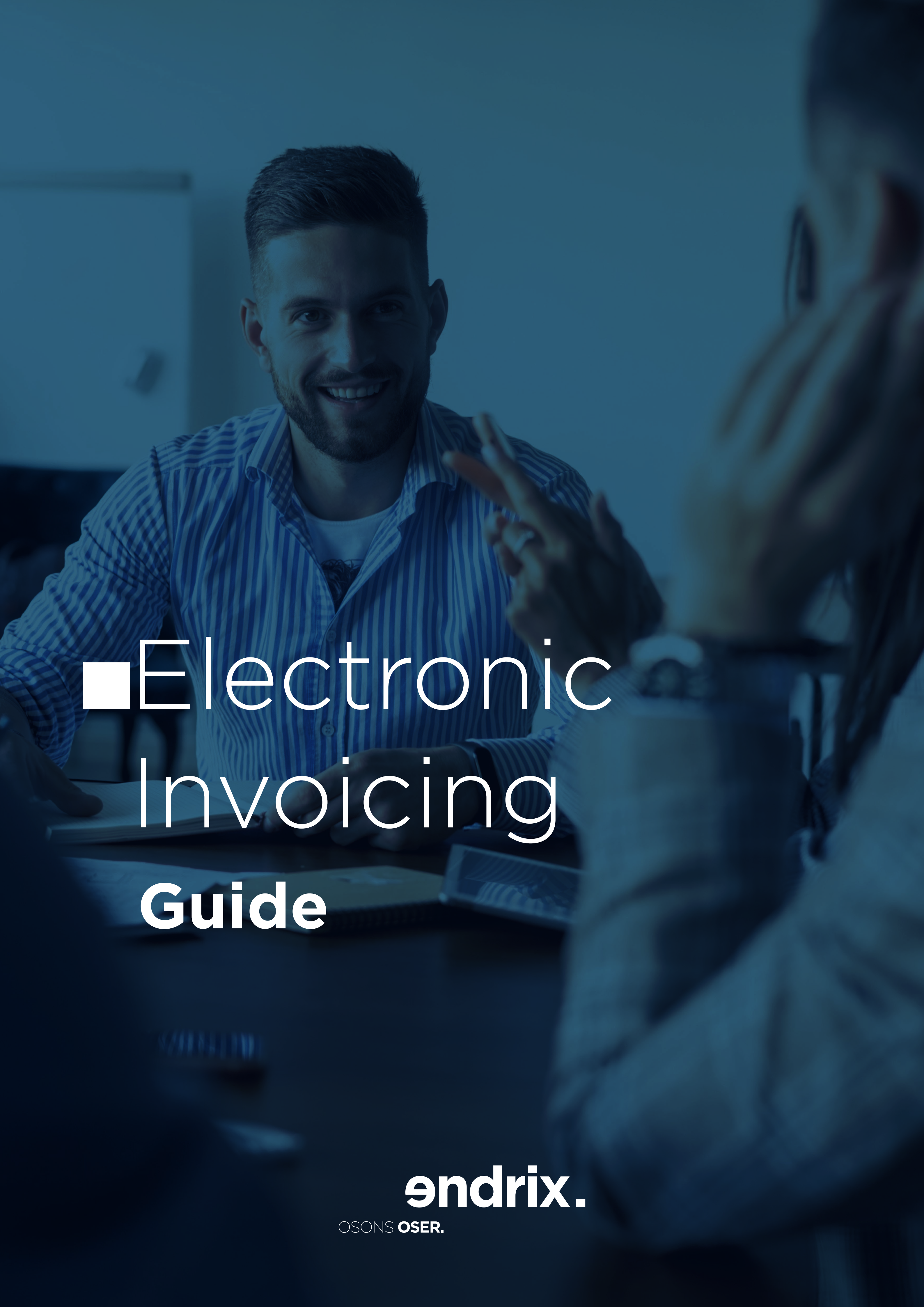


Electronic Invoicing Guide

endrix.

OSONS **OSER.**

OSONS **OSER.**

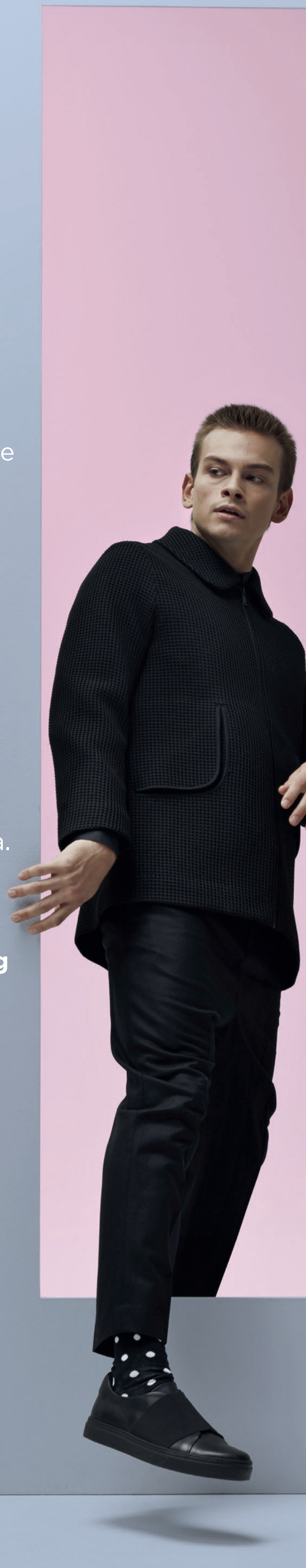
In today's digital environment, which offers businesses multiple competitive advantages, the mandatory implementation of **electronic invoicing is a significant and structuring step for your organization.**

