



27/04/2023

External specification file for electronic invoicing

General document

Version history

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1 Introductory remarks

1.1 Purpose of the document

The external specification file contains all the documents describing the formats for exchanging data with the public invoicing portal in the context of the general adoption of electronic invoicing between parties subject to value added tax and the transmission of data to the administration, pursuant to Article 26 of Amending Finance Act no. 2022-1157 of 16 August 2022.

This document is divided into several parts defining the context and purpose of e-invoicing, its regulatory framework, the functional description of the solution and the formats for exchange flows. Details of the directory, invoicing cases and connection protocols are also provided in this document.

The external specifications fall within the scope of the organisation, development and management of the information systems involved in this project.

This document is intended for:

- All companies issuing or receiving invoices,
- Public legal entities issuing or receiving invoices,
- Editors of financial solutions,
- Editors of dematerialised exchange platforms,
- Third-party remote transmission operators,
- IT service providers responsible for managing platforms (dematerialising operators),
- Representatives acting on behalf of the issuers or recipients of invoices.

1.2 Content of the document

This document specifies the requirements for submission, reception and transmission of e-invoices, retrieving information on the invoice life cycle, and transmission of data to the tax authority in the context of international business-to-business transactions and transactions between businesses and the end consumer in France.

This document is not a user guide, but provides all e-invoicing stakeholders with a functional overview of the target solution for business-to-business exchanges. It also specifies essential points such as formats, the directory and exchange protocols.

The external specifications are subject to change to comply with subsequent legislation.

2 Introduction

2.1 Reminder of the existing status of invoice dematerialisation

The Modernisation of the Economy Act (LME) of 4 August 2008 already required the State to accept invoices issued by its suppliers in dematerialised form as from 1 January 2012. Since then, the State has implemented the “Chorus Factures” solution for suppliers to public entities (B2G relations). Using this platform, suppliers to public entities could, if they wished, send their invoices in electronic format (PDF, online entry, or EDI).

Order No. 2014-697 of 26 June 2014, transposing European Directive 2014/55/EU, extended this obligation to the entire public sphere as from 1 January 2017. This Order also sets out a timetable for the gradual implementation of mandatory electronic invoicing of public entities. “Chorus Factures” was therefore replaced by “Chorus Pro” on 1 January 2017, its use gradually becoming mandatory for suppliers to the public sphere according to their size.

The legal framework for B2G electronic invoicing is now enshrined in the Public Procurement Code.

External specifications exist on this scope and are published on the Chorus Pro community website. These external specifications will eventually replace the existing B2G specifications.

2.2 Context and purpose of electronic invoicing

Over the past decade, European Member States and the European Commission have been pursuing the goal of deploying electronic invoicing to facilitate business-to-business relations. France is leading and supporting these initiatives by implementing legal reforms and proposing mechanisms to facilitate this modernisation of exchanges.

A new e-invoicing system covers invoices for transactions between entities subject to VAT issued in electronic form and provides that the data they contain should be transmitted to the tax authority, in particular for the purpose of modernising the collection of value added tax and inspection methods.

The reform has four goals:

1. To simplify business life and enhance competitiveness through the reduced administrative burden, reduced payment times and productivity gains resulting from dematerialisation. The adoption of electronic invoicing will represent a gain for the economy of at least €4.5bn;
2. To eventually simplify their VAT reporting obligations by pre-filling the declaration form. This will pave the way for a new offer of services from the tax authority, of particular benefit to smaller companies;
3. To improve fraud detection, in the interest of economic operators acting in good faith;
4. To improve real-time knowledge of business activity.

2.3 Scope of invoice dematerialisation

2.3.1 Requirement for e-invoicing

The reform follows on from the requirement for e-invoicing for all business relations with the public sector (B2G, "Business to Government").

The new legal framework for electronic invoicing is defined by Article 26 of Amending Finance Act no. 2022-1157, 2022 adopted on 16 August 2022. The regulatory texts were published in the Official Journal on 9 October 2022:

- Decree no. 2022-1299 of 7 October 2022 relating to the general adoption of electronic invoicing in transactions between parties subject to value added tax and the transmission of transaction data;
- order of 7 October 2022 relating to the general adoption of electronic invoicing in transactions between parties subject to value added tax and the transmission of transaction data.

These texts make **electronic exchange of invoices** mandatory for **domestic transactions between VAT taxable entities established, domiciled or habitually resident in France**.

Article 289 *bis* stipulates a requirement for e-invoicing, namely the issue, transmission and receipt of invoices in accordance with standards defined by ministerial order.

"Article 289 bis. – I. – For the purposes of Article 289 and by way of derogation from VI thereof, the issue, transmission and receipt of invoices relating to the transactions specified in 'a' and 'd' in 1° of I of Article 289, and to payments on account relating thereto, shall be carried out in electronic form in accordance with e-invoicing standards defined by order of the Minister for the Budget where the invoice issuer and recipient are taxable entities established, domiciled or habitually resident in France."

2.3.2 Requirement for e-reporting

To fully meet the objectives of the reform, Article 26 of the Amending Finance Act 2022-1157 for 2022, adopted on 16 August 2022, provides additional obligations for the transmission of data.

Article 290 of the French General Tax Code (CGI) supplements the e-invoicing requirement by including the transmission of additional data to the tax authority for non-domestic business-to-business transactions, known as B2B International, and transactions between businesses and end consumers in France, known as B2C (business-to-consumer), along with transmission of transaction payment data. The transmission of this data is called **e-reporting**.

Article 290 describes the transactions (deliveries of goods and services) that shall be subject to e-reporting and communication to the tax authority in electronic form in accordance with transmission standards defined by order of the Minister for the Budget.

Article 290 A provides for a third obligation, namely the transmission of the payment data.

"Art. 290 A. – I. – Data relating to payment for transactions falling within the services category specified in Articles 289 bis and 290, with the exception of those for which the tax is payable by the buyer, shall be communicated in electronic form to the tax authority in accordance with transmission standards defined by order of the Minister for the Budget, using either the public invoicing portal, which communicates the data to the tax authority, or another online platform which transmits the data to the portal responsible for its transmission to the tax authority."

2.3.3 Types of stakeholder

Four main types of stakeholder are involved in the reform:

- **Companies:** suppliers, buyers or their representatives, with or without an internal or external (service provider) dematerialisation solution
- **The public invoicing portal (PPF):** the trusted public third party offering a minimum service and consolidating invoices and invoicing data for the tax authority
- **Registered private platforms (PDPs):** service providers offering dematerialisation services for invoices registered by the tax authority. Only **registered private platforms** can send e-invoices directly to their recipients and transmit data to the public invoicing portal.
- **Dematerialising operators (ODs):** operators offering invoice dematerialisation services, but which are not registered by the tax authority. These operators cannot send e-invoices directly to their recipients but must be connected either to the PPF or to a registered private platform (PDP).

The reform brings benefits for all stakeholders, namely 4 million French companies subject to VAT, of which more than 96% are very small enterprises (TPEs), exchanging nearly 2 billion B2B invoices every year.

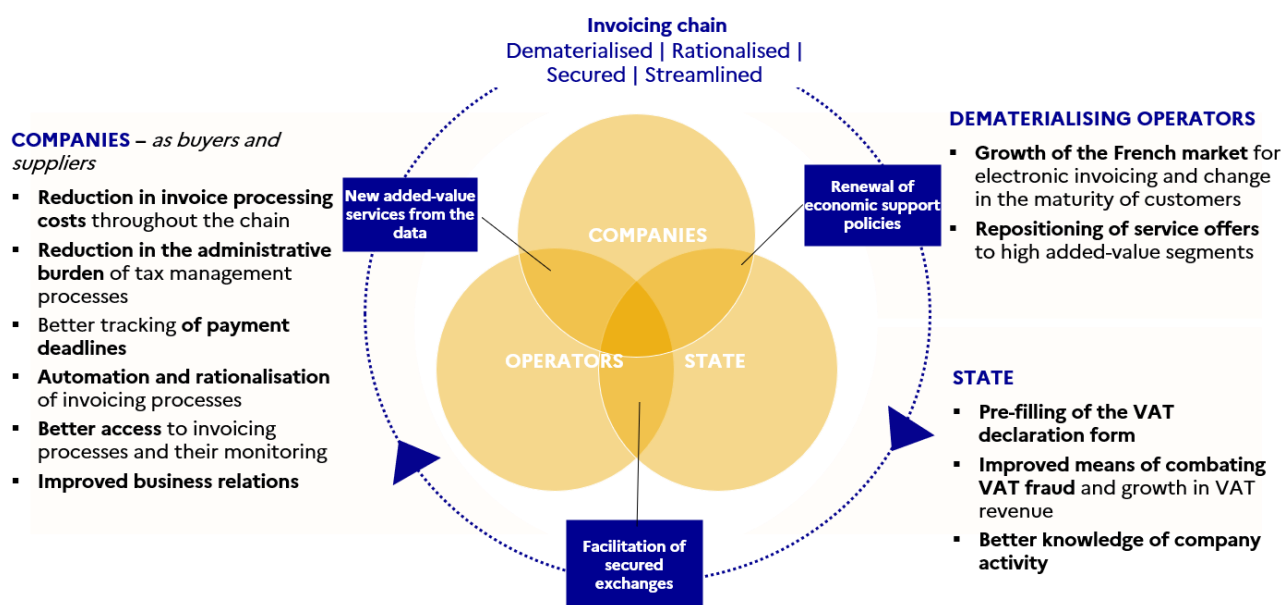


Figure 1: The reform aims to transform the invoicing chain for the benefit of all stakeholders

2.3.4 Gradual application of the requirement

As from 1 July 2024, **receipt of invoices in electronic format will be mandatory for all companies** regardless of their size once their supplier is required to issue invoices in electronic format.

Company size is assessed according to the following criteria¹:

- a micro-enterprise is a company employing fewer than 10 people and with an annual turnover or balance sheet total not exceeding €2m
- a PME (small and medium-sized enterprise) is a company employing fewer than 250 people and with an annual turnover not exceeding €50m or a balance sheet total not exceeding €43m
- an ETI (intermediate-sized enterprise) is a company outside the PME category, employing fewer than 5,000 people and with an annual turnover not exceeding €1,500m or a balance sheet total not exceeding €2,000m
- a large enterprise is an enterprise with a workforce of more than 5,000 persons or, if its workforce is less than 5000 persons, with an annual turnover greater than 1,500 million euros and a balance sheet total of more than 2,000 million euros.

¹ Article 51 of Act No. 2008-776 of 4 August 2008 on modernisation of the economy

The company size is determined based on the results reported for the last financial year preceding the forecast date of entry into force.

To take account of these characteristics and the capacity of companies to adapt their invoicing processes, the requirements for e-invoicing and e-reporting¹ will be applied gradually, in three steps:

- from 1 July 2024 for large enterprises
- from 1 January 2025 for ETIs
- from 1 January 2026 for PMEs.

2.4 Functional description of the solution

2.4.1 The “Y” scheme

Article 289 bis of the French General Tax Code (CGI) provides that “the issue, transmission and receipt of electronic invoices shall be effected, at the choice of the parties, using the public invoicing portal referred to in Article L. 2192-5 of the Public Procurement Code or a registered private platform.

(...) Invoicing data issued by taxable entities using the public invoicing portal referred to in the second sub-paragraph of I shall be forwarded by the public invoicing portal to the tax authority. Invoicing data issued by taxable entities using another online platform shall be forwarded by the online platform operator to the public invoicing portal which shall forward it to the tax authority.”

To exchange invoices, companies may choose to go through a registered private platform of their choice which, once registered by the tax authority, can send the invoice directly to the recipient. In other cases, they may use the public invoicing portal, where they will be provided with free services allowing them to fulfil their obligations and exchange their invoices.

The scheme resulting from this article, and representing the relationship between the ecosystem stakeholders, is the so-called “Y” scheme:

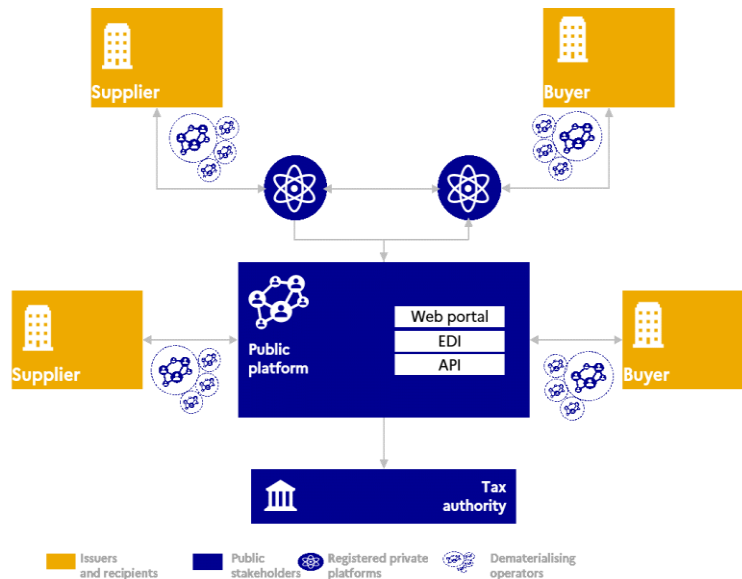


Figure 2: The Y scheme

This architecture is designed to **integrate seamlessly with existing practices**. The implementation of the Y-model is preferred in that it **meets the expectations of companies and operators**, with the vast majority of them having indicated their preference for this scheme. All companies that already use private operators see this as a way to **reduce adaptation costs**, and those without invoicing solutions consider that the possibility of going directly through the public invoicing portal reduces the entry costs

¹ The timetable provided under Article 26 of Amending Finance Act 2022-1157 for 2022, adopted on 16 August 2022

of this reform. In addition, this model seems more resilient: if one platform were to fail, only part of the invoicing flow would be affected, with the possibility of re-routing to the functional platforms.

The mechanism adopted is based on reconciling:

- The freedom of each company to use the public invoicing portal or a registered private platform for issuing or receiving invoices;
- The requirement to report invoicing, transaction and payment data to the tax authority.

The “Y” scheme applies to both e-invoicing and e-reporting:

- The e-invoicing feature allows the submission, transmission and tracking of domestic B2B and B2G invoices: the invoices may be sent directly to the public invoicing portal by companies (or their delegated representative). Registered private platforms will forward invoicing data submitted by their own clients to the public invoicing portal:
 - When the public invoicing portal is the platform referenced in the directory for the receipt of invoices by a company (or its delegated representative); or
 - When the public invoicing portal is a hub. This alternative does not exclude the first: as a hub, the public invoicing portal must systematically receive invoicing data for all invoices issued.
- The e-reporting feature allows the public invoicing portal to process of data submitted directly on the PPF, for non-domestic B2B and B2C transactions. All e-reporting data systematically goes through the public invoicing portal (direct submission by the company on the PPF or consolidation after submission via a registered private platform).

2.4.2 Invoicing circuits

Three circuits have been identified to exchange invoices, report invoicing data and forward the associated life cycle:

- **Circuit A**, between two parties, with direct use of the public invoicing portal,
- **Circuits B1 and B2**, between two parties, one using the public invoicing portal and the other using a registered private platform,
- **Circuit C**, between two parties, both using registered private platforms.

In all three circuits, the public invoicing portal consolidates the data for the tax authority.



Figure 3: Invoicing circuits within the Y scheme

2.4.3 Choice of the public invoicing portal

The public invoicing portal will be the default platform for the dematerialised exchange of invoices, set up for the general application of B2B e-invoicing.

The public invoicing portal referred to in Article L. 2192-5 of the Public Procurement Code performs the following tasks:

- Administering the central directory referred to in Article 289 *bis* (III);
- Guaranteeing the exchange of e-invoices for taxable entities not using a registered private platform;
- Collecting invoicing, transaction and payment data and information relating to processing status defined by order of the Minister for the Budget;
- Forwarding data to the tax authority in the manner prescribed.

Its features are designed to be easily integrated directly into the company's information systems or the invoicing software it uses (service mode). Finally, the modular and unifying architecture of the public invoicing portal gives companies unified access to the submission, processing and tracking of invoices,

both in the public and private spheres.

The guiding principles of the public invoicing portal are:

- Implementation of a shared solution accessible free of charge for all invoice issuers and recipients, private and public. This solution allows them to submit or receive their invoices, track them, and submit the e-reporting data required by the tax authority,
- Implementation of exchange modes already used by companies (portal mode, service mode and EDI),
- Submission of dematerialised invoices, in the syntactic formats defined by the tax authority (see § description of formats) and the receipt of invoicing data (entered on the Portal or submission of a PDF) allowing the corresponding invoices to be issued.
- Optional use of the public invoicing portal for international B2B transactions, consistent with the possibility to use invoicing circuits B and C,
- Backward compatibility with the existing B2G system (between Chorus Pro and PPF) will be ensured whenever possible.

2.4.4 The choice of a registered private platform

2.4.4.1 Role of registered private platforms

A registered private platform (PDP) is a service provider with two roles:

- It will be responsible for forwarding the invoice in dematerialised format from the supplier to the customer.
- It will extract certain data from these invoices and forward it to the tax authority (e.g. identification of the supplier and customer, transaction amount excluding VAT, amount of VAT due, etc.), except when the public invoicing portal is involved in the invoicing circuit.

In its role as intermediary between a supplier and a customer, it will be able to transform the supplier's invoice format into a format that suits its customer. This will be carried out under conditions that will ensure, in particular, the integrity, authenticity and completeness of the data.

