ✚ Mandatory billing data, mandatory life cycle statuses (*e-invoicing*)
  - ✚ Transaction data for transactions with non-taxable persons or international transactions (*transaction e-reporting*)
  - ✚ Payment data for the provision of services (*payment e-reporting*)

## **How do these platforms work?**

# I. SYSTEM ARCHITECTURE: THE "Y" DIAGRAM

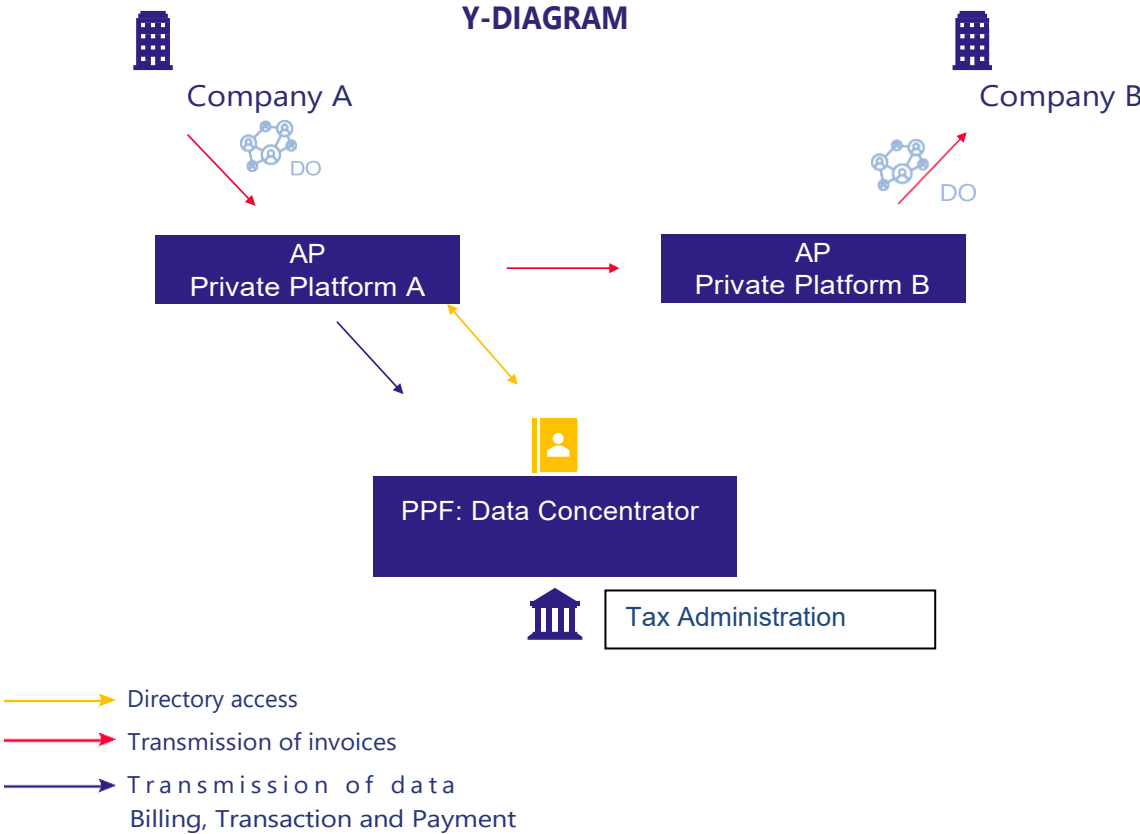
To allow the transmission of invoices between taxable persons via a routing platform, France has chosen the so-called "Y" scheme.

This scheme allows the choice between several private, state-approved and interconnected routing platforms. It requires a **central directory** to direct flows to the reception platform chosen by each company.

In this model :

- Companies send electronic invoices to their customers via an AP-approved platform which, after querying the central directory, will send them to the recipient's platform.
- The Dematerialization Operator (DO) will intervene upstream or downstream in the transmission of invoices and data between the platforms.
- The Public Billing Portal (PPF), through the information transmitted by the APs, will send invoices, transactions and payment data to the tax administration in parallel.

The Y-diagram shows that the interoperability of the players is essential.



## **II. IDENTIFICATION OF THE ACTORS**

### **A. CHORUS PRO and PPF**

#### **a. How PPF works**

E-invoicing has already been implemented in the public sector, through Chorus Pro for companies working with the public sector.