The set of rules and laws that form the legal and fiscal framework for this evolution should not be seen as an obstacle but as a guarantee of a favorable environment for implementing new processes within your company and **ensuring their smooth operation.**

Already mandatory for exchanges with the public sector, electronic invoicing will now extend to business-to-business (B2B) transactions. **From September 1, 2026**, all companies—regardless of their size—must be able to receive and issue invoices in electronic format according to a specific timeline.

To best prepare for this transformation, your accountant has created this guide, covering the key developments in this area. The content is intentionally accessible, concise, and informative.

Do not hesitate to contact us for assistance in understanding this important reform and implementing this new step in your company's digital transformation.



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1

WHY ELECTRONIC INVOICING ?

1.1 Context and Objectives

From 1 September 2026, electronic invoicing will gradually become compulsory for business-to-business transactions nationwide.

The aim is to make businesses more competitive by reducing the administrative burden and generating productivity gains.

The benefits are manifold, encompassing aspects such **as costs, security and business monitoring**. This will make it possible to:

At national level :

- Improving fraud detection, for the benefit of bona fide economic operators,
- Improving real-time knowledge of business activity to enable economic and budgetary policy to be steered as closely as possible to the economic reality of economic players,

At the company level :

- Reducing administrative and management costs,
- Shorter payment times,
- Better control of cash flow,
- Minimising the risk of errors,
- Reducing the organisation's carbon footprint,
- Simplify VAT reporting obligations for businesses by pre-filling returns.v

The introduction of electronic invoicing will make companies more competitive, in particular through

- **Savings :** between 50% and 75% compared with paper invoicing,
- **Better, more reliable management :** thanks to automated payments, reminders and reminders to customers and suppliers,
- **A more modern image :** with electronic invoicing, your company can support its ecological and technological values,
- **Optimised archiving :** less costly, more secure.

Numerous studies estimate the average cost of processing an invoice in a non-digitised process at around €14, broken down as follows:

Breakdown of Average Processing Costs at Different Stages

Mail processing	Data entry	Validation	Payment	Archiving	Dispute management
0,9 €	1,4 €	5,4 €	2,8 €	1,5 €	1,8 €

Source : Arthur D. Little pour Deskmond/Post@xess.

DID YOU KNOW

The total amount of **late payments in France** is estimated at over €**20 billion** (Payment Delays Observatory), with 80% borne by SMEs/micro-enterprises (PME/TPE) and 20% by mid-sized companies (ETI). Source : GS1 France.

1

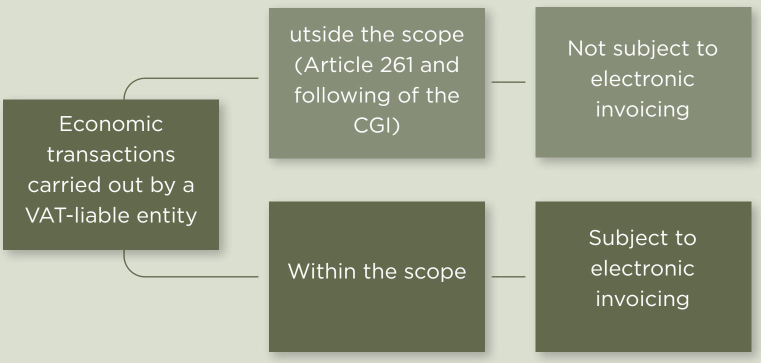
1.2 Am I Affected ?

Electronic invoicing applies to all companies subject to French VAT.
As long as the company is a taxable person, regardless of whether or not it is liable for value added tax (such as,
taxable persons), the entity falls within the scope of the reform.

As a reminder, a taxable person for VAT purposes is any natural or legal person who independently carries out an economic activity on a regular basis.

DID YOU KNOW

People who benefit from the basic VAT exemption are taxable persons but are not liable for VAT. They do not charge VAT and therefore cannot reclaim it. However, they are still subject to electronic invoicing.
This is particularly true of self-employed entrepreneurs, who are exempt from declaring and paying VAT but must indicate the specific words **'Franchise en base au titre de l'article 293 B du CGI'** ('Basic exemption under article 293 B of the General Tax Code') on their sales documents. They will therefore also be obliged to receive and issue electronic invoices.
Conversely, the scheme does not apply to operators who carry out exclusively exempt transactions within the meaning of articles 261 to 261 E of the General Tax Code (health, education, etc.).