2.4.4.2 Registration of registered private platforms

Article 26 of Amending Finance Act 2022-1157 of 16 August 2022 introduces a registration procedure for registered private platforms in a new article of the CGI (Article 290 B).

"Art. 290 B. –. Dematerialisation platforms that send e-invoices and forward the data referred to in Articles 289 bis, 290 and 290 A to the public invoicing portal are dematerialising operators identified as partners of the tax authority in the central directory referred to in Article 289 bis (III).

"To this end, the tax authority shall issue them with a registration number for a renewable period of three years, with reservations if applicable. A decree in the Council of State sets out the terms and conditions for issuing and renewing it."

Registration numbers are issued for a period of three years. Renewal is subject to the same conditions as for obtaining the registration number.

2.4.4.3 Obligations of registered private platforms

To obtain a registration number, a candidate platform must provide the information set out by decree, so as to demonstrate its ability to fulfil its functions in compliance with defined security requirements. In particular, it must undertake to submit a compliance audit to the tax authority before the end of the first year after the registration number takes effect.

In application of Articles 289 *bis*, 290 and 290 A, registered private platforms are required to:

- Forward electronic invoices, in a structured format, to their recipients' platforms
- Receive invoices and make them available to their recipients
- Retrieve and forward mandatory invoice data to the tax authority

- Receive and control e-reporting data (transaction and payment) and forward it to the tax authority
- Perform compliance controls on invoices and transaction data before forwarding
- Manage the processing status of e-invoices
- Provide the public invoicing portal with the information needed to update the directory.

2.4.5 Directory

To determine whether the buyer is using the public invoicing portal (circuit A or B) or a registered private platform (circuit B or C), the Y scheme requires a directory to identify the platform chosen by each invoice recipient:

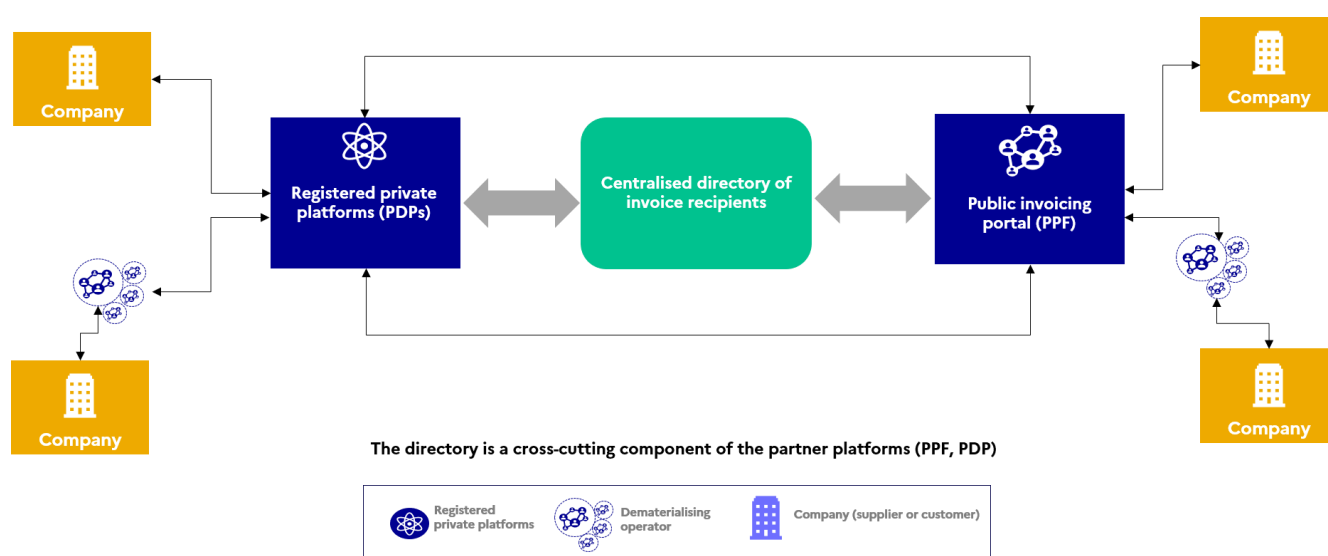


Figure 4: The directory within the Y scheme

2.4.6 Main data exchanged

2.4.6.1 Mandatory data for e-invoicing

In the framework of e-invoicing, at start-up of the solution (first round of deployment), 24 mandatory items of data or data blocks must be forwarded to the tax authority (not including mentions specific to the single taxable entity), with a further 8 data items added in the target solution (last round of deployment):

INFORMATION REQUIRED BY THE CGI OR COMMERCIAL CODE TO BE INCLUDED ON E-INVOICES WITHIN THE MEANING OF ARTICLE 289 B/S OF THE CGI	START-UP	TARGET
Identity number specified in the first sub-paragraph of Article R 123-221 of the Commercial Code (SIREN) – taxable entity	x	
Individual identification number provided for in Article 286 ter of the General Tax Code (intra-community VAT number) – taxable entity or single taxable entity	x	
Individual identification number provided for in Article 286 ter of the General Tax Code (intra-community VAT number) – member of single taxable entity	x	
Individual identification number provided for in Article 286 ter of the General Tax Code (intra-community VAT number) – tax representative of the taxable entity	x	

Country – taxable entity	x	
Identity number specified in the first sub-paragraph of Article R 123-221 of the Commercial Code (SIREN) – customer	x	
Individual identification number provided for in Article 286 <i>ter</i> of the General Tax Code (intra-community VAT number) – customer	x	
Country – customer	x	
Category of the transaction: delivery of goods (LB) / supply of services (PS) / dual (LBPS)	x	
Date of issue of the invoice	x	
Unique invoice number	x	
Corrected invoice number if a correcting invoice is issued	x	
Option to pay VAT on debits (the due date is not the date of receipt)	x	
Total excluding tax broken down by tax rate	x	
Corresponding tax amount broken down by tax rate	x	
Applicable VAT rate (to be broken down if multiple)	x	
Total amount payable excluding VAT	x	
Tax amount payable	x	
In case of exemption, reference to the legal disposition	x	
Invoice currency code/description	x	
"Self-billing" indication	x	
Reference to a special scheme referred to in Article 242 <i>nonies</i> A (15 and 16 of I)	x	
"Reverse charge" indication	x	
Date of delivery of the goods or completion of the service	x	
Date of advance payment if different from date of issue of the invoice	x	
Mention "member of a single taxable entity"	x	
Price reduction (price discounts, discounts, rebates)		x
Precise description of the goods delivered or services rendered		x
Quantity of goods delivered or services rendered		x
Price excluding VAT for each item of goods delivered or services rendered		x
Delivery/service address, if different from the customer address		x
Date of issue of the corrected invoice in the case of correcting invoice		x
Discount information		x
Eco-contribution (Art. L.541-10 of the Environmental Code)		x

2.4.6.2 Submission of PDF invoices

During a transitional phase, companies have the option to submit invoices in unstructured PDF format on their platform. The platform must carry out a transformation before forwarding the expected data to the recipient and the tax authority in a structured or mixed format.

To limit the burden of data entry or optical character recognition for these documents, and by way of derogation, the structured data during this transitional phase can be limited to the following:

Identity number specified in the first sub-paragraph of Article R 123-221 of the Commercial Code (SIREN) – taxable entity or single taxable entity
Individual identification number provided for in Article 286 <i>ter</i> of the General Tax Code (intra-community VAT number) – single taxable entity
Individual identification number provided for in Article 286 <i>ter</i> of the General Tax Code (intra-community VAT number) – tax representative of the taxable entity
Identity number specified in the first sub-paragraph of Article R. 123-221 of the Commercial Code (SIREN) – customer
Category of the transaction: delivery of goods (LB) / supply of services (PS) / dual (LBPS)
Date of issue of the invoice
Unique invoice number
Corrected invoice number if a correcting invoice is issued
Option to pay VAT on debits (the due date is not the date of receipt)

Total excluding tax broken down by tax rate
Corresponding tax amount broken down by tax rate
Applicable VAT rate (to be broken down if multiple)
Total amount payable excluding VAT
Total amount of tax payable
In case of exemption, reference to the legal provision
Invoice currency code/description
"Self-billing" indication
Reference to a special scheme referred to in Article 242 <i>nonies</i> A (15 and 16 of I)
Mention "member of a single taxable entity"
"Reverse charge" indication
Date of advance payment if different from date of issue of the invoice

When a user wishes to submit a PDF invoice on the public invoicing portal, optical character recognition is performed to identify the data in the above table. The invoice issuer must control, correct and validate the automatically recognised data. The output format is generated in Factur-X format (Basic-WL profile or equivalent). Indeed, the tax authority only requires headers, so this profile is the most suitable.

PDF submission will only be permitted for a transitional period to be defined by regulation.

The tax authority must be able to distinguish between flows from PDF invoices and other flows. From 1 January 2026, the tax authority will require the extended list of invoicing data including the 8 additional indications. In particular, this list includes the invoice line data. In the case of a PDF submission, flows 1 and 2 will not contain all the data expected by the target. These flows should therefore be distinguished so that they are not rejected by the recipient's platform. The BT-24 (profile type) data item allows this distinction to be made (see "Annex 1 - B2B e-invoicing semantic format – Flows 1&2.xlsx").

2.4.6.3 Status data (life cycle)

In addition to invoicing data, buyers, suppliers and their respective platforms must forward invoice processing statuses (see § The nominal invoice life cycle). Some statuses are mandatory and others recommended.

2.4.6.4 E-reporting data

The expected data for e-reporting differs according to whether it covers international B2B transactions, B2C transactions, or payment data for B2B and B2C transactions.

E-reporting of international B2B transactions relates to transactions where the buyer or seller is a legal entity subject to VAT and not established in France. For international B2B transactions, the data to be forwarded will be identical in semantic and syntactical form to that forwarded for e-invoicing (see 2.4.6.1 *Mandatory data*), with the exception of the unique identification number (SIREN) of the legal entity subject to VAT and not established in France. The intra-community VAT number or a foreign number will replace the SIREN as applicable.

The e-reporting of B2C transactions is for transactions with an individual or a non-taxable legal entity:

- Retail sales,
- Deliveries of goods and supplies of services taxable in France,
- Distance selling of goods in France and within the EU,
- Supplies of goods and services to private individuals outside the EU (e.g. video games, online music).

The data expected for e-reporting of B2C transaction is as follows:

- The period to which the transmission refers;
- Identity number specified in the first sub-paragraph of Article R. 123-221 of the Commercial Code for the taxable entity (SIREN);
- The indication "Option to pay VAT on debits" if the taxable entity has exercised this option;

- For each tax rate, the total amount excluding VAT and the corresponding VAT amount;
- Total amount of VAT payable, excluding any foreign VAT, expressed in euros for transactions in foreign currency;
- Currency;
- Transaction category:
 - (i) Delivery of goods subject to value added tax;
 - (ii) Supply of services subject to value added tax;
 - (iii) Deliveries of goods and supplies of service not subject to value added tax in France, including intra-Community distance sales referred to in Article 258 A (1° of I) and Article 259 B of the General Tax Code;
 - (iv) Transactions giving rise to application of the schemes provided for in Article 266 (e of 1) and Articles 268 and 297 A of the General Tax Code (VAT margin scheme);
- If an invoice has been issued and allows for e-reporting:
 - Invoice number
 - Date of the invoice;
- Number of daily transactions (excluding invoices),
- Date of the transactions, if there is no invoice.

E-reporting of payment data applies only to transactions falling within the category of supplies of services specified in Articles 289 *bis* and 290 of the General Tax Code, in so far as the company has not opted to pay VAT on debits and excluding transactions giving rise to reverse charge VAT.

If an electronic invoice in one of the core formats has been issued (e-invoicing or the special transmission method for e-reporting (see §4.2)), the obligation falls on the issuer of the invoice. For other cases of e-reporting, the obligation falls on the taxable entity established in France (in most cases, this is also the issuer of the invoice).

The data to be transmitted is:

- The period to which the transmission refers,
- Date of receipt of payment,
- Amount received broken down by VAT rate,
- For transactions that give rise to an invoice, the invoice numbers.

2.4.7 Interoperability

The principle of interoperability refers to the capacity of a network, here the electronic invoicing ecosystem (public invoicing portal, registered private platforms), to allow all the systems involved to communicate with each other.

The interoperability of parties in the electronic invoicing circuit is thus based on the undertaking that the registered private platforms comply with the following requirements:

- Compliance with the minimum core of semantic and syntactic formats complying with European standard EN16931 to facilitate exchanges and use of the data by the tax authority,
- Connection with the public invoicing portal and at least one registered private platform,
- Implementation of the means required by the tax authority to identify users and secure access,
- Updating of the central directory for the customers they host,
- Use of the central directory to ensure the routing of submitted invoices,

Two factors will ensure the interoperability of the ecosystem:

- Establishment of a central directory managed by the PPF containing the information necessary for routing invoices to companies and organisations,
- Registration of registered private platforms (unique ID), verified by an audit, to ensure that the PDPs comply with all the rules and thus ensure compliance with the system.

2.5 Identification of stakeholders

2.5.1 Identification of companies on the public invoicing portal

Entities subject to VAT, who wish to use the public invoicing portal to issue and/or receive invoices, must be identified as a structure within the PPF. This identification requires the creation of one or more user accounts on the PPF with an administrator, who will be responsible for creating and updating information on their structure. Identification of the company issuing or receiving the invoice is based on the use of an identifier, which can be the SIRET number or SIREN number.

A process will be put in place to secure access to the portal by the administrators of each organisation:

- By verifying their identity and their capacity to act as a representative of their company
- By allowing them to delegate this responsibility to other users, natural persons, employees of the organisation or external representatives (authorised representatives, accountants, etc.)
- By authentication through a means that meets the expected level of security.

Enterprises wishing to exchange invoices using the service mode or EDI mode must follow the connection procedure and meet the security requirements defined by AIFE to connect their application to the PPF.

2.5.2 Identification in the directory

Invoice recipients, whether they wish to use the public invoicing portal or a registered private platform, must be identified in the directory in order to receive their invoices. Conversely, invoice issuers do not need to be identified in the directory.

Identification is based as a minimum on the SIREN. If the entity wishes, more detailed identification based on the SIRET is also possible. In addition, routing codes can be provided to identify the department(s) within the entity responsible for dealing with the invoices received.

The invoice reception addressing level must be configured in the recipient directory by the entity itself, through the PPF or through its receiving PDP if it has one.

2.5.3 Identification of Intermediary platforms

2.5.3.1 Registered private platform

Under invoicing circuit B, registered private platforms (PDPs) may be required to issue invoices to the PPF and/or receive invoices from the PPF.

They must therefore connect to the PPF using the PPF's required connection procedure.

They are also identified in the recipients directory as a receive platform for their customer companies.

The list of partner platforms registered by the tax authority will be published on the *impots.gouv.fr* website.

2.5.3.2 Non-PDP dematerialising operators

Non-PDP dematerialising operators are not identified in the directory. Only PDPs are.

Non-partner dematerialising operators may act as intermediaries:

- When issuing invoices between the supplier and its transmit platform: they are then identified on the transmit platform (PDP or PPF) through a connection initiated by the supplier or by its intermediary on its behalf.
- On receipt of invoices between the customer and its receive platform: they are identified on the receive platform (PPF or PDP) through a connection initiated by the buyer or by its intermediary on its behalf.

2.6 Service offer for registered private platforms

Once registered, a registered private platform receives a unique identifier. Registration is valid for 3 years and subject to a renewal process under conditions defined by tax authority regulations.

2.6.1 Issuing and receiving invoices

The public invoicing portal's service offer for each of the stakeholders is shown below:

Party	Issue an invoice via a PDP or the PPF	Receive an invoice via a PDP or the PPF	Send / receive a life cycle	Consolidate invoicing data for the tax authority (Flow 1)	Forward the e-reporting (**)
Buyer and/or Intermediaries (ODs)	X*	X	X	-	X
Supplier and/or Intermediaries (ODs)	X	X*	X	-	X
Intermediaries (PDPs)	X	X	X	X	X

* Emission or reception of invoices in case of self-billing

** E-reporting can only be forwarded via a PDP

2.6.2 Consulting and updating the directory

To forward data from e-invoicing flows, registered private platforms can consult the directory to find:

1. Information on identification of the recipient company and its addressing level, to correctly populate the invoice,
2. Information on identification of its receive platform, for routing the flows,
3. Additional information in the case of invoices to entities in the public sphere (B2G).

Each registered private platform can update the directory on behalf of companies that have selected it and appointed it as their receive platform through a flow addressed to the PPF.

A more complete description of the directory and an overview of its usage and management rules is described in a dedicated chapter of this document.

2.7 Summary of the public invoicing portal service offer

In summary, the public invoicing portal allows creation, sending and tracking of invoices through different channels (portal, EDI or service).

