



Electronic invoicing

Mandatory information on the invoice



I. Purpose of the note and scope

The purpose of this note is to recall:

- the main mandatory information to appear on the invoices issued, as required by French tax and commercial regulations,
- as well as the new data to be transmitted, in structured electronic form, as part of the reform of electronic invoicing ("e-invoicing") for domestic B2B operations.

It concerns:

- invoices issued between VAT payers established in France (national B2B), which fall within the scope of mandatory electronic invoicing,
- invoices issued internationally (customers established in the European Union or outside the EU), for which there are specific information.

II. Invoices subject to national BtoB e-invoicing (Article 41 septies D-I)

The following lists reflect the general structure of the data required by Article 41 septies D-I of Annex 4 of the General Tax Code for domestic B2B invoices.

2.1. Mandatory data to be transmitted to the tax authorities on 1 September 2026

a. Identification of the parties

○ Vendor Credentials :

- Full identity of the seller or service provider and address
- SIREN* number of the seller or service provider
- Intra-community VAT number of the seller or service provider
- Where applicable: "Member of a VAT group"
- If applicable: VAT number of the member, if VAT group
- If applicable: VAT number of the tax representative

○ Customer Credentials :

- Client identity and address
- SIREN of the customer if established in France
- Intra-community VAT number of the customer
- Customer Country

* SIREN: French register number

b. Invoice identification

- Date of Issue
- Unique and chronological number
- If applicable: currency used
- Reference to the initial invoice in the case of an amended invoice

c. Information relating to the transaction

- Category of the transaction: supply of goods (LB), provision of services (PS), mixed (LBPS)
- Date of delivery or end of performance
- Invoice lines: description of goods or services, quantity, unit price excluding tax
- VAT rates applied, taxable bases by rate, corresponding tax amounts
- Total amount excluding tax, total amount of VAT and total amount including all taxes

d. reference to the specific VAT scheme

- Legal reference in case of VAT exemption
- Reference to a special regime (travel agency, sale of second-hand goods, work of art, etc.)
- Where applicable: "reverse charge"
- Where applicable: "self-invoicing"
- Where applicable: "option for payment of VAT based on debits"
- Date of the deposit paid, if different from the date of the invoice

2.2 New mandatory data to be transmitted as of September 1, 2027

- Precise name of the good delivered or service rendered
- Quantity of goods delivered or services rendered
- Unit price excluding tax of each good delivered or service rendered
- Price reduction (discount, rebate or rebate)
- Delivery address, when different from the customer's address
- Date of issue of the corrected invoice, in the case of the issuance of an amended invoice
- Discount mention
- If applicable: eco-tax

III. Mandatory information – Invoices issued internationally

Invoices issued to customers established in another Member State of the European Union or in a third country do not, in principle, fall under domestic B2B e-invoicing, but may be affected by the **e-reporting obligation**.

In addition to the basic information relating to the identification of the parties and the transactions, certain specific information must appear on these invoices, making it possible to justify the place of taxation and the exemptions applied.

3.1 Mandatory information common to all international invoices

- Date of issue of the invoice
- Unique and chronological number
- Full identity of the seller (name, address, SIREN)
- Seller's VAT number
- Identity and address of the customer
- Accurate description of the operation (description, quantity, date of performance)
- Unit price excluding tax
- Rebates
- Total excluding tax
- VAT rate and amount
- Total amount to be paid

3.2 Specific information on the territoriality rules

- **Intra-Community supplies**

- Intra-community VAT number of the customer
- Mention: "VAT exemption – Article 262 ter I of the CGI"
- Justification of the transport of goods outside France

- **Intra-Community supply of services**

- Intra-community VAT number of the customer
- Mention: "Reverse charge" or "VAT due by the customer – Article 44 Directive 2006/112/EC"

- **Export of goods**

- Mention: "VAT exemption – article 262 I of the CGI"
- Customs proof of export

- **Provision of services to a customer outside the EU**

The rules of territoriality and VAT vary according to the nature of the services and the location of the customer. In general, it is necessary to clearly indicate the cases in which the service is not subject to French VAT, with a mention recalling the basis for this non-taxation, and to keep the supporting documentation.

IV. Mandatory information on payment terms

The information relating to payment terms is governed by the provisions of the French Commercial Code (Articles L441-9 et seq.). Their objective is to ensure the transparency of payment terms and to prevent late payments between professionals.

These statements are mandatory on any invoice issued in the context of a B2B relationship, regardless of the reform of electronic invoicing.

All invoices must mention:

1. The terms of payment (in principle, a maximum of 60 days from the date of issue of the invoice or 45 days at the end of the month, subject to exceptions provided by law)
2. The agreed payment date or term
3. The rate of penalties payable in the event of delay
4. The lump sum compensation for recovery costs (€40)

If your customer is established abroad but your company is established in France, the invoice is issued from France and the contract is subject to French law, **the information relating to payment terms must appear on the invoice.**

Failure to comply with these obligations can result in a significant administrative fine in the event of an inspection by the DGCCRF, of up to €75,000 for a natural person and €375,000 for a legal person.



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