Contact us if you have difficulty determining whether you are affected or not.

When Will This Apply to Me ?

Starting from September 1, 2026, all VAT-registered taxpayers in France must be able to receive electronic invoices.
The mandatory issuance of electronic invoices will be gradually implemented between 2026 and 2027, depending on the size of the company.

It is crucial for all economic players to anticipate this change to facilitate the transition and fully benefit from the expected productivity gains.

1

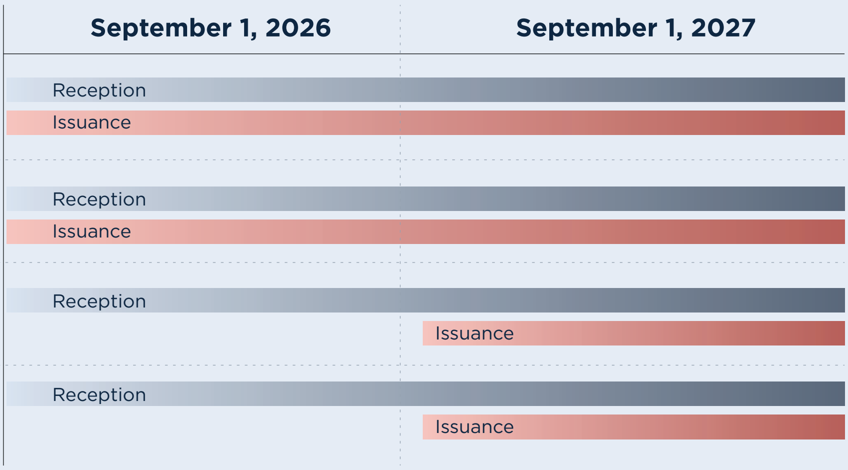
1.3 Timeline and Criteria

Large Companies
Workforce : > 250 employees
Revenue : > €50M

Mid-Sized Companies
Workforce: 50 to 250 employees
Revenue: €10M to €50M

Small Businesses (TPE) & SMEs
Workforce: < 50 employees
Revenue: < €10M

Micro-entreprises
Workforce: <1 0 employees
Revenue: < €2M



What Are the Definitions of the Different Criteria

The Company

The concept of a company used here refers to the legal entity, **which is identified by its SIREN number.**

Workforce

This corresponds to the **number of full-time equivalent (FTE) work units per year (UTA),** meaning the number of people who have worked full-time for the company or on its behalf throughout the year. Employees who have worked part-time, seasonally, or for only part of the year are counted as fractions of UTA.

Revenue Considered

This is calculated **excluding VAT and other indirect taxes** and includes the total amount of invoices issued to individuals and businesses outside the company's defined scope.

Total Balance Sheet Value

The total balance sheet value is considered in its consolidated form within the defined scope of the company.

Please note that the size of the company is assessed on **1 January 2025**, on the basis of the last financial year ending before that date or, if there is no such financial year, on the basis of the first financial year ending on or after that date.

? Ask us if you are having difficulty determining the size of your company.

FAQ

Will VSEs and SMEs be able to bring forward their entry into the reform?

Very small businesses will be able to anticipate the 2027 deadline at their convenience.

2

INVOICE OR ELECTRONIC BILLING

2.1 Electronic invoicing: definition and principle

An electronic invoice is a data medium structured according to a predefined computer language so that it can be automatically integrated into a database.
This means that a simple dematerialised invoice is not necessarily an electronic invoice. As a reminder, a dematerialised invoice can be a paper invoice which is then scanned to make it easier to send and archive, or an invoice produced without the use of paper but which does not include structured data (a simple PDF).

PLEASE NOTE THAT ELECTRONIC INVOICES WILL NEVER EXIST IN PAPER FORM.

To comply with the law, electronic invoices must **simultaneously** meet the specific legal and tax requirements for invoices (legal mentions*, 10-year archiving period, etc.) and dematerialised documents:

INVOICE	
Must contain all required invoice information	√
Legal and tax constraints	√
References: Article L. 441-9 of the Commercial Code (CdC) – Article 289 of the General Tax Code (CGI)	

ELECTRONIC INVOICE	
Must be standardized for automated processing	√
Tax constraints	√
References: Directive 2010/45/EU of July 13, 2010 – Articles 289-0 and 289 of the CGI	

The electronic invoice must therefore also guarantee the following 3 cumulative conditions:

- Authenticity of origin
- Content integrity
- Invoice legibility

* **Please note:** 4 new legal notices will appear :

- **Le numéro SIREN du client,** seul celui de l'émetteur était jusqu'à présent obligatoire,
- **The customer's SIREN number, until now only that of the issuer was compulsory,** The distinction between the supply of goods and the provision of services: the invoice will mention 'information to the effect that the transactions giving rise to the invoice consist exclusively of the supply of goods or exclusively of the provision of services or consist of these 2 categories of transaction',
- **The delivery address of the goods :** an invoice may therefore include up to 3 addresses (in addition to that of the issuer): that of the customer's registered office, that of the invoicing address and that of the delivery address,
- **The 'VAT on debits' option :** if the company exercises this option, the words 'option for payment of tax on debits' will appear on all invoices.