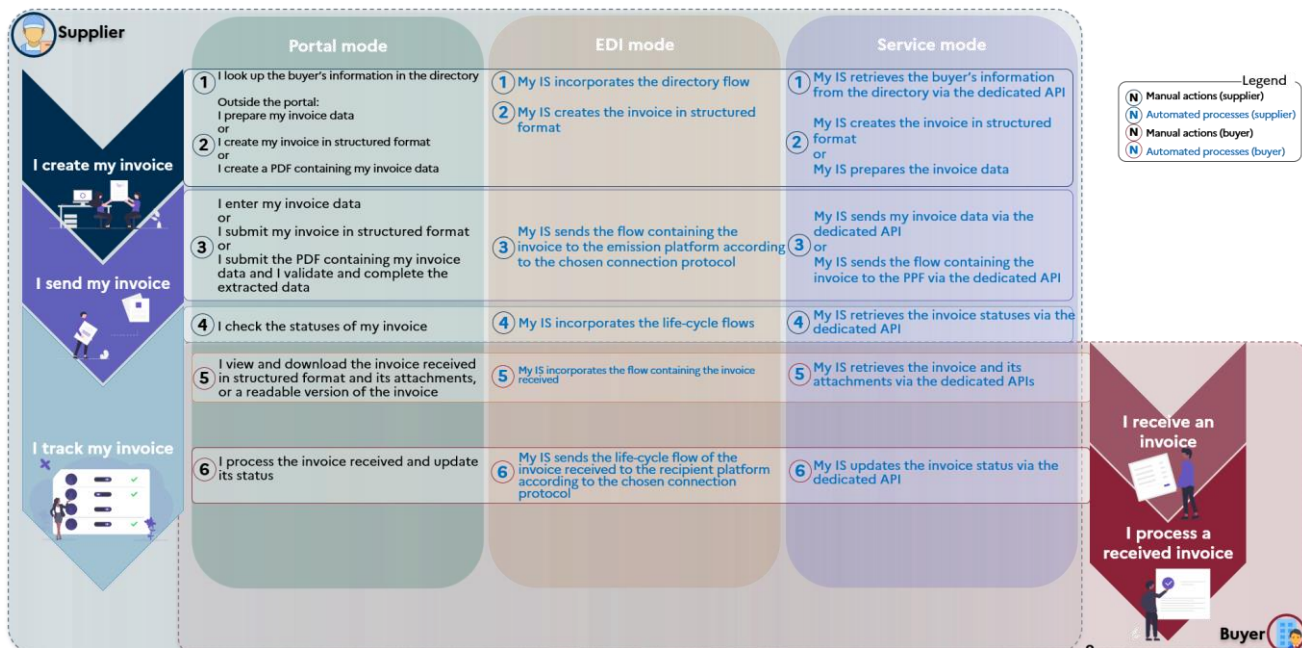


Figure 5: Public invoicing portal service offer

1. **Directory:** Invoice creation requires consultation of the directory to find information on the buyer. This can be done directly on the public invoicing portal (Portal mode), or in a company's in-house application (EDI mode or Service mode)

2. **Invoice creation:** From the invoicing data and routing obtained in the directory, several options are possible (outside the PPF):
 - Creation of the invoice in structured or mixed format, in one of the 3 core formats compatible with standard EN16931 (UBL, CII, Factur-X)
 - Preparing data for online entry on the portal;
 - Creation of a PDF containing the invoice data¹.
3. **Sending the invoice:** The public invoicing portal allows companies to submit invoices, generated by them in a structured or mixed format, in the form of flows:
 - By uploading the file to the portal (The support system will specify the methods for creation and submission of files on the public invoicing portal)
 - By file transfer, using one of the available protocols (SFTP, AS2, AS4)
 - By file transfer, using the provided API.

The public invoicing portal also allows online data entry and optical character recognition of invoice data (from a PDF)². The data entered, or captured by optical character recognition, is validated and then transformed into a structured format, in one of the core formats. The corresponding invoice is made available to the recipient without further action by the submitter.

4. **Invoice tracking:** The public invoicing portal allows the progress of invoices to be tracked, from their submission to their final status. This can be done online or in the company's IS using the life-cycle flows made available [see "*Annex 2 - B2B life cycle semantic format.xlsx*" of the external specifications] or using dedicated APIs.
5. **Reception of the invoice:** To receive their invoices, companies must choose their receive platform and define the addressing level for their invoices: this information is stored in the directory to enable suppliers to address invoices and to route them through the platforms. Buyers that have chosen to use the public invoicing portal to receive their invoices (information indicated in the directory) can use online services to be alerted of new invoices and to consult them. Invoices can also be received directly in the company's IS using file transfer or APIs.

The format for the delivery or receipt of invoices is chosen by the recipient from the structured or mixed core formats, or in a format ensuring backward compatibility for B2G exchanges.

If the invoice is issued in mixed format, only the structured data will be used to produce the data flow to the tax authority (flow 1) and will constitute the output format if the recipient has not chosen reception in mixed format. The readable version will also be sent to the recipient as an attachment to the invoice (see 3.2.6 Managing the readable invoice).

6. **Invoice processing:** The processing of invoices received (acceptance, approval, refusal, etc.) can be performed online on the public invoicing portal. It can also be done automatically: the public invoicing portal will then need to be informed of the actions performed on the invoice through life-cycle flows or by using APIs dedicated to updating invoice status.

2.8 The nominal life cycle of the invoice

Forwarding and updating the status of the invoice throughout its life cycle is essential to meet the challenges and goals set by the reform. The status documentation enables the buyer and supplier to **track the progress of invoice processing** (submission, availability, validation, payment, etc.) and **to guarantee the transparency of transactions** in progress.

¹ Only on introduction of the reform and during a transition phase (see 2.4.6.2 *Submission of PDF invoices*)

² Only on introduction of the reform and during a transition phase (see 2.4.6.2 *Submission of PDF invoices*)

The life cycle must meet the four following requirements:

- Provide a shared view of invoice processing for all stakeholders (issuer, recipient, tax authority),
- Define a status list and exchange format to ensure interoperability between stakeholders (companies, registered private platforms, public invoicing portal),
- Detail the process for dealing with rejection and cancellation of invoices,
- Facilitate pre-filling of the VAT declaration form.

The life cycle is based on two interlinked perimeters:

- A core of mandatory statuses required by the tax authority;
A core of statuses common to all stakeholders in the invoicing chain, which may be mandatory or recommended (optional).

2.8.1 Key principles of the life-cycle flow

The life cycle is based on four key principles:

- **Promoting service quality by limiting the number of mandatory statuses**
To guarantee a high-quality service and facilitate company access in the reform, there is a need to limit the number of mandatory statuses.
- **Strict rules on the issuer of the life-cycle flow**
Excepting a few specific management cases (see § "Processing methods for the main use cases"), the stakeholder performing the action on an invoice is the producer of the status.
- **Respect for the chronology**
It is essential to respect the chronology of the statuses. However, it is not necessary to send all possible statuses to the public invoicing portal hub (optional versus mandatory).
- **Sending invoicing data before the life cycle**
To facilitate the integration of life-cycle flows into the public invoicing portal and its hub, it is strongly recommended that invoicing data is sent as soon as possible, as soon it has "submitted" status.

2.8.2 Status management

In the framework of the life cycle (excluding credit notes), the platforms can handle a dozen statuses:

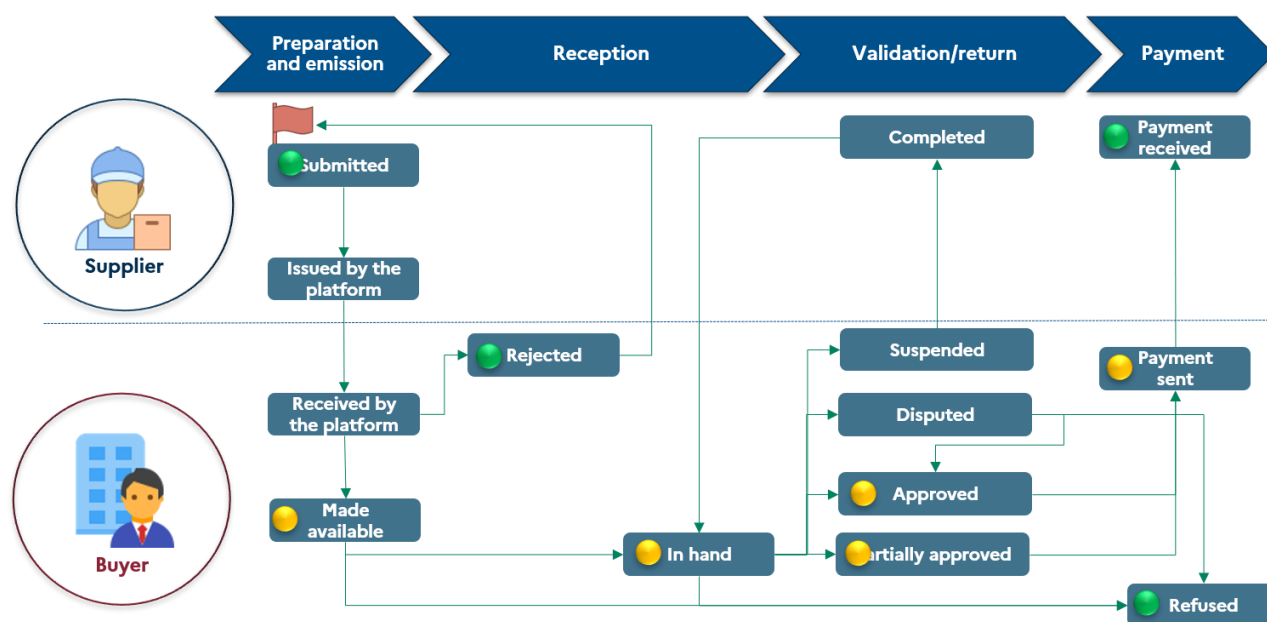


Figure 6: Invoice life cycle and status list

2.8.3 Life-cycle status definitions and procedures

Code	Status	Change of status	Trigger	Forwarding	Producer
200	Submitted	Automatic	The supplier submits its invoice or credit note to the public invoicing portal or its registered private platform. The status is generated after the controls are performed.	Mandatory	Supplier's platform
201	Issued by the platform	Automatic	The invoice has been processed on the supplier's platform and issued to the buyer	Optional	Supplier's platform
202	Received by the platform	Automatic	The invoice has been received by the public invoicing portal or the buyer's registered private platform but has not yet been made available to the buyer	Optional	Buyer's platform
203	Made available	Automatic	The invoice has been made available to the buyer on the public invoicing portal or its registered private platform	Should Do	Buyer's platform
204	In hand	Manual	The invoice has been accepted by the buyer	Recommended	Buyer
205	Approved	Manual	The invoice has been fully processed by the buyer	Recommended	Buyer
206	Partially approved	Manual	The invoice has been partially processed by the buyer. This partial processing may give rise to a credit note.	Recommended	Buyer
207	Disputed	Manual	There is a dispute regarding the invoice. This may ultimately lead to refusal or approval by the buyer.	Optional	Buyer
208	Suspended	Manual	Invoice processing may be suspended when one or more supporting documents are missing. The invoice data remains unchanged.	Optional	Buyer

209	Completed	Manual	The invoice is completed when the supplier adds an attachment or comment to an invoice with "suspended" status Hence, it is not necessary to resend flow 1	Optional	Supplier
210	Refused	Manual	The invoice has been refused by the recipient for business reasons	Mandatory	Buyer's platform
211	Payment sent	Manual	The bank transfer flow has been sent to the supplier	Recommended	Buyer
			The reimbursement flow has been sent to the buyer	Recommended	Buyer
212	Payment received	Manual	The supplier has received payment of the invoice This status is mandatory for supply of services (except VAT on debits and excluding reverse charge transactions).	Mandatory	Supplier
			The supplier has sent the payment corresponding to the credit note (reimbursement of the invoice). This status is mandatory for supply of services (except VAT on debits and excluding reverse charge transactions).	Mandatory	Supplier
213	Rejected	Automatic	The invoice can be automatically rejected by the platform on technical grounds (e.g. format, non-compliance with the standard, etc.)	Mandatory	Supplier's or buyer's platform

The periodicity of transmission of the payment status (code 213) is addressed in §2.10.2.

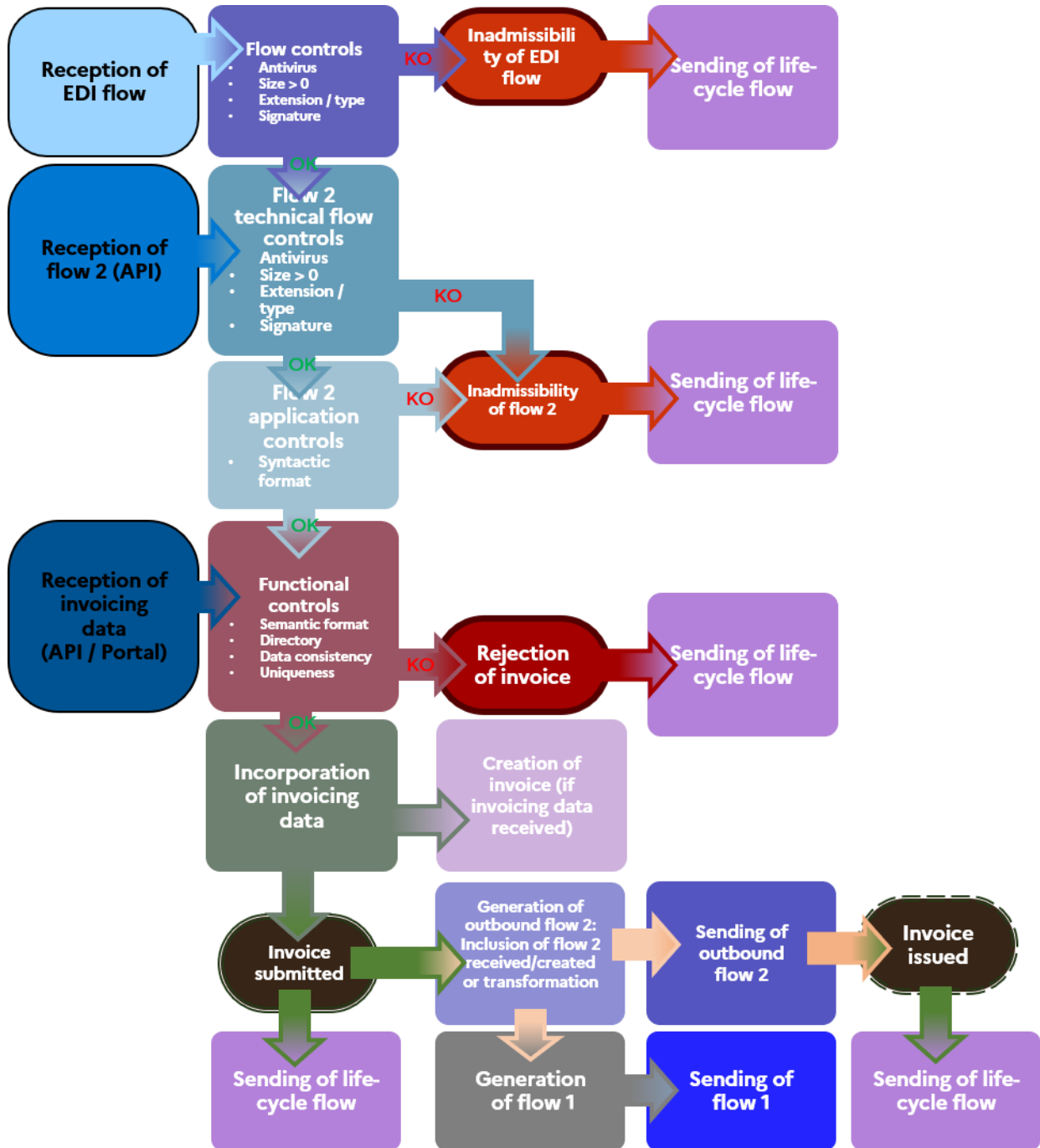
2.8.4 Management of invoice inadmissibility/rejection/refusal

Controls and their consequences are detailed in Chapter 2.11 Controls performed.