For the new reform, the administration has chosen to develop a new portal called the **Public Billing Portal (PPF)** which has 2 exclusive missions:

- Administer the centralized directory of VAT-taxable entities identified via their SIRET number, to enable the approved Platforms to route invoices and,
- Acting as a hub to collect and centralize:
  - Invoicing data (e-invoicing),
  - Transaction and payment data (e-reporting),
  - Life cycle data
- Transmit this data to the tax authorities.

For invoices concerning the public sector, a taxable person will be able to continue to submit his invoice on Chorus Pro.

#### **b. The central directory**

The tax authorities have set up a directory whose objective is to **list and centralize all French companies with a SIREN and subject to VAT**.

It is structured into three categories of data:

- Identification of the company for addressing invoices,
- The identification of the platform chosen by the recipient company,
- Additional management data dedicated to exchanges with the public.

This directory will therefore allow approved platforms to know the address where to send invoices: Thus, the supplier's platform will query the directory and send the invoice to the platform chosen by the buyer.

Only approved platforms will be able to update the directory.

## **B. Approved dematerialization platforms or "PA"**

### **a. Authorization**

The French "Y" system gives users the opportunity to choose their transmission and reception platform or routing platform.

These platforms are private providers approved by the State, offering paid services. They are authorized to distribute electronic sales invoices directly and to receive purchase invoices to their users' accounts.

The approval of an AP is issued for a period of 3 years by the tax authorities to ensure compliance with privacy and data security regulations.

This approval includes the obligation to:

- To be ISO 27001 certified,
- To ensure a substantial level of guarantee of the user's electronic means of identification.

In addition, the data host entity must be SecNumCloud certified if the data is hosted by a service provider external to the organization.

**The list of APs is published on [impots.gouv.fr](https://impots.gouv.fr) with regular updates.**

All companies must have chosen an AP before **September 1, 2026**, otherwise they will no longer be able to receive invoices from their suppliers for whom the issuance obligation is on that date.

### **b. Functionalities of the basic base of an approved platform**

The role of the approved platform is to extract the invoicing data to be routed to the Public Portal. For the issuing platform to route an invoice to the correct receiving account, it will use the centralized directory managed by the PPF, which can query and modify.

Schematically, the platforms will be required to offer the following services:



### Issuance of sales invoices

- Invoice compliance checks
- Querying the central directory
- Transmission of invoices to the customer's AP
- Transmission of invoicing data to the tax authorities.



### Lifecycle status management

- Managing invoice lifecycle statuses.
- Transmission of the mandatory articles of association to the tax authorities.



### Receipt of purchase invoices

- Receipt of invoices sent by the issuer's PA.
- Readable restitution of the invoice.
- Retrieval of purchase invoices (download, API, flow).



### Transmission du e-reporting

- Transmit transaction and payment data to the tax authorities



### Retention of invoices

- Retention of invoices (status of limitation period)

## c. Additional fonctions



### Business Control

- Approve certain trusted suppliers.
- Provide automatic validations.



### Reliable audit trail

- Sealing of invoices.



### Business Management Software

- Invoicing module,
- Management of quotes, purchase orders, delivery notes, customer management.



### Purchasing Item Management

- Receipt of invoices outside the scope<sup>1</sup>.

- Invoice validation workflow.



### Payment-related services

- Offer a bill payment service.



### Out-of-scope billing

- Transmit out-of-scope sales invoices<sup>1</sup>



### Accounting Integration

- Pre-accounting and integration into accounting production tools.

<sup>1</sup> By email, API, smartphone application...)

## C. Dematerialization operators or DOs

Dematerialization Operators are service providers offering dematerialization services. **They are not registered by the tax authorities.**

A DO can be an accounting software publisher, invoicing software, cash register software or a dematerialization operator.

Dematerialization operators complete the service offer of approved platforms or "APs".

In particular, they can :

- Create invoices in electronic format, transmit them to the AP without being able to route them directly to the recipients
- Transmit transaction and payment data to the AP (e-reporting)
- Retrieve invoices (e-invoicing) and transaction data (e-reporting) from APs for accounting integration

The DOs will also be able to offer additional services, if not included in the AP chosen by the company:


- Management of quotes, purchase orders, delivery (commercial management)
- Editing specific invoices
- Purchase invoice validation workflows
- Accounting pre-allocation, etc.

### **III. DEPLOYMENT OF AN INTEGRATED OFFER BY THE 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-reporting

 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.

 **Participate in our webinar to present the reform on 27 November 2025, which will be followed by personalized appointments.**

**Anticipate this evolution by talking to your usual contact.**



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