? Ask us about the compliance of your electronic invoices.

FAQ

How will I invoice tomorrow?
Invoices will be sent to business customers (B2B) via a partner dematerialisation platform, which will actually send the electronic invoices to the customer's dematerialisation platform.

How often do I have to submit an electronic invoice?
The invoicing procedures will remain the same. There are no specific deadlines for submitting invoices, which can be done as and when required.

2

Why are we talking about electronic invoicing ?

When we talk about electronic invoicing, **2 complementary processes** are implicitly mentioned :

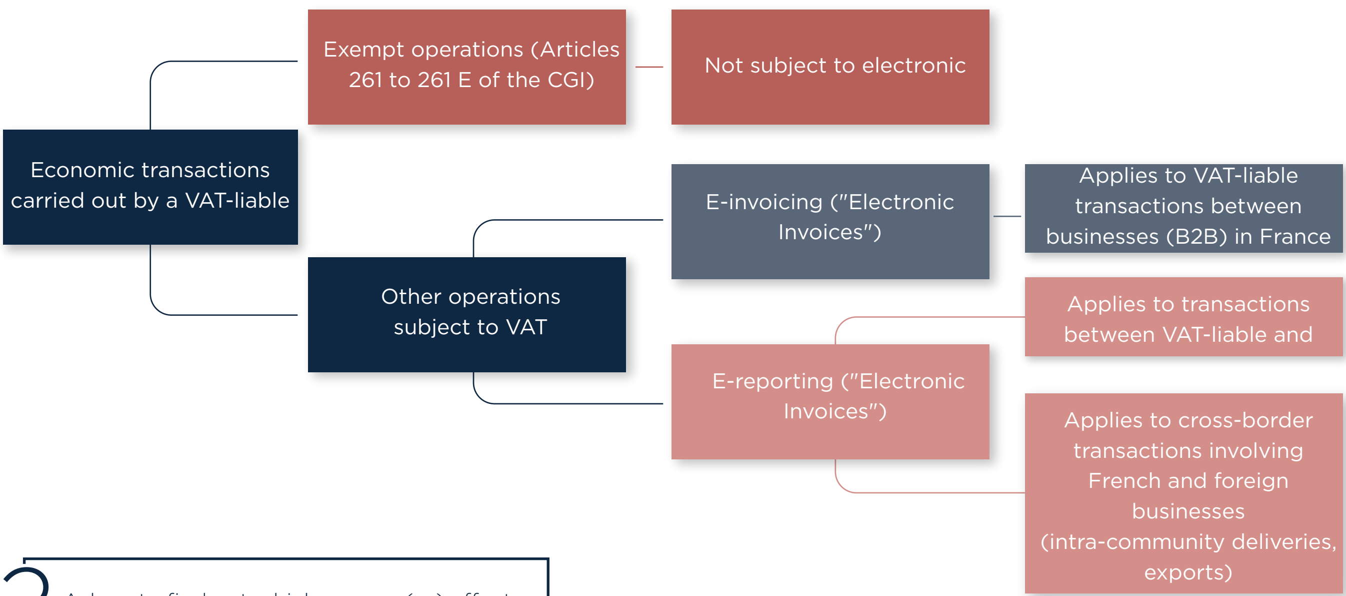
- **E-invoicing,**
- **E-reporting.**

It is important to differentiate between them, both in terms of the way they operate and their respective scopes.

E-invoicing : this is the mechanism for exchanging invoices that concerns all purchases and sales of goods and/or services carried out between companies established in France that are subject to VAT, as long as these transactions involve the national territory (including progress invoices for deliveries of movable goods).
For transactions not covered by **e-invoicing**, the company will have to produce an e-report.

E-reporting : this is the transmission to the authorities of certain information (amount of the transaction, amount of VAT invoiced, etc.) relating to commercial transactions that are not covered by electronic invoicing. The transactions covered by this method of transmitting information are listed in article 290 of the General Tax Code.

E-invoicing and e-reporting are therefore complementary mechanisms.



Ask us to find out which process(es) affect you (e-invoicing, e-reporting, or both)

FAQ

My customers are both businesses and individuals. Which scheme do I need to apply for ?

Both.

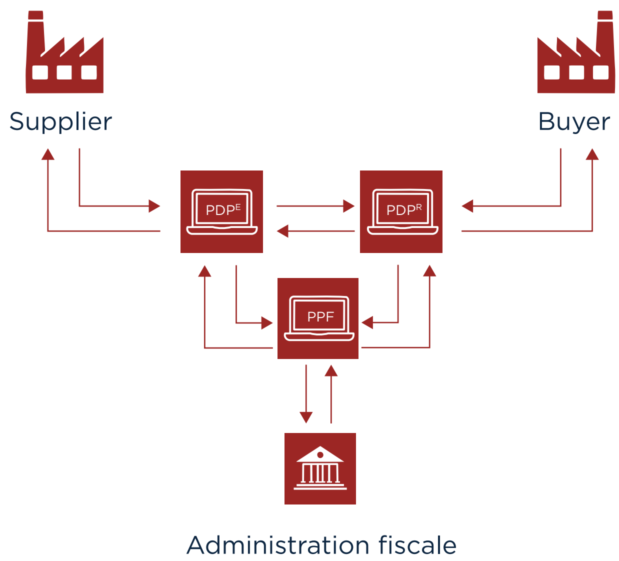
- E-invoicing: If you issue invoices to your business customers,
- E-reporting: If you issue invoices to your private customers.