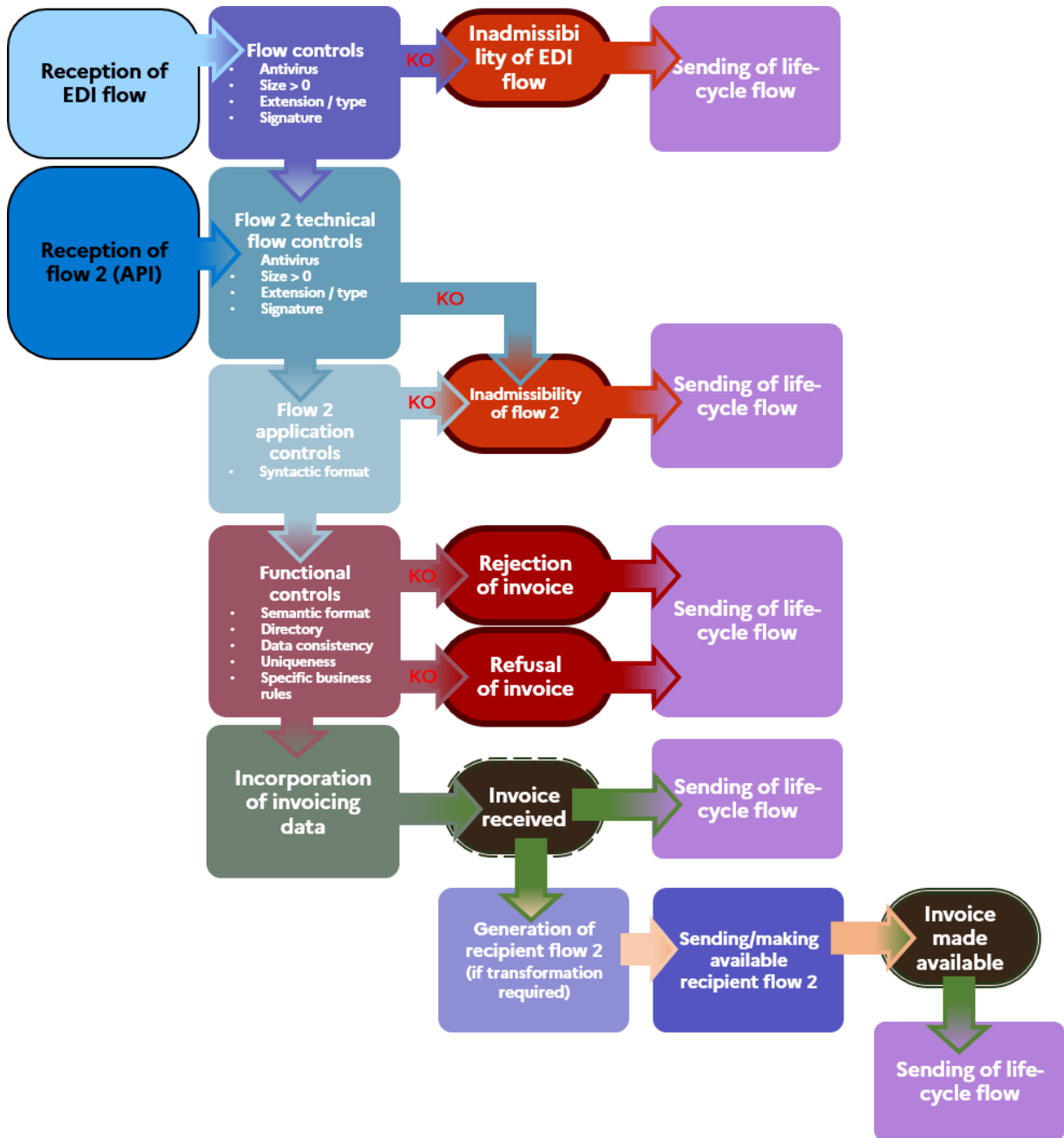
Terminology:

- **Inadmissibility:** The platform (PPF or PDP) cannot receive or process the flow or its content, in case of a virus, empty or unusable file (incorrect compression, unexpected format, etc.) or unverifiable signature.
 - This can be linked to the transfer monitor (EDI flow) or the invoicing software (empty file, for example), or any other component of the supplier's information system or its PDP. Inadmissibility can be reported by the supplier's or recipient's platform and relates only to the flow.
- **Rejection:** Anomaly detected following functional controls by the platform (semantic format, data consistency, uniqueness, etc.). Rejection can be initiated by the supplier's or recipient's platform and relates to an invoice.
 - In case of rejection by the recipient, a life-cycle flow is transmitted to the issuer's platform to inform it of the rejection.
- **Refusal:** the recipient of the invoice refuses it, in case of a business dispute, for example.
 - In the event of refusal by the recipient, a life cycle flow is transmitted from the receive platform to the issuer's platform to inform it of the refusal and indicate the grounds for refusal.

2.8.4.1 Life-cycle process for a flow and an invoice issued within the public invoicing portal (PPF)



2.8.4.2 Life-cycle process for a flow and an invoice received within the PPF



2.8.4.3 Invoice management in the event of inadmissibility, rejection or refusal

The table below presents the procedures for processing an invoice according to the type of non-compliance at the technical/functional or business level:

Status	Control	IMPACT ON THE INVOICE
INADMISSIBILITY	Technical controls of the flow	The flow can be re-sent after correction with the same invoice numbers
	Application controls of the syntactic format	The flow can be re-sent after correction with the same invoice numbers
REJECTION ON TECHNICAL GROUNDS (issuer's PDP)	Functional controls i.e. semantic format - consistency - uniqueness	- Transmission of a new invoice (new number) - Issue of an INTERNAL credit note to cancel the original invoice
REJECTION ON TECHNICAL GROUNDS (recipient's PDP)	Application controls of the syntactic format	The flow can be re-sent after correction with the same invoice numbers
	Functional controls i.e. semantic format - consistency - uniqueness	- Transmission of a new invoice (new number) - Issue of an INTERNAL credit note to cancel the original invoice
REFUSAL by the recipient	Error on the invoice requiring modification of the data	2 possible options: 1 Transmission of a correcting invoice that cancels and replaces the original invoice 2 Transmission of credit note. In both cases, a reference to the original invoice must be included in the correcting invoice or credit note.
	Addressing error that does not alter the invoice (e.g. directory update)	The flow can be re-sent after correction (modification of the directory) with the same invoice numbers

2.9 Retaining invoices

The public invoicing portal will ensure that invoices received and issued are retained and will make these invoices and their associated attachments available to invoice issuers and recipients with an account on the portal, to ensure compliance with regulatory¹ requirements.

2.10 E-reporting

2.10.1 Scope of e-reporting

E-reporting of international B2B transactions relates to transactions where the buyer or seller is a legal entity subject to VAT and not established in France. It may also apply to taxable entities not established in France who carry out transactions with another taxable entity not established in France but who are subject to VAT in France. For international B2B transactions, the data to be forwarded will be identical in semantic and syntactical form to that forwarded for e-invoicing, with the exception of the identity number, specified in the 1st sub-paragraph of Article R 123-221 of the Commercial Code (SIREN), of the legal entity subject to VAT and not established in France. The intra-community VAT number or a foreign number will replace the SIREN as applicable.

E-reporting of B2C transactions concerns transactions where the buyer is a private individual or a non-taxable legal entity.

¹ [Article L.102B](#) of the Manual of Tax Procedures and [Article L.123-22](#) of the Commercial Code

The data expected in the e-reporting of transactions is described in the chapter “Introduction to e-reporting flows”.

E-reporting of payment data applies only to transactions falling within the category of supplies of services specified in Articles 289 *bis* and 290 of the General Tax Code, for which the company has not opted to pay VAT on debits and excluding transactions giving rise to reverse charge VAT.

For payment data, the obligation falls on either the issuer of the invoice (with the exception of self-billing by the customer, when it is the supplier who completes the “payment received” status of the invoice) or the entity responsible for e-reporting the transactions.

2.10.2 Frequencies and deadlines for transmitting e-reporting data

The frequency and deadlines of transmission of the data were specified in the regulatory texts published on 9 October 2022.

Enterprises must transmit transaction and payment data to their platform within a given period. This period is specific to each VAT tax regime.

	Transmission of transaction data		Transmission of payment data	
	Deposit frequency	Deposit deadline	Deposit frequency	Deposit deadline
Enterprises subject to real normal monthly regime	By decade Three one-month deposits: - period 1: days 1 to 10 of the month - period 2: days 11 to 20 of the month - period 3: day 21 to the end of the month	10 days after the end of the period, i.e.: - period 1: day 20 of the month - period 2: day 30 of the month - period 3: day 10 of the following month	Monthly	Before day 10 of the following month
Enterprises that have opted for the real normal quarterly regime *	Monthly	Before day 10 of the following month		
Enterprises subject to the simplified VAT regime	Monthly	Between days 25 and 30 of the following month at the latest	Monthly	Between days 25 and 30 of the following month at the latest
Enterprises benefiting from the VAT exemption scheme	Bimonthly (every 2 months)	Between days 25 and 30 of the month following the end of the period at the latest	Bimonthly (every 2 months)	Between days 25 and 30 of the month following the end of the period at the latest

*Enterprises paying less than €4,000 in VAT per year

Deadlines shall expire when the public invoicing portal receives the data:

PDPs may therefore be required to reduce such time limits depending on their service offerings; they will effectively be responsible, in the same way as the PPF, for aggregating all transmissions received during the period.

2.11 Controls performed

The public invoicing portal performs controls at three levels on the integration of transmitted flows:

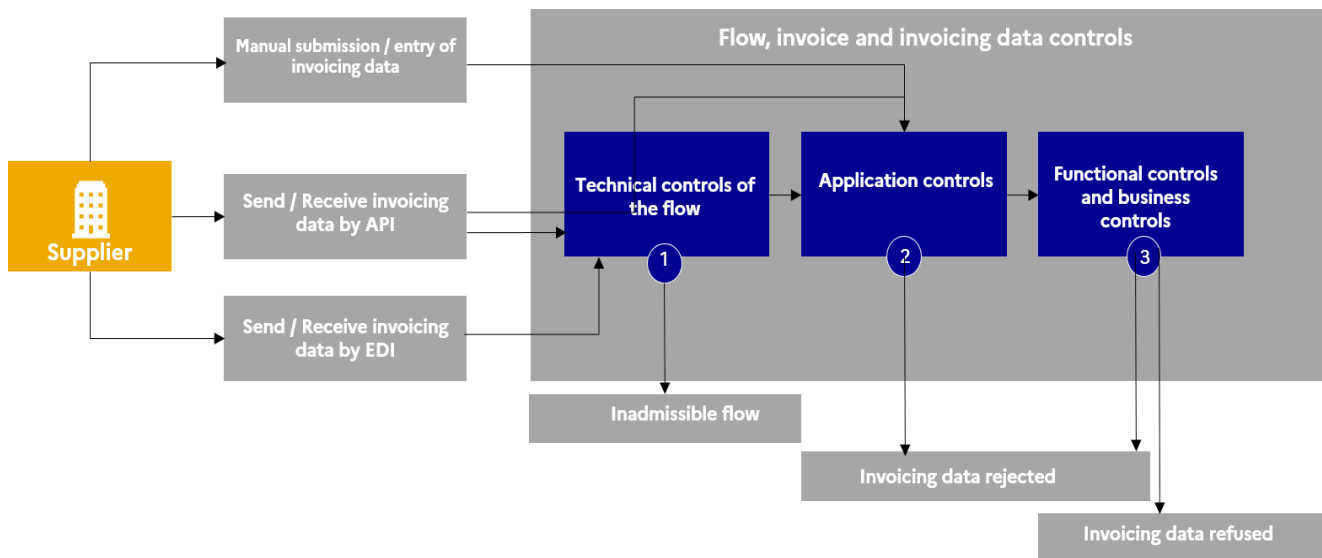


Figure 2: Checks performed by the Public invoicing portal

2.11.1 Controls implemented

The public invoicing portal will implement a number of controls on flows and invoices, divided into four categories:

- Flow technical controls: flow technical controls apply to all flows (EDI/API) received. The technical controls provide for application of Flow controls (for flows received via the API channel) and envelope controls (flow naming) to direct the processing of the flow and control its uniqueness.
- Application controls: these controls are applied to invoice flows received (EDI/API) and ensure that the content of the flow can be used, i.e. for verifying that the invoice is in a structured or mixed core format.
- Functional controls: these controls ensure that submitted or received invoices are not duplicates, and that they comply with the business and addressing rules.
- Business controls: these controls of invoice data are implemented on the recipient side and can be performed by the recipient or automated by the recipient's platform.

These controls are summarised in the table below and detailed in the following chapters:

Type of control	Control	Result if the control fails
-----------------	---------	-----------------------------

Technical controls	Antivirus control	The flow is declared inadmissible.
	Empty file control	
	File type and extension control	
	Signature control and verification	
	Data flow uniqueness control (envelope / file name)	
Application controls	Syntactic format analysis (CII, UBL, Factur-X)	The flow is rejected.
Functional controls	Semantic format analysis (the standard and specific rules)	The invoice is rejected.
	Uniqueness control	The invoice is rejected.
	Data consistency controls (codes and repositories)	The invoice is rejected.
	Addressing control (directory)	The invoice is refused by the recipient (incorrect routing)
		The invoice is rejected by the PDP on transmit (unknown recipient).
Business controls	Data validity controls by the recipient	The invoice is refused.

2.11.2 Flow technical controls

The following controls will be applied to each flow received:

- Antivirus control of the flow (invoice and attachments);
- Empty file control
- File extension/type;
- Signature control (if there is one);
- Envelope and flow uniqueness control.

2.11.3 Application controls

These controls analyse the syntactic format of the flows received and their compatibility with the core formats defined in the regulations (UBL, CII, Factur-X).

2.11.4 Functional controls

Several functional controls are performed, including:

- Semantic format and data structure control (see below),
- Uniqueness control (see focus below),
- Data consistency controls,
- Invoice number,
- Invoice addressing:
 - For invoices issued, the platform controls that the recipient exists in the directory at the time of invoice submission;
 - The receiving platform ensures that the recipient is one of its customers.

All the rules governing the controls on invoices / e-invoicing are described in the Excel file "*Annex 1 - B2B e-invoicing semantic format – Flows 1&2.xlsx*".

2.11.5 Data structure controls

For each type of flow, the syntax rules, cardinality and data format are controlled on entry into the solution.

The B2B e-invoicing semantic format data may be mandatory or optional as presented in the tables of syntactic formats, which indicate the cardinality and trajectory of the data (trajectory column) that will be requested at start-up or in the target according to the timetable defined in Article 26 of Amending Finance Act 2022-1157 of 16 August 2022.

It should be noted that certain management rules relating to the framework for the exchange of dematerialised invoices in France may make certain data mandatory, even though it is indicated as optional in European standard EN16931.

Flow 1 transmission

For flow 1, e-invoicing semantic format data is mandatory or optional depending on the indication contained in:

- The cardinality,
- The trajectory,
- The management rules.

If the cardinality of a data item is "1.1", the data is mandatory. If the cardinality of a data item is "0.1" or "0.n", the data is optional (except for certain specific management rules that may make the data mandatory, as mentioned above).

Two scenarios are indicated for the trajectory:

- "START-UP": this data must be transmitted and will be used by the tax authority as from the first round of deployment,
- "TARGET": this data must be transmitted and will be used by the tax authority on reaching the last round of deployment.

This trajectory can influence whether a data item is mandatory or optional. For example:

- If data or a data block has a cardinality of 1.1 and its trajectory is "TARGET", this data will be considered mandatory only when issuing dematerialised invoices becomes mandatory for all companies (at the end of deployment). In all previous rounds of deployment, the corresponding field will be optional.
- If data or a data block has a cardinality of 1.1 and its trajectory is "START-UP", this data will be mandatory as from the first round of deployment of the public invoicing portal.
- If data or a data block has a cardinality of 0.1 or 0.n and its trajectory is "START-UP", this data will be optional because it does not appear on all invoices but, if present, it will be mandatory as from the first round of deployment of the public invoicing portal.

In the event that both the issuer and the recipient of the invoice go through a registered private platform (see below "Flow 2 transmission"), the issuer's PDP will be responsible for forwarding the invoicing data (flow 1) to the PPF.

The flow 1 data is the data strictly necessary for the tax authority and used for pre-filling the VAT declaration form.

Remark: The PPF will be responsible for the extraction of invoicing data (flow 1) in all other cases where the invoice (flow 2) goes through the PPF (circuits A and B).

Flow 2 transmission

Flow 2 (full invoice) must be transmitted when:

- The issuer and recipient go through two different registered private platforms (circuit C),
- Or, in circuit B, between a registered private platform and the public invoicing portal.

The invoice is then sent in its entirety. If the invoice goes through the public invoicing portal, the portal will extract the data from the invoice to create flow 1, and the data will then be sent to the tax authority.

In the syntactic and semantic format file, the mandatory data is that for which the cardinality is 1.1. As mentioned above, this cardinality may vary depending on the trajectory ("START-UP" or "TARGET"). Note that some specific management rules may make the data mandatory (as mentioned above).

2.11.6 Focus on the uniqueness control

Scope of the uniqueness control

The uniqueness control on the invoice number is performed on the following data:

- Supplier's invoice number
- Supplier's identifier (company registration number [SIREN or SIRET] if indicated, see BT-29 and 30 of standard EN16931),
- Invoice year (year of the invoice date).

Uniqueness control

Unique invoice identification aims to avoid invoicing errors (in particular double invoicing). For an invoice where all three of these data items are similar to those of a previously sent invoice, the invoice will be rejected on technical grounds by the platforms.

The uniqueness control systematically rejects invoices unless the previous invoice was subject to rejection on technical grounds or functional grounds (addressing control only) resulting from the controls performed by the platform or a refusal due to an error in routing data¹

2.12 Grounds for rejection and inadmissibility

To allow users to have a better understanding and make corrections, reasons shall be given for the various cases of inadmissibility and rejection.

In the event of rejection or inadmissibility, the identifiers of the document or data flow in question shall be specified and, as far as possible, the reasons shall be explained in detail to facilitate correction by the issuer of the data flow or document.

These reasons shall apply to all modes of transmission of a data flow/document (EDI, API).

These reasons shall allow the issuer to:

- understand the reasons for rejection of a document or data flow.
- take corrective action by issuing an amended document or data flow.

The grounds correspond to the four control categories.

Type of control	Control	Description of the grounds
Technical controls	Antivirus control	The data flow cannot be processed because it is considered dangerous under the antivirus rules.
	Empty file control	The flow is empty.
	File type and extension control	The name of the data flow does not follow the naming rules.
	Signature control and verification	The signature of the data flow is invalid.

¹ This refers to refusal of an invoice that cannot be addressed to a customer or customer's department on the receive platform (e.g. if the recipient is not a customer or if there is no such department) for which the same invoice will be re-sent. This allows taking account of a fault in the directory data for a given recipient (due to incorrect data, or the time taken to update the directory).

	Data flow uniqueness control (envelope / file name)	The flow has already been received.
Application controls	Syntactic format analysis (CII, UBL, Factur-X)	The document issued does not comply with the expected format. The name of the erroneous data item shall be specified, if applicable.
Functional controls	Semantic format analysis (the standard and specific rules)	The document issued does not comply with the standard or the specific rules. The data item or data group that contravenes the rule shall be specified, as well as the rule that has been violated.
Functional controls	Uniqueness control	The document has already been received. The identifier of the document shall be specified.
	Data consistency controls (codes and repositories)	The value of the data in a document is not compliant or is not on the list of authorised codes or repositories.
	Address control	The recipient shall control that it is the intended recipient of the document. The document issuer shall ensure that the recipient's data is properly qualified (routing data present in the directory).
Business controls	Data validity controls by the recipient	Reasons for refusal related to controls by the recipient shall be forwarded unaltered to the invoice issuer. They should be as explicit and precise as possible to facilitate correction by the invoice issuer.

