



# France E-Invoicing Mandate: Summary

Overview of France's electronic invoicing regulations

→ 2025-10-10, Finance  
Claire Rutherford, Global Process Owner AP  
**Classification: Public**

## Key Dates

### 2026 E-Invoicing Mandate

- **1 September 2026: Reception** of electronic invoices will be mandatory for all companies, regardless of size, starting 1st September 2026
- **1 September 2026:** Mandatory **issuance** for large companies and intermediate-sized enterprises (ETIs). Over 1,000 employees and over €250 million in revenue

### 2027 E-Invoicing Mandate

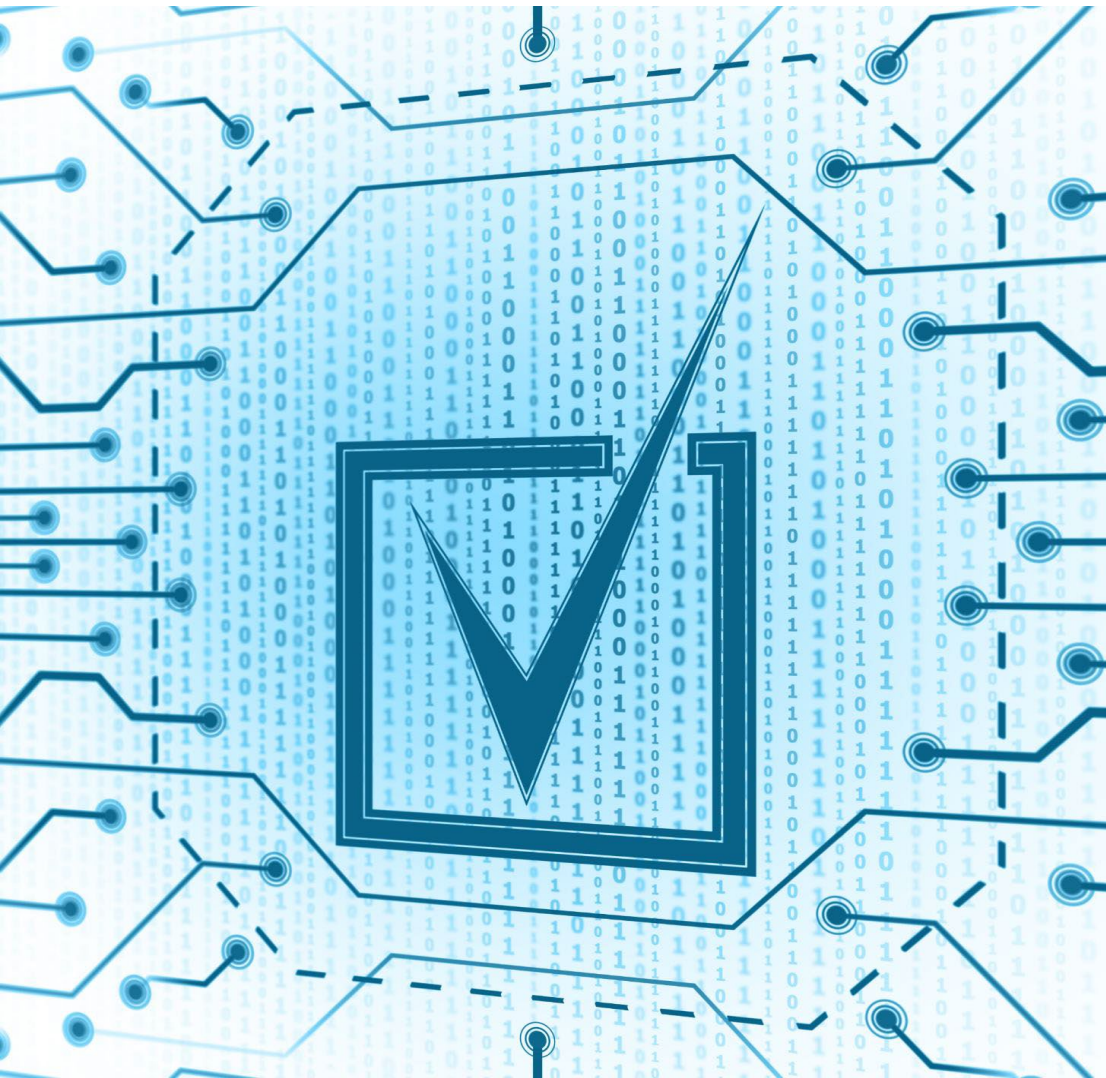
- **1 September 2027:** Mandatory **issuance** for small and medium-sized enterprises (SMEs) and very small companies.

### February 2026:

- PPF's production environment opens to enable companies to start sending electronic invoices ahead of deadlines.







## Purpose and Scope

### E-Invoicing Requirement

All registered businesses in France must use certified platforms for issuing and receiving electronic invoices.

Mandatory Electronic Invoice Reception

### E-Reporting Obligations

Mandate includes e-reporting for cross-border and B2C transactions to enhance tax accuracy.

PDPs validate, convert, and transmit e-invoices between businesses and the tax authority, ensuring data accuracy.

### Goals of the Mandate

Aims to simplify VAT compliance, reduce fraud, and improve transparency in business operations.

### Enhanced Compliance and Efficiency

The system ensures accurate tracking and reporting, improving compliance and operational efficiency.



## Invoice Format and Transmission

### Permitted Invoice Formats

Only Factur-X, UBL 2.1, and UN/CEFACT CII formats comply with the French e-invoicing mandate requirements as these meet the European standard EN16931

### Invoice Lifecycle Management

Businesses use PDPs to track invoice status updates such as payment, rejection, or acceptance efficiently.

### Intercompany Invoices

Domestic intercompany invoices between two French entities must also comply with new e-invoicing rules.

### EDI point to point

- Domestic EDI must be replaced with compliant e-invoicing in the formats above.
- Foreign EDI may continue but is subject to e-reporting obligations

### Mandatory Electronic Archiving

Invoices must be electronically archived for 10 years to ensure authenticity and readability under French law.



# International and Cross-Border Rules

## **Cross-Border E-Reporting**

French entities must e-report cross-border transactions to French tax authorities ensuring government oversight.

## **Foreign Entities Exemption**

Foreign companies without fixed establishments in France are exempt from using French PDPs or PPF systems.

Foreign entities may continue sending and receiving invoices using their existing systems and processes

## **VAT-Registered Foreign Entities**

Foreign companies VAT-registered in France may have e-reporting obligations, particularly for B2C and cross-border B2B sales.





## Implications for Businesses

### Operational Changes Required

Businesses must upgrade systems and redesign workflows to comply with the French e-invoicing mandate requirements.

### Benefits of Compliance

Automation, real-time VAT reporting, and reduced fraud risk are key benefits of adhering to the mandate.

### Risks of Non-Compliance

Non-compliance can lead to penalties up to €15,000 annually, emphasizing the need for strict adherence.

### Challenges for Businesses

System upgrades, format, compliance, and process redesign.

### Benefits for Businesses

Automation, real-time VAT reporting, and reduced fraud risk.

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