3 E-INVOICING

3.1 What is e-invoicing ?

E-invoicing and e-reporting differ both in terms of their scope and their respective mechanisms.

The e-invoicing mechanism has the particularity of sending a document to 2 stakeholders: the commercial stakeholder (the customer) and the administrative stakeholder (the tax authorities).
stakeholders: the commercial stakeholder (the customer) and the administrative stakeholder (the tax authorities). This gives rise to a Y-shaped diagram as follows:



Under this scheme, invoices must be sent directly via certified private payment platforms (PDPs).

The latter extract the information intended for the authorities from the invoices and transmit it to the public platform, which aggregates it and sends it to the DGFiP's information system.

Why a decentralised Y model ?

Because it allows :

- Verification of the IT format of exchange flows,
- Setting up different invoicing solutions adapted to each category of company.

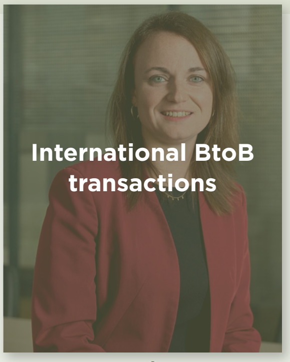
- Companies are free to choose their billing service provider,
- Secure exchanges via platforms subject to specific security obligations,

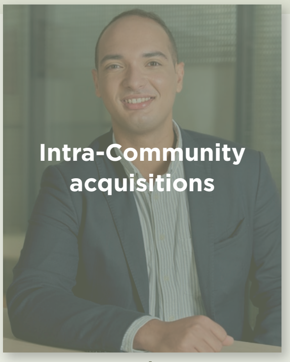
4

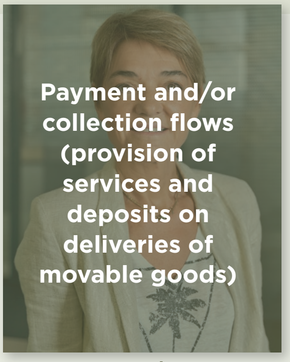
E-REPORTING

4.1 What is e-reporting ?

E-reporting brings together all the information needed to monitor the taxpayer's VAT reporting flows. that do not fall within the scope of e-invoicing:







1 SINGLE FLOW TO TAX AUTHORITIES PER PERIOD

4.2 How often do I have to produce and send out my e-reporting?

Standard monthly actual system

- At least **3 transmissions per month,**
- 10 days following the 10th of the month for transactions carried out between the **1st and 10th of the month**, the 20th of the month for transactions carried out between the **11th and 20th of the month**, the last day of the month for transactions carried out after the 21st of the month.

Standard quarterly scheme

- **At least 1 transmission per month,**
- 10 days following the last day of the month in question.

Simplified actual system

- **At least 1 transmission per month,**
- Between the 25th and 30th of the month following the month in question.

Basic exemption system for assimilated persons (298 quater and quiquies)

- **At least once every 2 months,**
- Between the 25th and 30th of the month following the 2 months covered by the transmission.

Important :

a digital sales report should be transmitted using e-reporting, particularly for sales invoices (to non-taxable persons, for export) or for all transactions generated by a till receipt or Z.

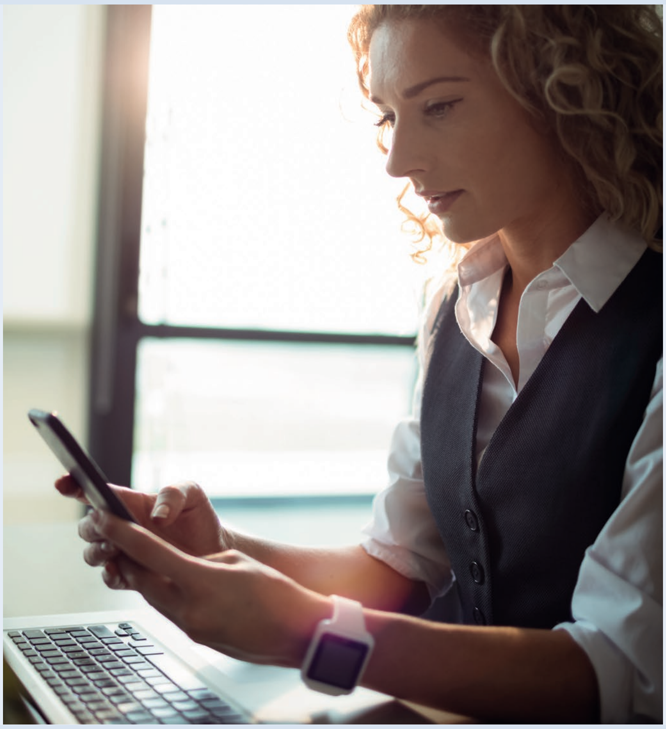
?