2.13 Processing methods for the main use cases

2.13.1 Background to use cases: description of the stakeholders and circuits

The following use cases exist in three possible circuits (described in the "Y" scheme section) on the public invoicing portal:

- Circuit A
- Circuit B
- Circuit C

Various actors play a role:

- The supplier supplies the product or service that is the subject of an invoice,
- The buyer buys the product or service and pays the invoice received from the supplier or a third party,

- The subcontractor delivers the product or performs the service offered by the supplier/principal,
- The third party may be either:
 - An intermediary between the service supplier and the buyer. This may be an intermediary visible or unknown to the buyer and/or a payment intermediary and/or an invoicing intermediary,
 - An intermediary between the buyer and the supplier. This may be an intermediary visible or unknown to the supplier: it makes the payment on behalf of the buyer,
- PDPs are registered private platforms used by the supplier, third party or buyer,
- The PPF is the public invoicing portal.

In the framework of dematerialised exchange of domestic B2B invoices, several types of invoices are taken into account:

- Commercial invoice,
- Prepayment invoice,
- Self-billed invoice,
- Correcting invoice,
- Factoring invoice,
- Credit note, self-billed credit note,
- Overall discounts.

2.13.2 Use case summary table

ID	Category	Use case
1	Multi-order / Multi-delivery	Multi-order / Multi-delivery
2	Invoice already paid by a Third Party or the buyer	Invoice already paid by a third party known at the time of invoicing
3	Invoice paid by a Third Party	Invoice payable by a third party known at the time of invoicing
4	Invoice paid by a Third Party	Invoice payable by one or more third parties, partially known at the time of invoicing (grant, insurance, etc.)
5	Invoice paid by a Third Party	Expenses invoice, paid by employees (excluding purchase card or corporate card), with invoice
6	Invoice paid by a Third Party	Expenses invoice, paid by employees (excluding purchase card or corporate card), without invoice (car park receipt)
7	Invoice paid by a Third Party	Invoice following purchase with a corporate card (purchase card)
8	Invoice payable to a Third Party	Invoice payable to a Third Party known at the time of invoicing (factoring, cash pooling)
9	Invoice payable to a Third Party	Invoice payable to a Third Party known at the time of invoicing, who also manages ordering / reception, or even invoicing (Distributor / Reseller)
10	Invoice payable to a Third Party	Invoice payable to a Third Party unknown at the time of invoicing (on-demand factoring, reverse factoring)
11	Invoice "invoiced to" a party other than the buyer	A central department (head office) places an order on behalf of a shop, which receives the goods. The invoice is addressed to the Head Office for processing and payment with the amount charged to the shop in the accounts.
12	Transparent intermediary	Case involving intervention of a transparent authorized representative as manager of its principal's (the buyer's) invoices
13	Subcontracting invoice for direct payment	Subcontracting invoice for direct payment, subcontracting invoice to the supplier paid by the customer
14	Subcontracting invoice for direct payment	Invoice from the supplier to the customer, partly already paid by the subcontracting invoice for direct payment
15	Invoice following an order / payment from a Third Party on behalf of the buyer	Sales invoice following an order/payment from a third party on behalf of the buyer (media purchase, consultancy fees)
16	Invoice following an order / payment from a Third Party on behalf of the buyer	Disbursement invoice for reimbursement of the sales invoice paid by the Third Party
17a	Invoice issued by a third party, payment intermediary	Invoice issued by a third party, payment intermediary (e.g. on Marketplace), without a billing mandate between the payment intermediary and the supplier

17b	Invoice issued by third party, payment intermediary and billing mandate	Invoice issued by a third party, payment intermediary, with a billing mandate between the payment intermediary and the supplier
18	Debit note management	Debit notes
19a	Invoices issued under a third-party mandate	Invoices issued with a billing mandate
19b	Self-billing	Self-billing by the buyer
20	Prepayment invoice	Prepayment invoice
21	Prepayment invoice	Final invoice after prepayment invoice
22a	Invoice with discount	Invoice paid with discount on supply of services for which VAT is due on receipt of payment
22b	Invoice with discount	Invoice paid with discount (in case of delivery of goods or supply of services with the option to pay VAT on debits)
23	Self-billing flow between a private individual and a professional	Self-billing flow between a private individual and a professional
24	Management of deposits	Management of deposits
25	Management of gift vouchers and gift cards	Management of gift vouchers and gift cards
26	Invoices with contractual reserve clause	Invoices with contractual reserve clause
27	Management of toll receipts	Management of toll receipts
28	Management of restaurant bills	Management of restaurant bills
29	Single taxable entity	Single taxable entity within the meaning of Article 256 C of the CGI
30	Duplicate invoice	Management of duplicate invoices (invoice that was originally B2C reported as a B2B invoice)
31	Mixed invoices	Management of mixed invoices
32	Management of monthly payments	Management of monthly payments with a final invoice in B2C transactions
33	VAT margin scheme	Management of transactions subject to the VAT margin scheme
34	Partial receipt of payment and cancellation of receipt of payment	Management of partial receipt of payment and cancellation of receipt of payment via the life-cycle flow.
35	Author's notes	Management of author's notes

2.13.2.1 Case no. 1: Multi-order / Multi-delivery

Currently it is not possible to send multi-order / multi-delivery invoices under standard EN16931.

A change will be required (see §3.2.5.2 Managing multi-order / multi-delivery invoices) to allow the information below to be entered on the invoice line (block BG-25):

- Order No.
- Delivery (Name, site ID, address information)

2.13.2.2 Case no. 2: Invoice already paid by the buyer or a third party known at the time of invoicing

For this management case, two sub-cases should be considered:

1. Invoice already paid by the buyer
2. Invoice already paid by a third party (addition of a party to the process)

The data specifics and associated management rules are:

- Invoicing framework "Submission of an invoice already paid"
- Due date is identical to payment date
- Amount paid (BT-113) is equal to the total invoice amount
- Amount payable (BT-115) is equal to 0
- In sub-case no. 2, the third party that has already paid the invoice will have to be entered in a new "INVOICE PAYER" block which is being developed under an extension to standard EN16931

The supplier receives the invoice statuses so that it can indicate receipt of invoice payment and so that the status can be updated to "payment received" and forwarded to the public invoicing portal.

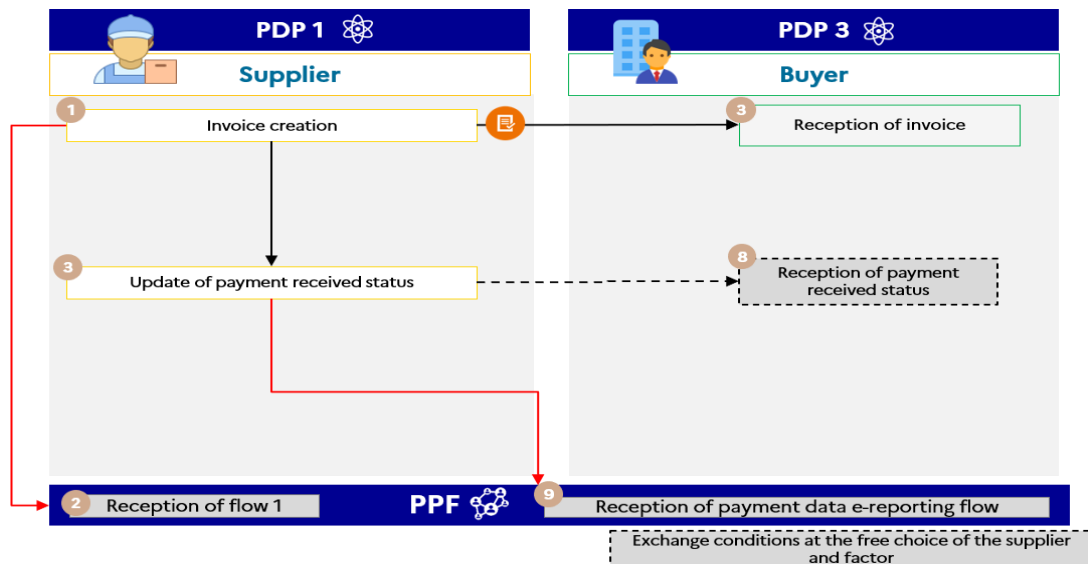


Figure 11: Invoice already paid by the buyer or a third party known at the time of invoicing

The specifics of the associated life cycle or process are:

- Transmission of flow 1 by the supplier
- The fact that the invoice is already paid does not exempt the supplier from forwarding the e-reporting flow of payment data ("payment received" status) when the transaction falls within the supply of services category
- "Payment received" status can be addressed simultaneously with issuing of the invoice

2.13.2.3 Case no. 3: Invoice payable by a third party known at the time of invoicing

The invoice is sent by the supplier to the buyer, who is responsible for forwarding it to the third-party payer after settlement or validation. The invoice is not sent to the third-party payer via the PPF, but will be made available if it has an account on Chorus Pro.

- The third-party payer can be identified in the invoice in the "INVOICE PAYER" block. A change in standard EN16931 is required to add this block.
- The life cycle can be updated by the third-party payer via a PDP
- PDPs are responsible for managing access to the third-party payer life cycle

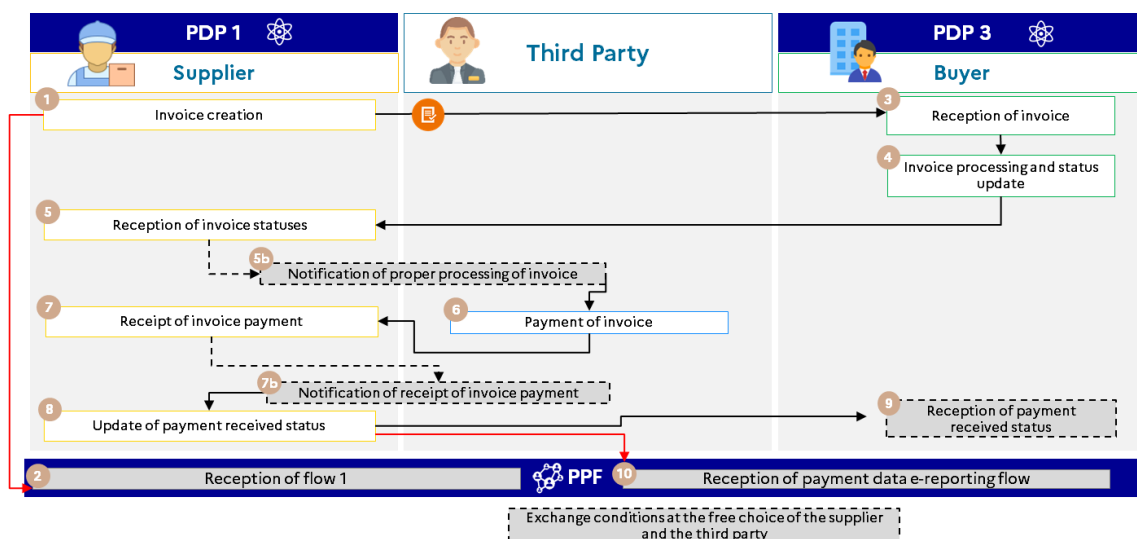


Figure 12: Invoice payable by a third party known at the time of invoicing

The specifics of the associated life cycle or process are:

- The life cycle can be updated by the third-party payer via one of the two PDPs
- Transmission of flow 1 and e-reporting of the payment data by the supplier

The services offered by the PPF are:

- If the buyer and the third party are connected to the PPF, the PPF will have read-access to the invoice and its life cycle
- If the supplier and the third party are connected to the PPF, the PPF will have read-access to the invoice and its life cycle
- Parties connected to the PPF will be notified if the invoice status changes

The steps in case no. 3 are:

Step	Step name	Party responsible	Description
1	Invoice creation	Supplier	The supplier creates the invoice, which is sent to PDP 2, which sends it to the recipient through flow 2. Its PDP sends a parallel flow 1 to the PPF to report the invoicing data. A flow 1 is sent by the supplier's PDP 1 to the PPF in parallel.
2	Reception of flow 1	PPF	
3	Reception of invoice	Buyer	The buyer's PDP 3 makes the invoice available to the buyer for control. The buyer processes the invoice in accordance with the procedure and updates the statuses.
4	Invoice processing and status update		
5	Reception of invoice statuses	Supplier	The supplier receives the invoice statuses after the invoice has been processed by the buyer in accordance with the life-cycle procedures.
5b	Notification of proper processing of invoice	Supplier	The supplier provides information on the proper processing of the invoice. (depending on the platforms' commercial offer)
6	Payment of invoice	Third Party	The third party pays the supplier
7	Receipt of invoice payment	Supplier	The supplier receives the invoice payment and updates the information on receipt of invoice payment depending on the platforms' commercial offer of the platforms, it can send a receipt of invoice payment life cycle to the third party and/or the buyer.
7b	Notification of settlement of invoice	Supplier	
8	Update of "payment received" status	Supplier	The supplier's PDP 1 forwards the payment data to the PPF
9	Reception of "payment received" status	Buyer	The buyer's PDP 3 receives the receipt of payment status transmitted by the supplier's PDP 1.

2.13.2.4 Case no. 4: Invoice payable by one or more third parties, partially known at the time of invoicing (grant, insurance, etc.)

The invoice transmitted is to be partially paid by one or more third parties identified in the invoice (e.g. a repair invoice where the excess is paid by the customer and the balance by an insurer).

For this management case, the supplier must transmit as many statuses as there are payments. The amount remaining to be paid by the customer must appear as "net payable" in the invoice. As part of the planned evolution of standard EN16931, a payment schedule will be added to identify the various payments and stakeholders.

2.13.2.5 Case nos. 5 and 6: Expenses invoice, paid by employees (excluding purchase card or corporate card), with invoice (e-invoicing) or without invoice (e-reporting of transaction data without invoice)

This management case covers expenses incurred by employees in the course of their professional activity.

In this case, the employees incur the expenses and the company reimburses them. This is only valid if the invoice paid by the employee is in the name of the company. The employees are then considered as third-party payers.

In the case of an invoice paid by the employee which is not in the name of the company, this invoice must be declared by the supplier as B2C, and is therefore subject to e-reporting. It is therefore not declared under B2B and is not subject to an electronic invoice.

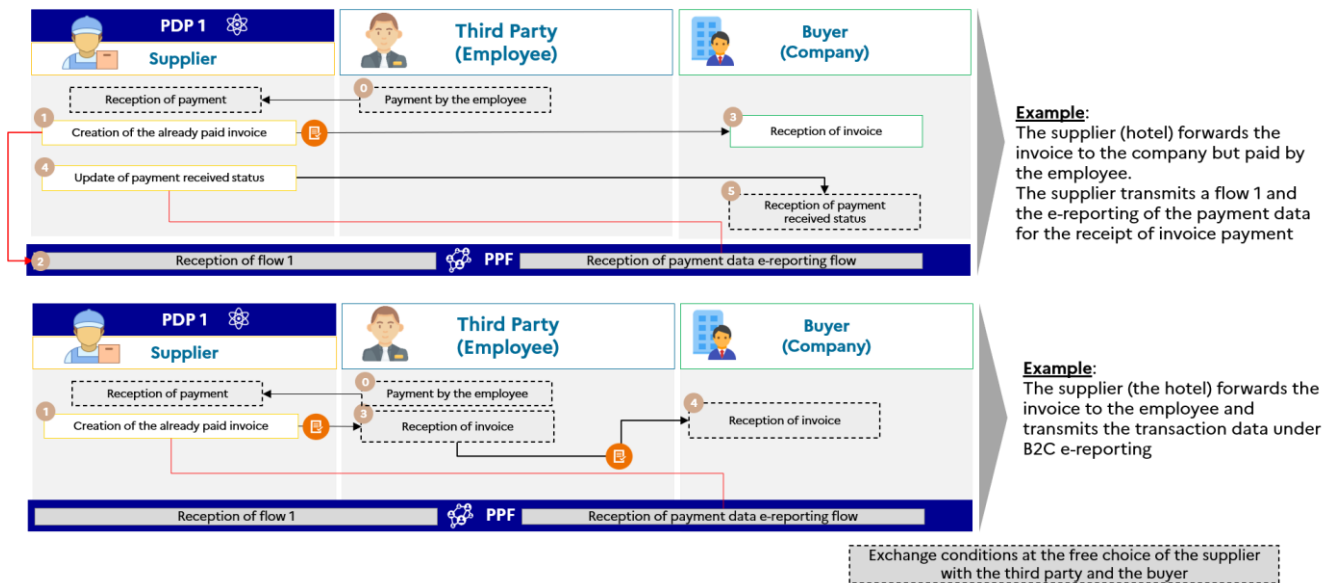


Figure 13: Expenses invoice, paid by employees

2.13.2.6 Case 7: Invoice following purchase with a corporate card (purchase card) - B2G only

In the case of a purchase with a corporate card, for a hotel room or train tickets paid for by the company, for example, this is an invoice already paid and the due date indicated with the payment date.

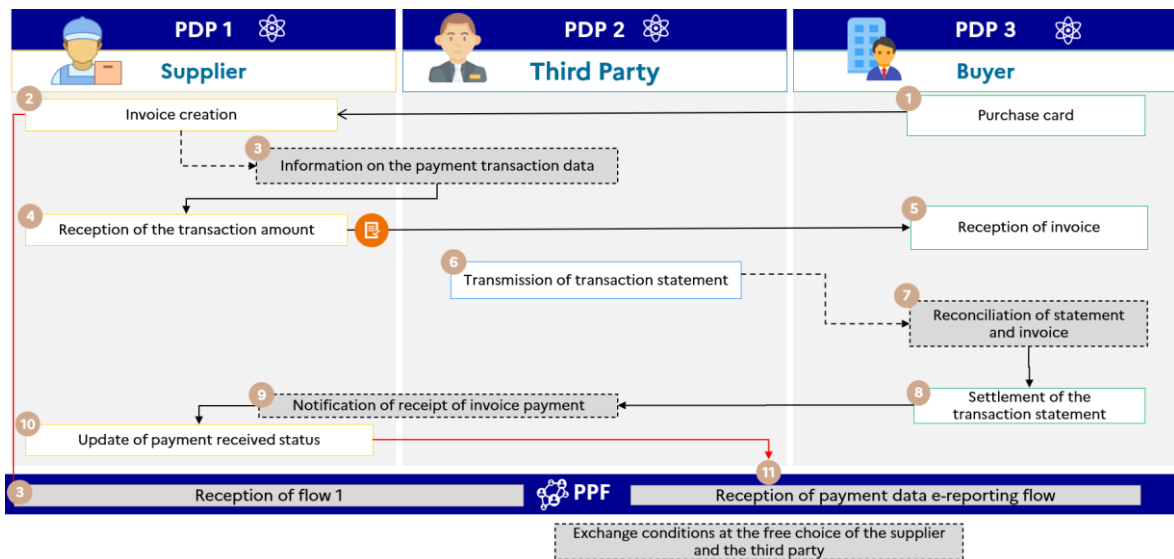


Figure 14:

Invoice following purchase with a corporate card

The steps in case no. 7 are:

Step	Step name	Party responsible	Description
1	Purchase card	Buyer	The buyer orders a product/trip from the supplier using a purchase card or corporate card
2	Invoice creation	Supplier	The supplier creates the invoice. Its PDP sends a parallel flow 1 to the PPF to report the invoicing data.
3	Information on the payment transaction data	Supplier	The data relating to the payment transaction is transmitted to the financial institution.
4	Reception of the transaction amount	Supplier	The supplier receives the transaction amount (including VAT)

5	Reception of invoice	Supplier	The supplier transmits the invoice for the transaction.
6	Transmission of transaction statement	Third Party	The establishment transmits a transaction statement to the customer.
7	Reconciliation of statement and invoice	Buyer	The customer can reconcile invoices received from the supplier with the transaction statement.
8	Settlement of the transaction statement	Buyer	The buyer settles the transaction statement
9	Notification of receipt of invoice payment		
10	Update of "payment received" status	Supplier	The PDP thus sends the payment e-reporting flow to the PPF and the buyer. As part of the service offer or billing mandate, PDP2 will be able to send the e-reporting flow. However, from a legal point of view, the supplier is responsible for returning the e-reporting flow
11	Reception of payment data e-reporting flow		

2.13.2.7 Cases 8 to 10: Invoices payable to a third party (including factoring)

2.13.2.7.1 Focus on factoring management on the PPF

Factoring is a credit transaction within the meaning of Article L. 313-1 of the Monetary and Financial Code. This regulated financial service, provided by specialist credit institutions or finance companies, is based on the purchase of commercial receivables. The legal principle underlying the transfer of receivables from the supplier to the factor is the contractual subrogation provided for by the French Civil Code, the assignment of professional receivables under the "Daily assignment" mechanism provided for by the Monetary and Financial Code, or the assignment of receivables provided for by the French Civil Code. Regardless of the legal foundations, the factor is the owner of the assigned debt.

Prerequisites:

Parties wishing to benefit from the services of the public invoicing portal must have a user account on the portal. A connection will also be required to exchange data flows (invoices or life cycles) or use the provided APIs. In the absence of such a connection, only the functionality offered by the portal will be available.

The services associated with factoring are available in the four cases summarized below.

1st case: The factor has an account on the PPF and the supplier and/or buyer use(s) the PPF to issue or receive the invoice.

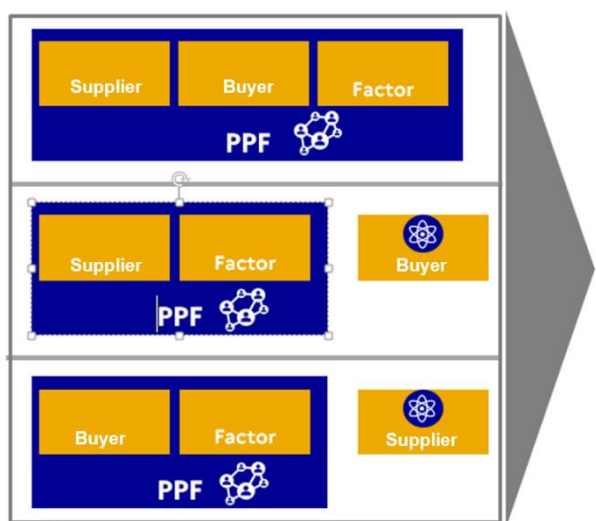


Figure 15: Invoice payable to a third party known at the time of invoicing (Option 1)

- The factor will be able to view the invoice and its life cycle:
 - The factor will be able to use portal/API solutions (if it has created a connection) to view the invoice and its lifecycle.
- The factor will be able to update the life cycle (add attachment/receipt):
 - The factor can use the portal/API channels (if it has created a connection) to update the lifecycle;
 - The factor will be able to use the EDI or API channel to transmit a lifecycle update, if it has created the appropriate connection.
- The PPF sends a notification (e-mail) to all parties with a user account as soon as an event affects the invoice (deposit/change of status/factored/change of factor) without actually specifying the type of event, instructing the parties concerned to come and consult the invoice to see the details of the event
- Possibility of searching (with criteria) via API (if a connection has been made)¹. In the event of changes to the

¹The subscription solution is being reviewed.

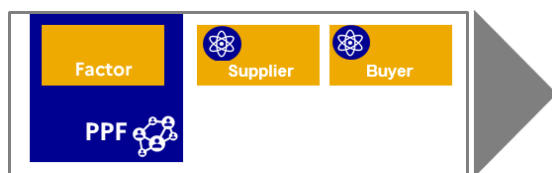
invoices being searched, the PPF will send an API message containing the output data of the search¹API.

2nd case: The factor does not have an account on the PPF but the supplier and/or the buyer use(s) the PPF to issue or receive the invoice.



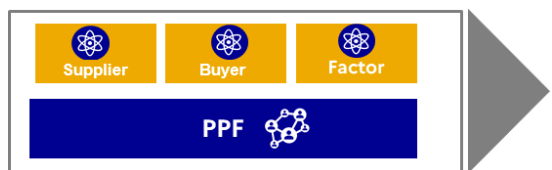
- The invoice is sent by the supplier to the factor by other means.
- Depending on the service offering of its PDP, the factor may either transmit the "received" status to the PPF for the invoice concerned, or transmit the information to the supplier, who will enrich the "received" status.

3rd case: The factor has an account on the PPF but neither the supplier nor the buyer uses the PPF to issue or receive its invoice.



- The PPF will only receive flow 1 from the supplier's PDP.
- The invoice is sent by the supplier to the factor by other means.
- The factor is not informed of changes to the invoice (life cycle).
- The factor must send the receipt of payment information to the supplier so the latter can enrich the "received" status of the invoice concerned

4th case: Neither party has an account on the PPF.



- The PPF will only receive flow 1 from the supplier's PDP.
- Solution based on PDP service offerings.
- Depending on the service offering of its PDP, the factor may either transmit the "received" status to the supplier's PDP for the invoice concerned, or transmit the information to the supplier, who will enrich the "received" status.

Conditions for access by factors to factored invoices:

- **In the case of factoring declared to the buyer at the time of issue of the invoice, regardless of the mode of factoring (subrogation, assignment of receivables or "Daily"),** the factor will be automatically informed by API or e-mail and will have access to the invoice.
- **In the case of factoring declared to the buyer after issue of the invoice, regardless of the mode of factoring (subrogation, assignment of receivables or "Daily" assignment),** action by the issuing supplier is essential, with the transmission of a "factoring" life cycle recording changes to the invoice and the factor's name and bank details given in an *ad hoc* block. The factor and the client can then be notified by e-mail. As a reminder, the invoice is not changed and the factor does not appear on the invoice.
- **In the case of confidential factoring, i.e. where the buyer has not been notified, and regardless of the method of factoring (subrogation, assignment of receivables or "Daily" assignment),** the supplier may only act by delegation on its account so that the factor remains "hidden" from the eyes of the client. It will be notified by e-mail as soon as the supplier's delegation is enabled across the perimeter defined by the latter.

Management of confidential factoring:

- In this case, the submitted invoice makes no mention of factoring;

¹The subscription solution is being reviewed.

- If the supplier and the factor are connected to the PPF, the supplier may authorize a third party to act on its structure (at the structure or service level) so that the factor can have access to all the invoices issued by this structure/service. The factor can update the life cycle in the same way as the supplier.

Change of factor:

- The supplier can report a change of factor via a life cycle;
- The initial factor, the new factor and the buyer will be notified (by e-mail) of this change;
- The initial factor can only continue to view invoices and life cycles;
- The new factor will be able to view invoices and issue life cycles;
- The invoice is not changed, so the factor does not appear on it.

2.13.2.7.2 Case no. 8: Invoice payable to a third party known at the time of invoicing (factoring, cash pooling)

The invoice is to be paid to a third party known at the time of invoicing. The receivable linked to the invoice is assigned to a bank or factor by the supplier under a contract. The invoice payment data should only be transmitted when the factor has received the payment from the customer and not when the supplier is paid by the factor (VAT chargeability rule).

The data specifics and associated management rules are:

- The factor must be entered in block BG-10 "beneficiary"
- The details allowing payment of the factor by bank transfer in block BG-17 "TRANSFER"
- The invoice type in BT-3 must be set to 393 (Factoring invoice).

The specifics of the associated life cycle or process are:

- Transmission of flow 1 by the supplier
- For the transmission of the payment data e-reporting flow, two options are possible (depending on the commercial agreements between the supplier and the factor):
 - Option 8-1: the **supplier** transmits the payment data e-reporting flow
 - Option 8-2: the **third-party factor** transmits the payment data e-reporting flow

Option 8-1 can be described as follows:

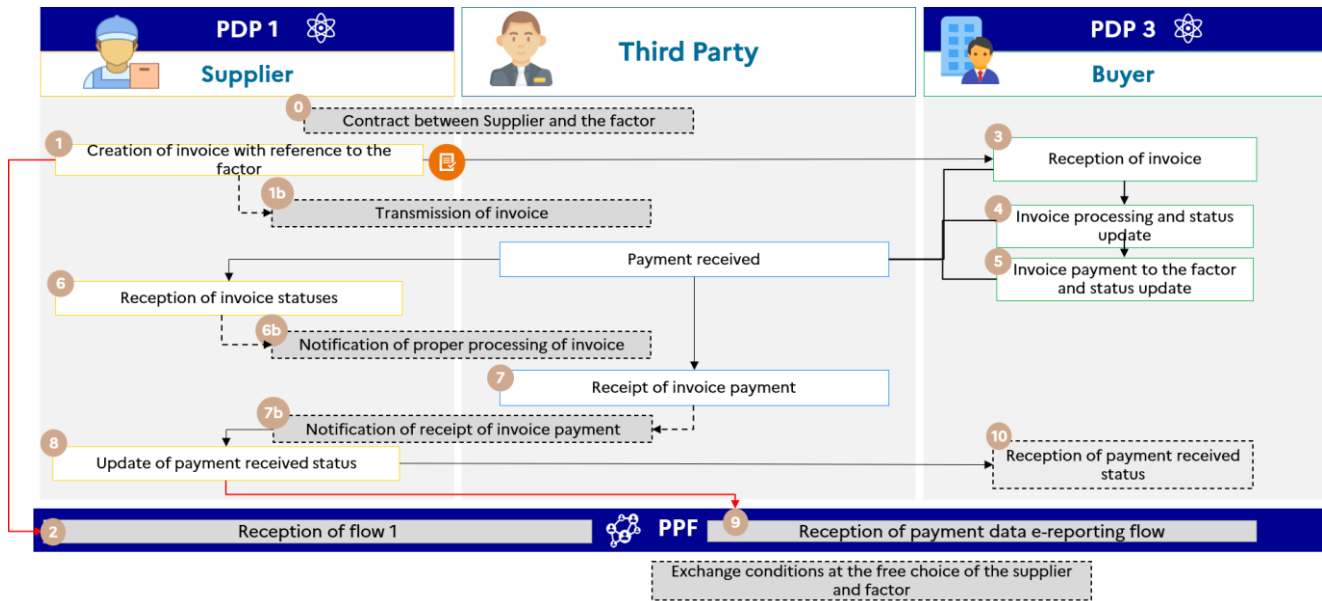


Figure 15b: Invoice payable to a third party known at the time of invoicing (Option 1)

The steps in case no. 8-1 are:

Step	Step name	Party responsible	Description
1	Creation of invoice with reference to the factor	Supplier	The factor is known at the time of creating the invoice. In EDI, use of block BG-10 "Payee" to identify the factor and block BG-17 "TRANSFER OF FUNDS" for the details needed to pay the factor in the case of the transfer in question. The invoice type in BT-3 must be set to 393 (Factoring invoice). A flow 1 is sent by the supplier's PDP1 to the PPF in parallel with flow 2
2	Reception of flow 1	PPF	
3	Reception of invoice	Buyer	The buyer's PDP 3 makes the invoice available to the buyer. The buyer processes the invoice in accordance with the life-cycle procedures up to "payment sent" status. A life-cycle flow is sent to the supplier's PDP.
4	Invoice processing and status updated before "Payment sent"	Buyer	
5	Invoice payment to the factor and transmission of the status	Buyer	
6	Reception of invoice status	Supplier	The life-cycle flow sent by the buyer's PDP 3 is received by the supplier's PDP 1.
7	Receipt of invoice payment	Third Party	The third-party factor records receipt of payment of the invoice. Notification of this action depends on the platforms' commercial offer.
8	Update of "payment received" status	Supplier	The supplier updates the status to "payment received" on behalf of the third-party factor through its PDP
8	payment data e-reporting flow	Supplier	The supplier forwards the payment data e-reporting flow to the PPF
9	Reception of payment data e-reporting flow	PPF	The PPF receives the payment data flow transmitted by either the factor or the supplier
10	Reception of "payment received" status	Buyer	The supplier's PDP 1 can send a life-cycle flow to the buyer's PDP 3 if its commercial offer allows it.

Option 8-2 can be described as follows:

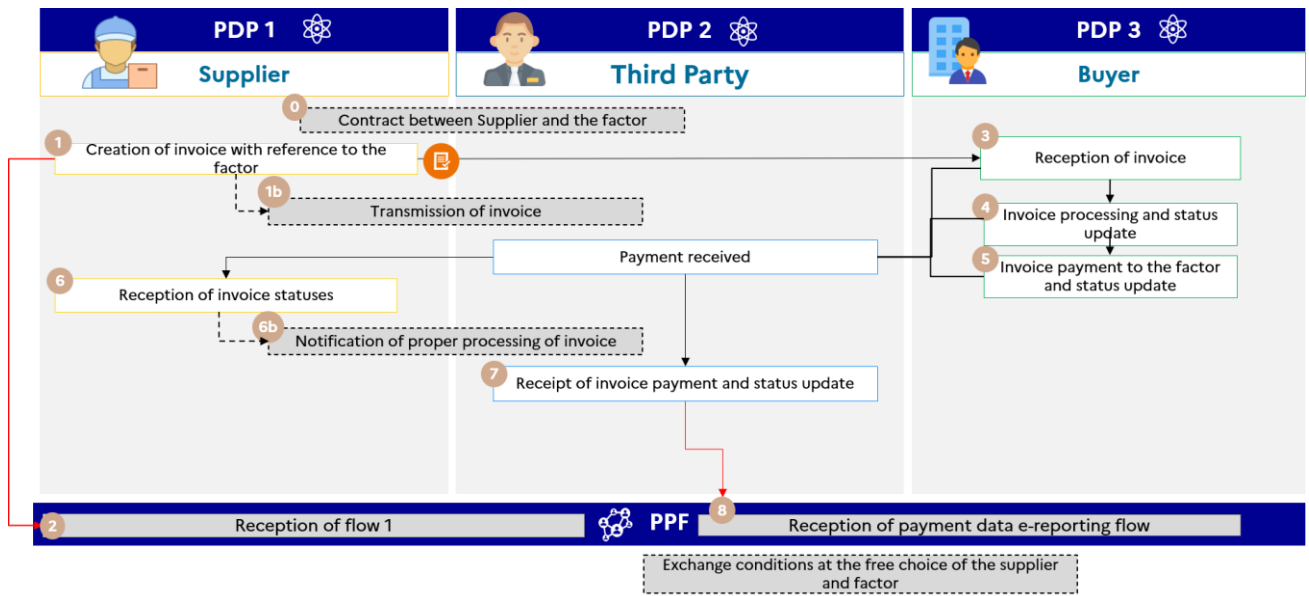


Figure 16: Invoice payable to a third party known at the time of invoicing (Option 2)

The steps in case no. 8-2 are:

Step	Step name	Party responsible	Description
1	Creation of invoice with reference to the factor	Supplier	The factor is known at the time of creating the invoice. In EDI, use of block BG-10 "Payee" to identify the factor and block BG-17 "TRANSFER OF FUNDS" for the details needed to pay the factor in the case of the transfer in question. The invoice type in BT-3 must be set to 393 (Factoring invoice). A flow 1 is sent by the supplier's PDP1 to the PPF in parallel with flow 2
2	Reception of flow 1	PPF	The buyer's PDP 3 makes the invoice available to the buyer. The buyer processes the invoice in accordance with the life-cycle procedures up to "payment sent" status. A life-cycle flow is sent to the supplier's PDP.
3	Reception of invoice	Buyer	
4	Invoice processing and status updated before "Payment sent"	Buyer	
5	Invoice payment to the factor and transmission of the status	Buyer	The life-cycle flow sent by the buyer's PDP 3 is received by the supplier's PDP 1.
6	Reception of invoice status	Supplier	
7	Receipt of invoice payment	Third Party	The third-party factor records receipt of payment of the invoice.
8	Reception of payment data e-reporting flow	Third Party	The third-party factor's PDP 2 transmits the payment e-reporting flow to the PPF. <u>!:</u> in legal terms, the obligation to transmit the payment data lies with the supplier.