Ask us about the frequency of e-reporting.

5
THE PLATFORMS : PPF / PDP / OD?

5.1 How to choose ?

To issue or receive an electronic invoice, a company must use a dematerialisation platform that is a partner of the government (PDP).



The public invoicing portal (PPF)

This is the system deployed by the AIFE (Agence pour l'Information Financière de l'État) and set up by the tax authorities as part of the future obligations relating to electronic invoicing.

Its main tasks are to :

- Administer the central directory used to electronically identify the sender and recipient of electronic invoices,
- Collect billing, transaction and payment data, as well as information on processing status, on behalf of the tax authorities.

Partner dematerialisation platforms (PDP)

These are private platforms that have been registered with the State.

Their main tasks are to :

- Exchange electronic invoices,
- Check the conformity of the documents submitted,
- Provide data for updating the central directory,
- Transmit electronic invoices, guaranteeing their originality,
- Ensuring the interoperability and availability of documents,
- Guarantee the correct management of transmitted data flows,
- Guaranteeing the correct transmission of e-invoicing and e-reporting data to the authorities.

Other complementary services may be offered by PDPs, such as document back-up with evidential value (including invoices), and automated invoice payment tools.

Dematerialisation Operators (DO)

These are operators who offer assistance to companies upstream or downstream of Certified Private Platforms (CPP) to help them comply with the new regulatory obligations.
Their intervention can take various forms, from constructing invoices according to the required formats, to reconciling invoices to facilitate their processing, to proposing payment solutions.
It is important to note that the Data Operator (DO) is not registered and does not allow direct transmission or receipt of invoices.

DID YOU KNOW

To enable exchanges, a directory will act as a bridge between the sender and the receiver. The purpose of this directory, which is a single, centralised reference database accessible via the PPF and PDPs, is to ensure that electronic invoices are properly routed. Companies will be identified via this directory.

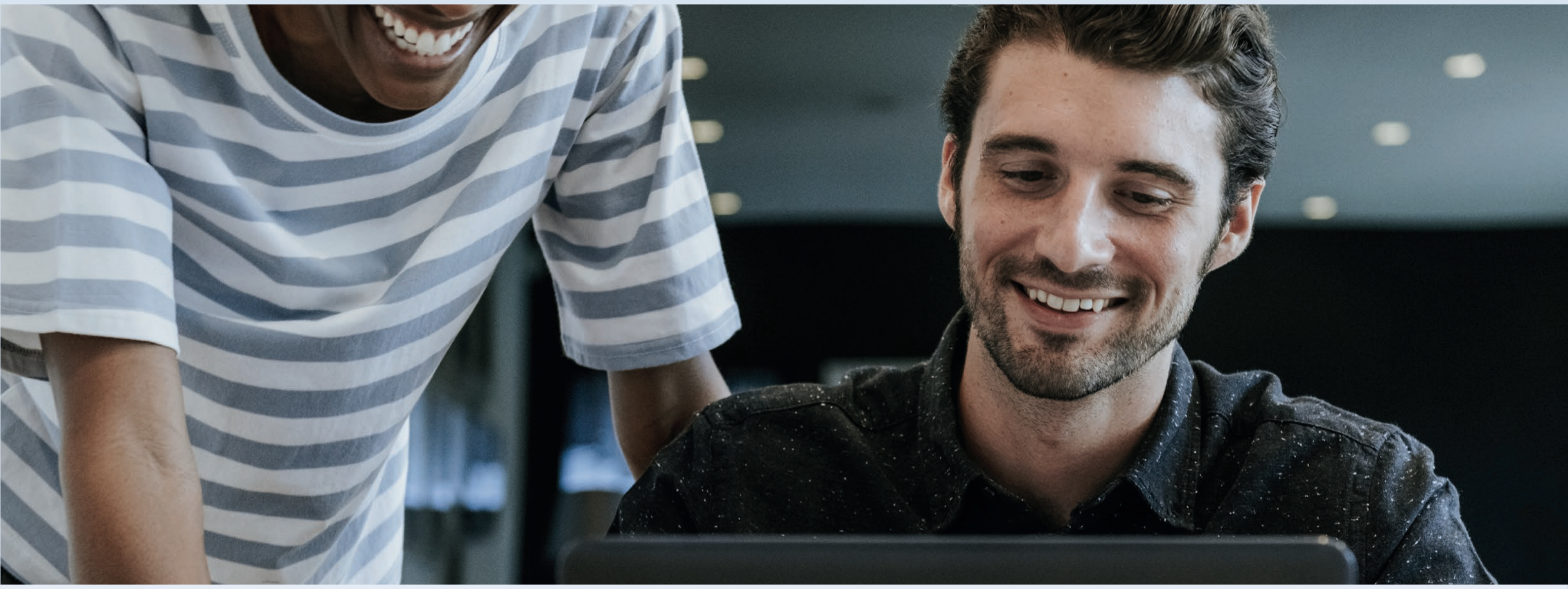
FAQ

Can I choose my platform? Can I choose several paperless platforms ?