The services offered by the PPF are:

- If the buyer and the third party are connected to the PPF, the third party will be able to access and modify the invoice and its life cycle
- If the supplier and the third party are connected to the PPF, the third party will be able to access and modify the invoice and its life cycle
- Parties connected to the PPF will be notified if the invoice status changes

2.13.2.7.3 Case no. 9: Invoice payable to a third party known at the time of invoicing, who also manages ordering / reception, or even invoicing (Distributor / Reseller)

This case is dealt with in the same way as case no. 8. The various roles (ordering, reception, invoicing) can be added to the invoice flow (flow 2) as needed. They do not affect the data to be sent to the tax authority (flow 1). It is up to the registered private platforms to ensure that a party issuing an invoice on behalf of another company has the necessary billing mandate (there is no management of authorisations and billing mandates in the directory).

Reference can be made to the scheme for case no. 8 "Invoice payable to a Third Party known at the time of invoicing (factoring, cash pooling)".

2.13.2.7.4 Case no. 10: Invoice payable to a third party unknown at the time of invoicing (subrogation by a factor not known at the time of invoicing)

The invoice is payable to a third party, not known to the PPF at the time of invoicing (factor unknown). A contract must be drawn up between the supplier and the third party before it can be reported to the buyer. Receipt of invoice payment is carried out by the third party. The supplier is responsible for updating the receipt of payment status and forwarding the payment data to the PPF.

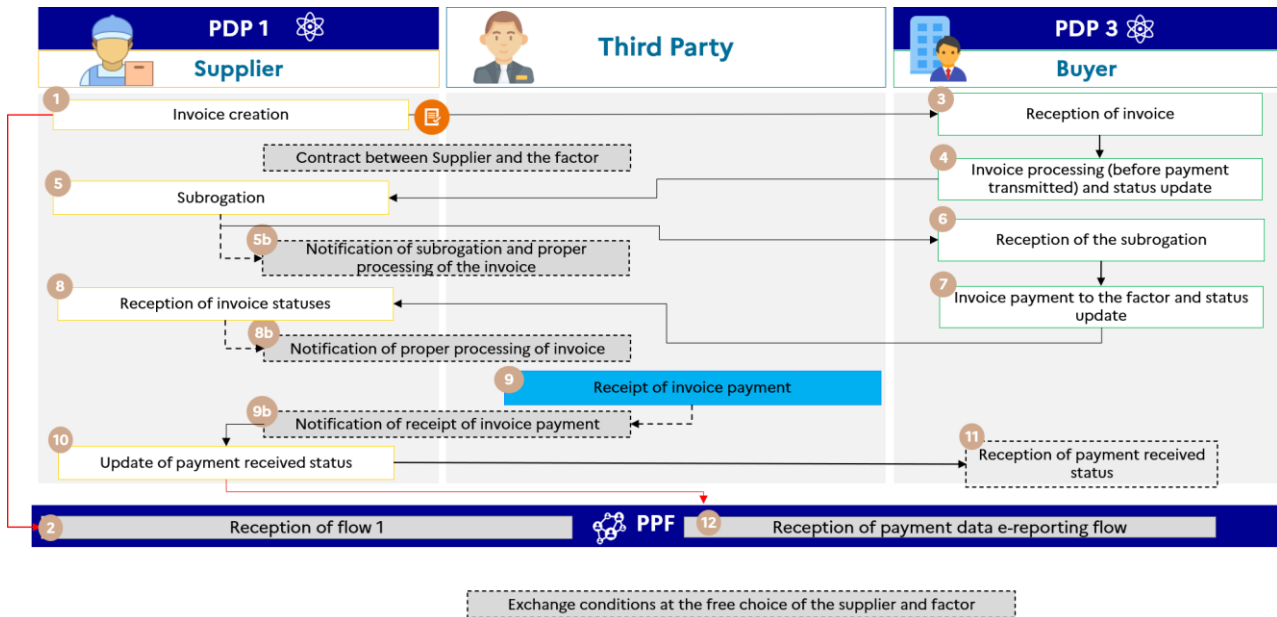


Figure 17: Invoice payable to a third party unknown at the time of invoicing

The specifics of the associated life cycle or process are:

- Transmission of flow 1 by the supplier
- For the transmission of the payment data e-reporting flow, two options are possible (depending on the commercial agreements between the supplier and the factor):
 - Option 1: the **supplier** transmits the e-reporting flow of payment data
 - Option 2: the **third party factor** transmits the e-reporting flow of payment data

The services offered by the PPF are:

- If the buyer and the third party are connected to the PPF, the third party will be able to access and modify the invoice and its life cycle;
- If the supplier and the third party are connected to the PPF, the third party will be able to access and modify the invoice and its life cycle;
- Parties connected to the PPF will be notified by e-mail if the invoice status changes.

The steps in case no. 10 are:

Step	Step name	Party responsible	Description
1	Creation of invoice with reference to the factor	Supplier	The factor is unknown at the time of creating the invoice. A flow 1 is sent by the supplier's PDP 1 to the PPF in parallel.
2	Reception of flow 1	PPF	
3	Reception of invoice	Buyer	The buyer's PDP makes the invoice available to the buyer. The buyer processes the invoice in accordance with the life-cycle procedures before the "payment sent" status.
4	Invoice processing and status updated before "Payment sent"		
5	Subrogation	Supplier	The procedures for dealing with subrogation may be life cycle-driven. They will be detailed in a later version of Annex 2 relating to this flow.
5b	Notification of subrogation and proper processing of the invoice	Supplier	
6	Reception of the subrogation	Buyer	Once the buyer has paid the third party, the third party records receipt of payment. Notification of this action depends on the platforms' commercial offer.
7	Invoice payment to the factor and transmission of the status	Buyer	
8	Receipt of invoice payment	Third Party	The third party updates the receipt status of the invoice through its PDP.
8b	Notification of proper processing of invoice	Supplier	
9	Update of "payment received" status	Supplier	The supplier updates the status to "payment received" on behalf of the third-party factor through its PDP. The supplier's PDP 1 accordingly sends the payment e-reporting flow to the PPF. Updating the "payment received" status may be performed by the factor if the supplier so wishes.
9b	Notification of settlement of invoice	Supplier	
10	Reception of payment data e-reporting flow	PPF	PDP 1 (supplier) can send a life-cycle flow to PDP 3 (buyer) if its commercial offer allows it.
11	Reception of "payment received" status	Buyer	

2.13.2.8 Case no. 11: Invoice with "addressed to" (INVOICEE) other than the buyer (BUYER)

This management case covers the business case of a third party (e.g. the head office of a company) that places an order on behalf of an establishment, and the latter receives the goods. The invoice is issued to the name of the buyer but addressed to the third party.

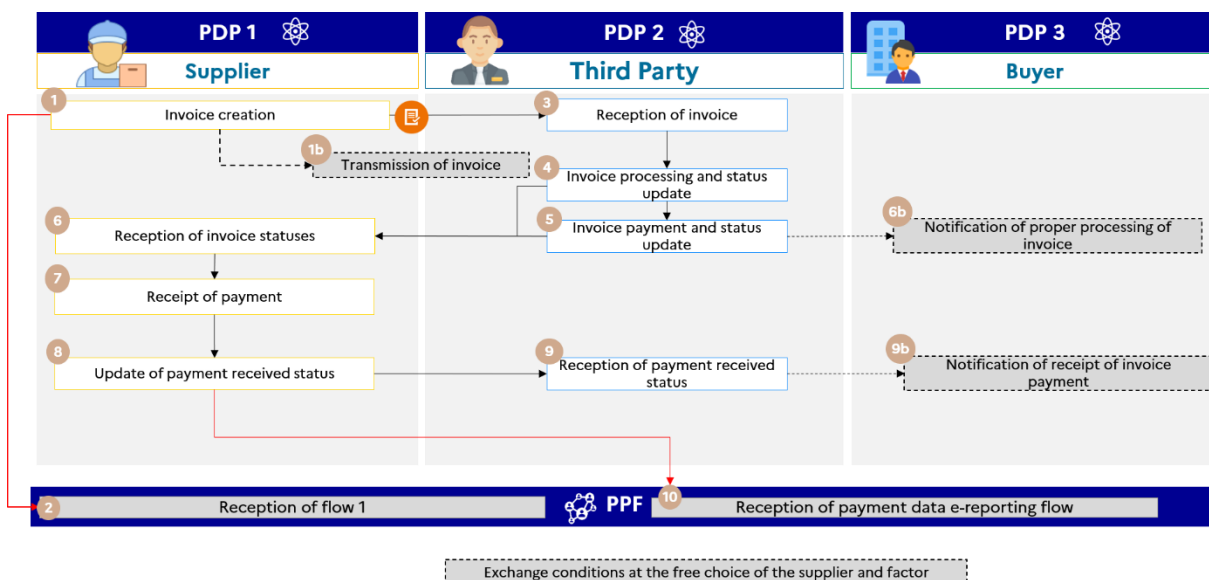


Figure 18: Invoice with "addressed to" (INVOICEE) other than the buyer (BUYER)

The data specifics and associated management rules are:

- The buyer (the establishment) must be entered in the buyer's block (BG-7)

- The invoiced entity must be entered in a new “ADDRESSED TO” INVOICEE block (requires an extension of the standard)
- The invoice will be sent to the INVOICEE. Below are the ways to access/update the invoice:
 - The buyer will be able to access and update the invoice on the PPF, if the supplier or “invoicee” (the company head office in our example) are connected to the PPF (Circuit A, B1)
 - If the “invoicee” is connected to the PPF and the supplier/buyer to a separate PDP (circuit C), the buyer will not have access to the invoice. However, the buyer can download it via its PDP using the APIs available on the PPF.

The specifics of the life cycle or process are:

- Transmission of flow 1 and e-reporting of the payment data by the supplier

The services offered by the PPF are:

- If the third party and the buyer are connected to the PPF, the PPF will have read-access to the invoice and its life cycle
- If the supplier and the buyer are connected to the PPF, the PPF will have read-access to the invoice and its life cycle
- Parties connected to the PPF will be notified if the invoice status changes

The steps in case no. 11 are:

Step	Step name	Party responsible	Description
1	Invoice creation	Supplier	The invoice is generated by the supplier and is transmitted by its PDP to the platform of the third party named in the INVOICEE block. A flow 1 is sent by the supplier’s PDP to the PPF in parallel.
2	Reception of flow 1	PPF	
3	Reception of invoice	Third Party	
4	Invoice processing and status updated before “Payment sent”		
5	Invoice payment to the factor and transmission of the status		
6	Reception of invoice statuses	Supplier	The supplier’s PDP 1 makes the invoice status available to the supplier.
6b	Notification of proper processing of invoice	Buyer	The buyer receives notification of proper processing and payment of the invoice.
7	Receipt of invoice payment	Supplier	Once the buyer has paid the third party, the third party records receipt of payment. Notification of this action depends on the platforms’ commercial offer.
8	Update of “payment received” status		Once paid, the supplier updates the status to “payment received” on behalf of the third party through its PDP.
9	Reception of “payment received” status	Third Party	The third party’s PDP 2 makes the “payment received” status available to the third party.
9b	Notification of settlement of invoice	Buyer	The buyer receives notification of receipt of invoice payment
10	Reception of payment data e-reporting flow	PPF	The supplier’s PDP 1 accordingly sends the payment e-reporting flow to the PPF.

2.13.2.9 Case 12: Transparent intermediary as invoice manager for the buyer principal

Outline

For VAT purposes, the transparent intermediary acts as a broker between two persons in the negotiation of contracts and the financial solicitation of suppliers or clients.

From the VAT perspective, the transparent intermediary is considered to be acting on behalf of and in the name of another person.

He or she appears as the representative of the principal in its relations with co-contracting third parties (BOI-TVA-CHAMP-10-10-40-40, § 20).

In practice, the principal may be the supplier or the client.

The invoicing scheme for transparent intermediaries requires at least two invoices:

- **An invoice created by the intermediary regarding the provision of its service (PS)**

The intervention operations for this type of intermediary are considered as supplies of services, regardless of the service to which the intervention is subject (BOI-TVA-CHAMP-10-10-40-40, §40). Therefore, intervention services follow their own VAT regime and must be invoiced.

- **An invoice created by the supplier/provider and made in the name of the customer.**

As a matter of principle, the supplier makes the main invoice in the name of the recipient of the goods or services.

As soon as the main invoice and the invoice for mediation services are issued between two taxable entities established in France, they enter the domain of electronic invoicing and pass between the supplier's/provider's platform and the recipient's platform:

- The main invoice is sent directly from the issuer to the recipient,
- The invoicing data are transmitted via the platform of the invoice issuer.

If the transparent intermediary also acts as the invoice manager of the buyer principal, i.e. in reception of invoices on behalf of the customer, so that the intermediary receives invoices directly on its behalf, the "INVOICEE" (addressed to) block will allow, as applicable, a third party other than the buyer client to be indicated on the invoice. If the principal is on the PPF, it will have access to the invoice (except for EDI access).

In this case, if an invoicing report or summary invoice is sent to the buyer via an intermediary, these documents will be excluded from the domain of electronic invoicing.

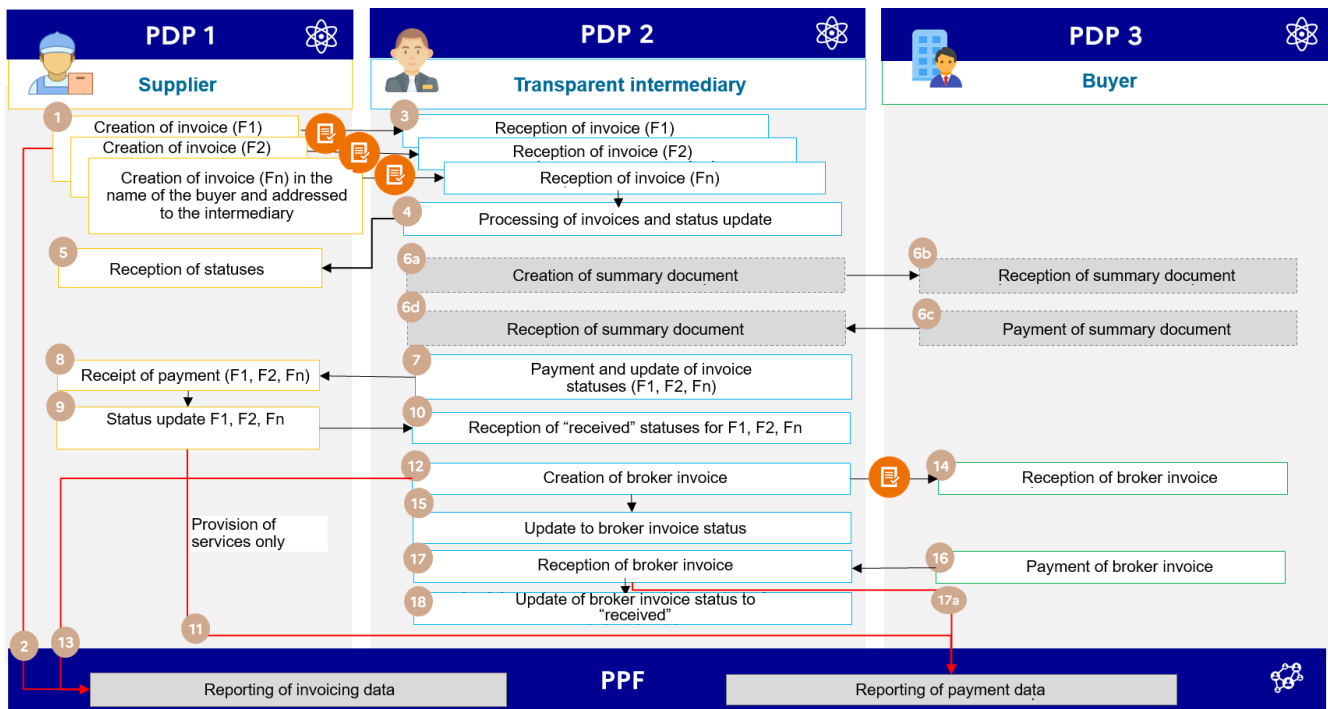


Figure 19: Transparent intermediary

2.13.2.10 Case of subcontracting (B2B/B2G)

2.13.2.10.1. Overview of procedures for subcontracting

In the case of subcontracting, two separate invoices must be processed in electronic invoicing:

1. The subcontractor sends an invoice (F1) to the principal (supplier). If the transaction is eligible for reverse charge VAT, the subcontractor's invoice must include the remark "reverse charge VAT by the customer"; otherwise it mentions the amount of VAT due on its service.
2. The principal/account holder sends the buyer an invoice (F2) for the total amount of the services and/or goods. Invoice F2 shows the VAT due on the total amount excluding VAT (contract holder's service + subcontractor's service).