The choice of platform is completely free. A company can choose one or more e-services platforms (for example, platform A for issuing and platform B for receiving).

How do you know if an operator is a partner e-services platform of the tax authorities ?

On 13 January 2025, the tax authorities published a version of the list of partner dematerialisation platforms (PDPs) that have successfully passed the first stage of the registration procedure. Their status is conditional on their future connection to the Public Billing Portal (PPF). This list is evolving and will be updated. You can find it on the impots.gouv.fr website.



With the help of their chartered accountants, businesses will need to anticipate these deadlines if they are to take advantage of the opportunities arising from this reform. To do this, it will be essential to choose the right service provider, not only to adapt to these changes, but also to use them as a genuine lever for growth. The aim is to improve document management, workflow and collaboration.
To achieve this, a number of parameters will need to be taken into account.

Internally :

- Current compliance of invoices issued,
- Current compliance of invoicing software, if any,
- The number of invoices issued
- The number of invoices received,
- The number of suppliers,
- The type of products and/or services,
- The invoice validation circuit (visa, payment order, etc.),
- The accounting tool used by the company (ERP, software, etc.).

On the PDP side :

- **Reliability :** the platform will have to be available continuously with no offline periods,µ
- **Data accuracy :** on the one hand, to guarantee the quality of accounting and financial reporting, and on the other hand, to have as much information as possible to enable analysis based on finer and better quality data,
- **Price :** to be put in perspective with the additional services offered,
- **Additional services:** better automation of tasks, better integration of tools, archiving, etc. These services will create value for their users.

Focus on additional services :

Some private platforms may offer the following services :

- Automated management of electronic invoices,
- Direct payment of supplier invoices,
- Data security,
- Dashboards for tracking customer and supplier invoice due dates.

Focus on Factur-X :

Thanks to its flexible characteristics, the Factur-X format is the preferred format for exchanges between small and medium-sized businesses.
Factur-X is a Franco-German mixed electronic invoice standard (PDF for direct reading by human users and XML data for automated computer processing).

Does my platform support one of the 3 formats ? :

On 1 January 2028, the DGFiP will only accept 3 file formats that comply with the EN-16931 standard :

- The Cross Industry Invoice (CII) exchange standard,
- The Universal Business Language (UBL) standard, **which is an EDI file based on an XML file,**
- A mixed format standard such **as Factur-X (XML).**

Ask us about the different players and their specific features, so that you can choose the one that's best for your business.

The mixed invoice is made up of :

1 Invoice in PDF format containing all the information required for processing and tax compliance

Associated data file containing all or part of the invoice information in the form of structured data

For VSEs and SMEs: the Factur-X standard is ideal :

- It can be read on any computer: PDF file (A3),
- It allows automated management: XML file.

À SAVOIR

The use of invoices in the form of structured data will make it possible to increase interoperability. Interoperability is the ability of systems to 'communicate' and operate together.
These new exchange protocols will enable greater automation of administrative and accounting processes and make more reliable information available in real time, making it easier for companies to manage their business.

5

5.2 Comparison table

	PPF	PDP	OD
Helps companies manage sales, create invoices and track payments	X	√ (Can be carried out)	√ (Can be carried out)
Manages at least ONE of the minimum base formats (UBL, CII, Factur-X) on the outbound side and ALL on the inbound side	X	√ (Mandatory)	√ (Can be carried out)
Applies the regulatory obligations for issuing invoices (checks, data extraction and transmission to the authorities via the PPF, traceability of processing carried out to be retained over time)	X	√ (Mandatory)	X
Applies the regulatory obligations for receiving domestic invoices (updating the directory of recipients, checks on receipt, delivery to the recipient or its service provider, traceability of processing carried out to be retained over time)	X	√ (Mandatory)	X
Helps the company process incoming invoices (accounting integration, reconciliation, validation, payment, etc.)	X	√ (Can be carried out)	√ (Can be carried out)
Issues invoices outside the scope of e-invoicing (international B2B, B2C or issued by non-taxable persons)	X	√ (Can be carried out)	√ (Can be carried out)
Receives invoices outside the e-invoicing scope (international B2B, B2C or received by non-taxable persons)	X	√ (Can be carried out)	√ (Can be carried out)
Helps companies to prepare e-reporting based on invoices issued or received (international B2B) or on their sales.		√ (Mandatory)	√ (Can be carried out)
Transmits the e-report to the tax authorities via the PPF		√ (Mandatory)	√ (Can be carried out)
Provides all types of value-added service upstream or downstream of invoice transmission: ordering, delivery, collection, refinancing, reconciliation, central purchasing, market place, payment, digitisation of paper invoices, data extraction from invoices outside the e-invoicing scope (OCR, video coding), accounting, operational reporting, big data, legal archiving, etc.		√ (Can be carried out)	√ (Can be carried out)

√ Mandatory √ Can be carried out X Cannot be performed

6

THE CONSEQUENCES FOR MY COMPANY

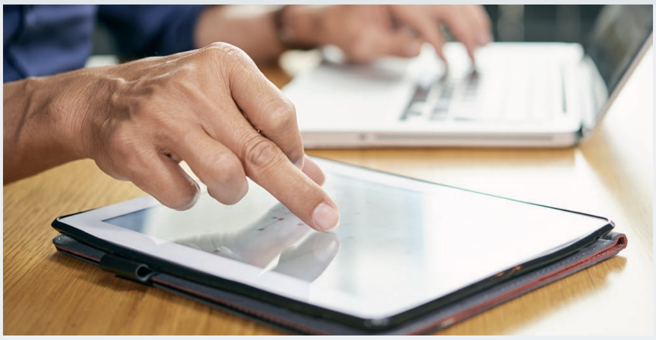
6.1 n practical terms, what consequences for my company ?

The era of direct transmission of invoices between supplier and customer is over. All invoices between two taxable persons will now have to be sent via one or more private platforms. Although the parties involved will still be able to communicate by e-mail, telephone or post regarding the transaction or any disputes, **the invoice will be sent separately and through an intermediary.**

Because of the timetable for the reform, there will be a transition period during which businesses will be faced with different types of invoice flows: as not all businesses face the same obligations, each will receive (and/or issue) both electronic invoices and traditional invoices.
Once a company is subject to the obligation to issue electronic invoices, **it will no longer be able to send its invoices without using a PDP.**

It will be essential for them to adopt a technological solution that enables them to issue invoices in structured electronic format.
The introduction of electronic invoicing means that invoices will be sent in 'real time' and stored digitally.

The pace of accounting is accelerating.



For the company, this also means :

- Faster payments,
- More regular monitoring of incoming payments,
- More accurate cash management,
- More accurate management of income and expenses,
- Easier management support from your accountancy firm.

Implementing electronic invoicing requires :

- A rigorous approach to your company's administrative organisation,
- An overhaul of your organisational processes,
- Using a platform to collect, process and store invoices.

1 - Collecting electronic invoices

Action	Best practice :	
A solution for collecting electronic invoices	Get ahead of the game and stay ahead of the game!	→ To be listed in the national directory in September 2026 and be the first to intermediate flows

2 - Issue electronic invoices

Report	Action taken
The majority of VSEs do not yet have invoicing solutions	Equip yourself with a compliant invoicing solution for electronic invoicing

7 THE BENEFITS OF SUPPORT WITH ENDRIX

7.1 Why and how to get support ?

Our experts are here to support you

- Support from dedicated teams,
- New services to support you on a daily basis.

The way invoices are received and issued will be transformed

- New **constraints** (full traceability, status updates, etc.),
- New **opportunities** (automation, faster collection, etc.).

Your Endrix experts can help you in order to :

- Retrieve your electronic invoices
- Send your invoices electronically
- Keeping your invoices

The benefits of working with your chartered accountant :

- You are ready for electronic invoicing,
- You'll get help from your expert,
- You can be sure of the confidentiality of your data,
- You can optimise your company's administrative and accounting management,
- You can concentrate on your business!

endrix.

OSONS **OSER.**

NEED FOR SUPPORT
contact us :

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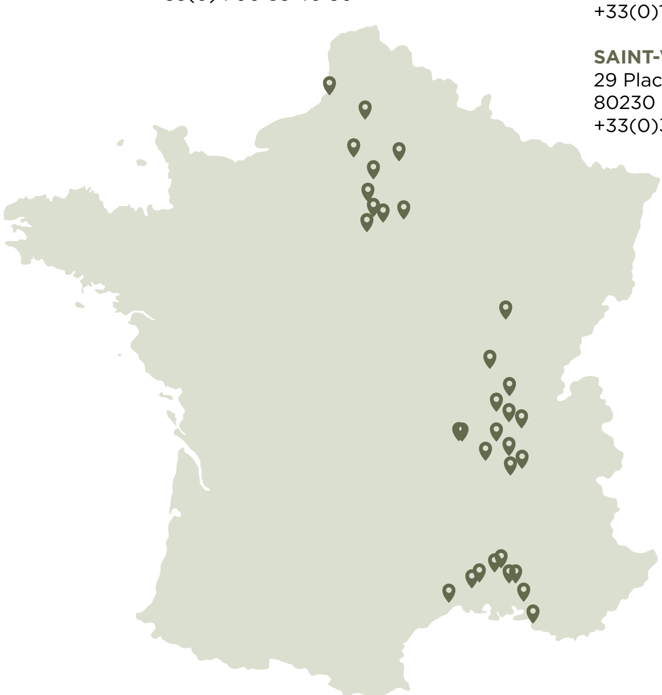

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