No special procedures are required for the processing of these invoices; they are treated as standard invoices.

However, special payment terms may apply:

These are sanctioned under the Public Procurement Code (Article L.2193-10) and Act 75-1334 of 31 December 1975 (Title II) on direct payment in respect of subcontracting. The aforementioned legislation applies to public contracts and to contracts awarded by public enterprises which are not buyers subject to the Public Procurement Code. Where the subcontractor of a contract holder is entitled to direct payment, it may be paid directly by the public entity for the part of the contract it carries out. Validation by the contract holder is nevertheless necessary.

In other subcontracting agreements, especially in the context of private contracts, the buyer may pay the subcontractor directly by assignment of the rights of payment of the contractor, as provided for in Article 14 of the aforementioned Act.

In the case of direct payment of the subcontractor in public procurement contracts, a special invoicing framework for public procurement applies: framework S3.

In the case of assigned rights of payment in other cases of subcontracting, special invoicing framework is not indicated. However, the "EXT-FR-FE-BG-02 - PAYER OF THE INVOICE" block may be used and completed in invoice F1 (between the subcontractor and the principal) to indicate payment by the buyer (final customer - contracting authority) of F2 (see case 3 of the external specifications).

2.13.2.10.2 Cases 13 and 14: [only for B2G] Invoice payable by a third party (case of subcontracting with direct payment)

Management case no. 13 covers the business case of a subcontractor who, in the context of a contract, sends an invoice to the supplier but with direct payment from the buyer.

Management case no. 14 covers the business case of a main supplier who, following an invoice issued in case no. 13, sends an invoice to the buyer for the total amount of the service and indicating the amount already paid to the subcontractor.

Business cases nos. 13 and 14 described below are applicable to B2G.

In the case of transmission of the invoice from the subcontractor to the supplier with direct payment by the buyer (F1), the specific data and management rules associated with it are:

- BG-4: subcontractor
- BG-7: supplier
- EXT-FR-FE-BG-02 (INVOICE PAYER): Buyer (new block addressed by an extension to EN16931)
- Total invoice amount (without VAT in the case of reverse charge) (BT-112): Amount of the subcontractor's service
- BT-23: S3
- Note subject code (BT-21) is "AIV"
- Invoice note (BT-22) is "reverse charge by customer"

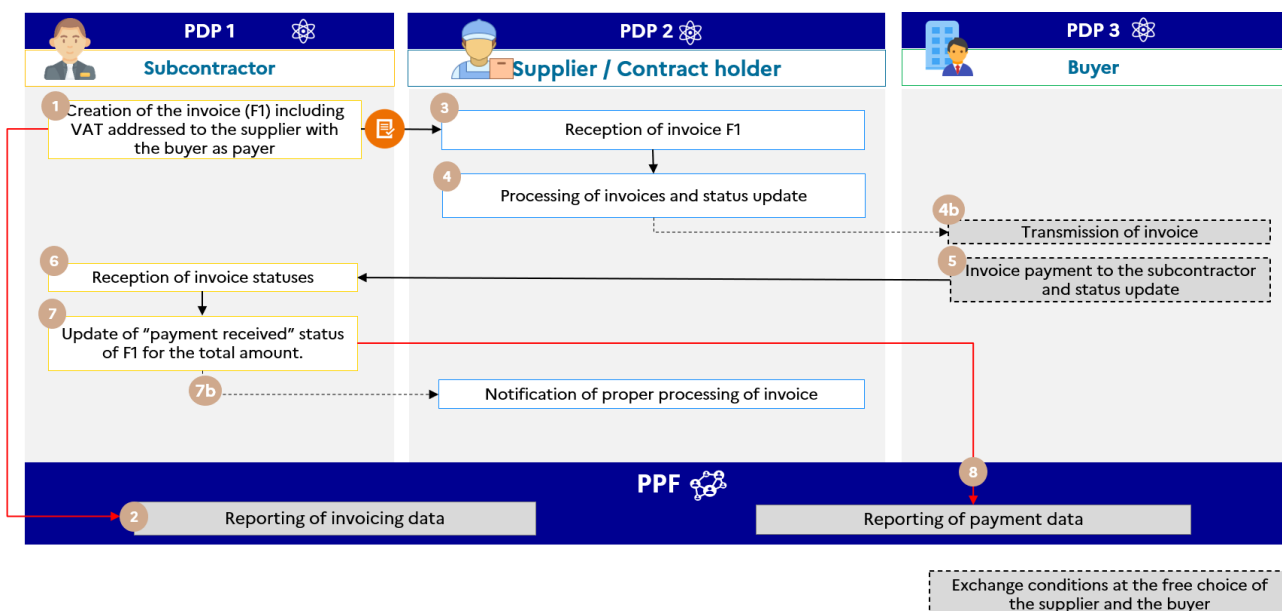


Figure 20: Invoice (F1) to be paid by a third party (case of subcontracting with direct payment)

Special feature of step 7:

- In case of reverse charge, the payment data is not transmitted by the subcontractor but by the supplier on payment of the invoice (F2) described below.
- If there is no reverse charge, invoice (F1) includes VAT. In this case, the subcontractor must transmit the payment data.

In the case of transmission of the invoice (F2) from the principal (supplier) to the contracting authority (buyer), the specifics of the associated data and management rules are:

- BG-4: Supplier (principal)
- BG-7: buyer (contracting authority)
- Total invoice amount, including VAT (BT-112): Total amount of the service (the subcontractor's + the contract holder's)
- Amount paid (BT-113): Amount payable directly to the subcontractor
- Amount payable (BT-115): Total amount of the service including VAT, less the amount already invoiced by the subcontractor

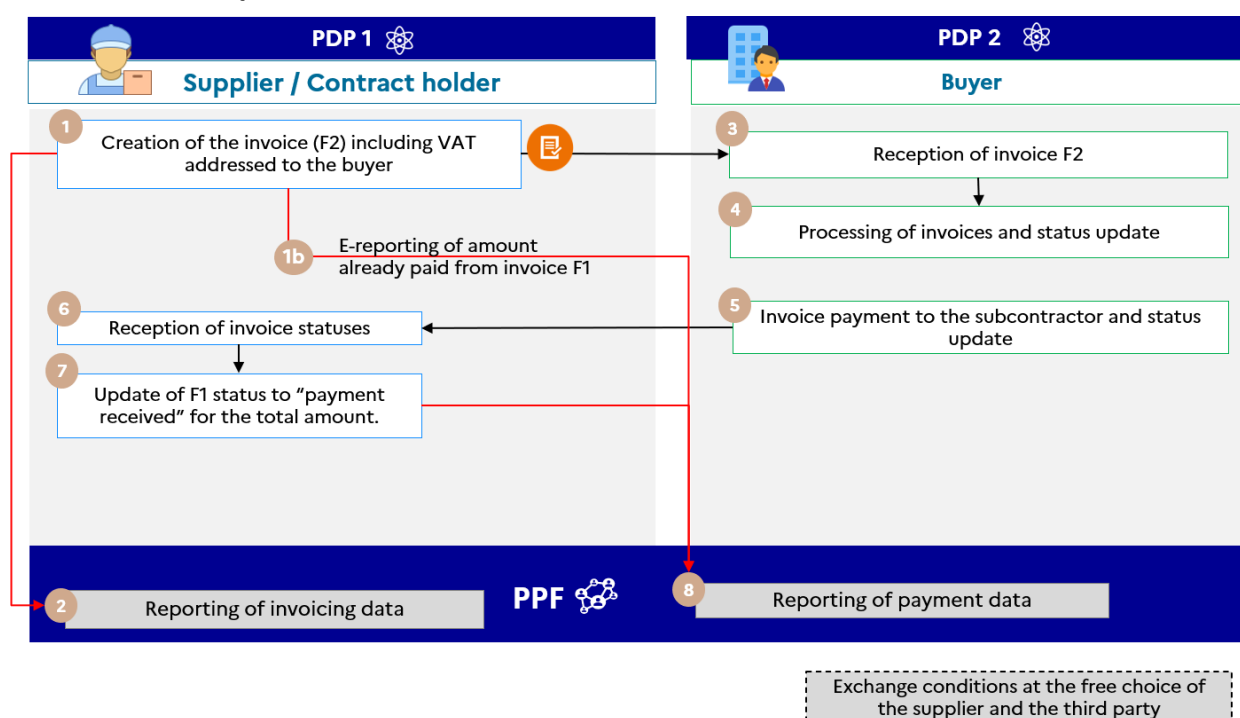


Figure 21: Invoice (F2) to be paid by a third party (subcontracting with direct payment)

Case nos. 13 and 14 are illustrated by the following example:

The buyer places an order for an amount of €1,250 excluding VAT / €1,500 including VAT
The subcontractor's share is €400 excluding VAT.

1. The subcontractor sends an invoice for €400 excluding VAT, specifying the buyer as the payer of the invoice and with the mention "reverse charge by VAT customer"
2. The buyer makes payment to the subcontractor
3. The supplier sends an invoice (F2) to the buyer with the following details:
 - Total invoice amount, including VAT (BT-112): €1,500 including VAT
 - Amount paid (BT-113): (amount payable to the subcontractor) €400
 - Amount payable (BT-115): €1100
 - Total VAT amount (BT-110): €250
4. The buyer makes payment of the balance of the invoice
5. The supplier transmits e-reporting for receipt of the payment of €1,500 (i.e. the total sum).

2.13.2.11 Case no. 15: Sales invoice following an order / payment from a third party on behalf of the BUYER (media purchase, consultancy fees)

Management case no. 15 covers the business case of an order by a third party on behalf of the buyer and the transmission of a sales invoice from the third party to the buyer with identification of the third party.

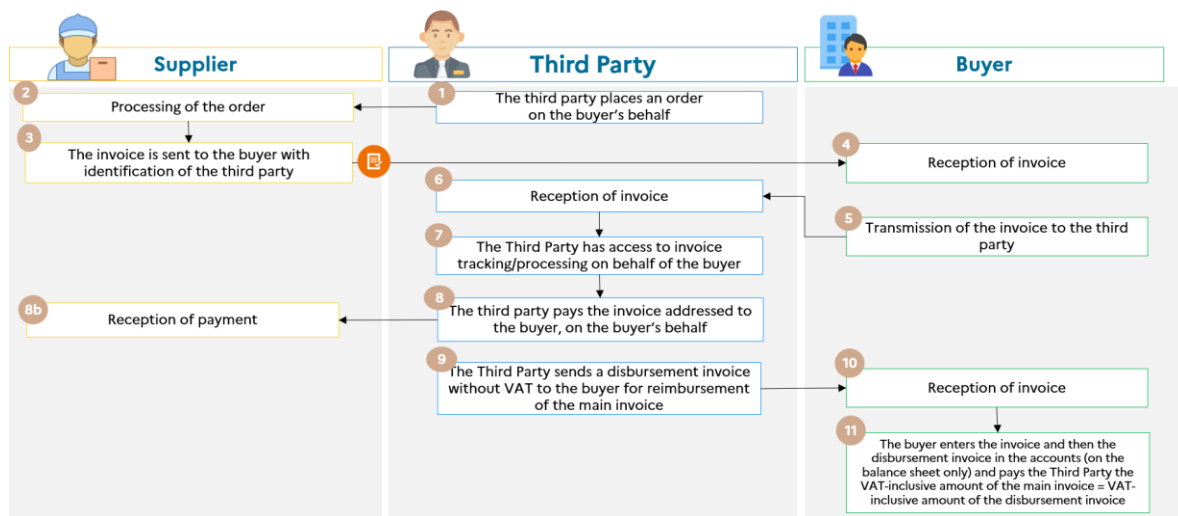


Figure 22: business process for a sales invoice that gives rise to a disbursement invoice

The supplier's PDP1 transmits a flow 2 to the buyer's PDP. Given that it is the third party that pays the invoice, the specifics of the data and associated management rules are:

- BG-4: Supplier
- BG-7: Buyer
- EXT-FR-FE-BG-02 (INVOICE PAYER): Third parties (new block under extension to the standard)

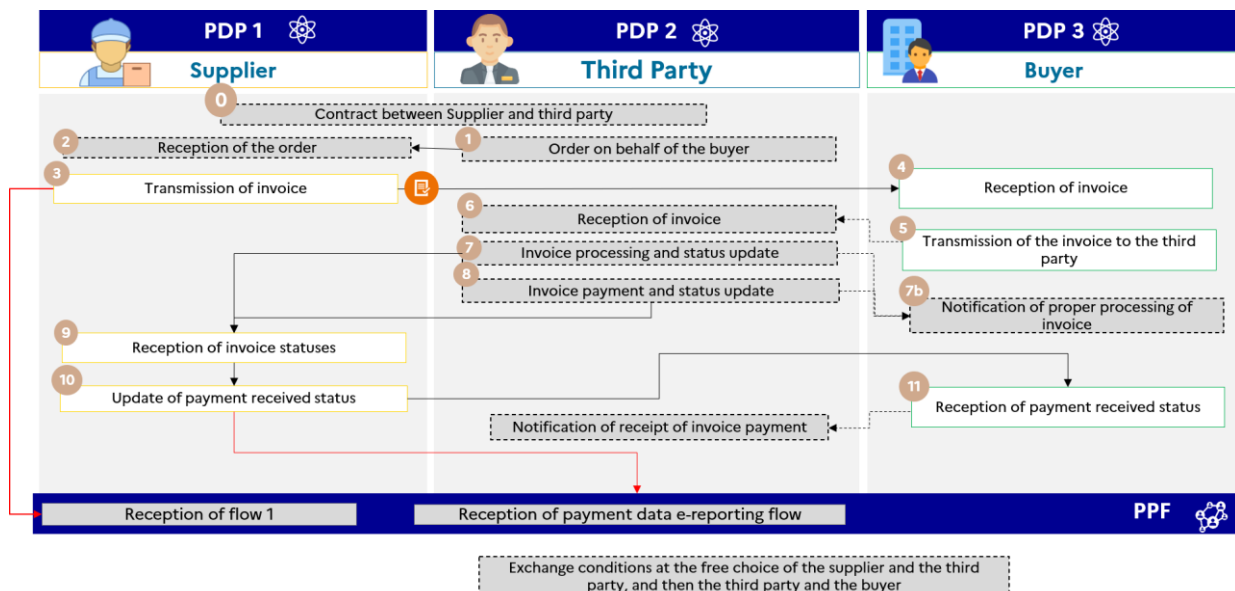


Figure 23: Sales invoice following an order / payment from a third party on behalf of the BUYER (media purchase, consultancy fees)

The specifics of the life cycle or process are:

- Transmission of flow 1 and e-reporting of the payment data by the third party

The services offered by the PPF are:

- Parties connected to the PPF will be notified if the invoice status changes

The steps in case no. 15 are:

Step	Step name	Party responsible	Description
1	Order on behalf of the buyer	Third Party	The third party sends an order to the supplier on behalf of the buyer
2	Reception of the order	Supplier	The supplier receives the order
3	Transmission of invoice	Supplier	The supplier's PDP1 transmits a flow 2 to the buyer's PDP 3 in parallel to the PPF (flow 1) for transmission of the invoice data. Given that it is the third party that pays the invoice, the invoice specifies the following parties: - BG-4: Supplier - BG-7: Buyer - EXT-FR-FE-BG-02 (PAYER OF INVOICE): Third parties (new block under extension to the standard)
4	Reception of invoice	Buyer	The buyer's PDP 3 makes the invoice available
5	Transmission of the invoice to the third party	Buyer	The buyer's PDP 3 forwards the invoice to the third party's PDP 2
6	Reception of invoice	Third Party	The third party's PDP 2 makes the invoice available to it.
7	Invoice processing and status update	Third Party	The third party processes the invoice in accordance with the life-cycle procedures up to "payment sent" status.
8	Invoice payment and status update	Third Party	The third party pays the invoice and updates the status to "payment sent"
9	Reception of invoice status	Supplier	The supplier receives the status of the invoice and records receipt by changing the status to "payment received"
10	Update of "payment received" status		The supplier PDP transmits the payment data to the PPF and at the same time transmits a life cycle of the receipt to the buyer.
11	Reception of "payment received" status	Buyer	The buyer's PDP receives the "payment received" invoice status. The buyer can send a life-cycle flow to inform the third party of receipt of invoice payment by the supplier, if its commercial offer allows it.

2.13.2.12 Case no. 16: Disbursement invoice for reimbursement of the sales invoice paid by the third party

The disbursement invoice is a conventional invoice with the amount including VAT equal to that of the main invoice (Case no. 15) but without VAT.

- The ground for VAT exemption must be "VATEX-EU-79-C"
- A VAT amount is equal to 0

The specifics of the life cycle or process are:

- Transmission of flow 1 and e-reporting of the payment data by the third party

The services offered by the PPF are:

- Parties connected to the PPF will be notified if the invoice status changes

2.13.2.13 Case no. 17a: Invoice payable to a third party, payment intermediary (e.g. on Marketplace)

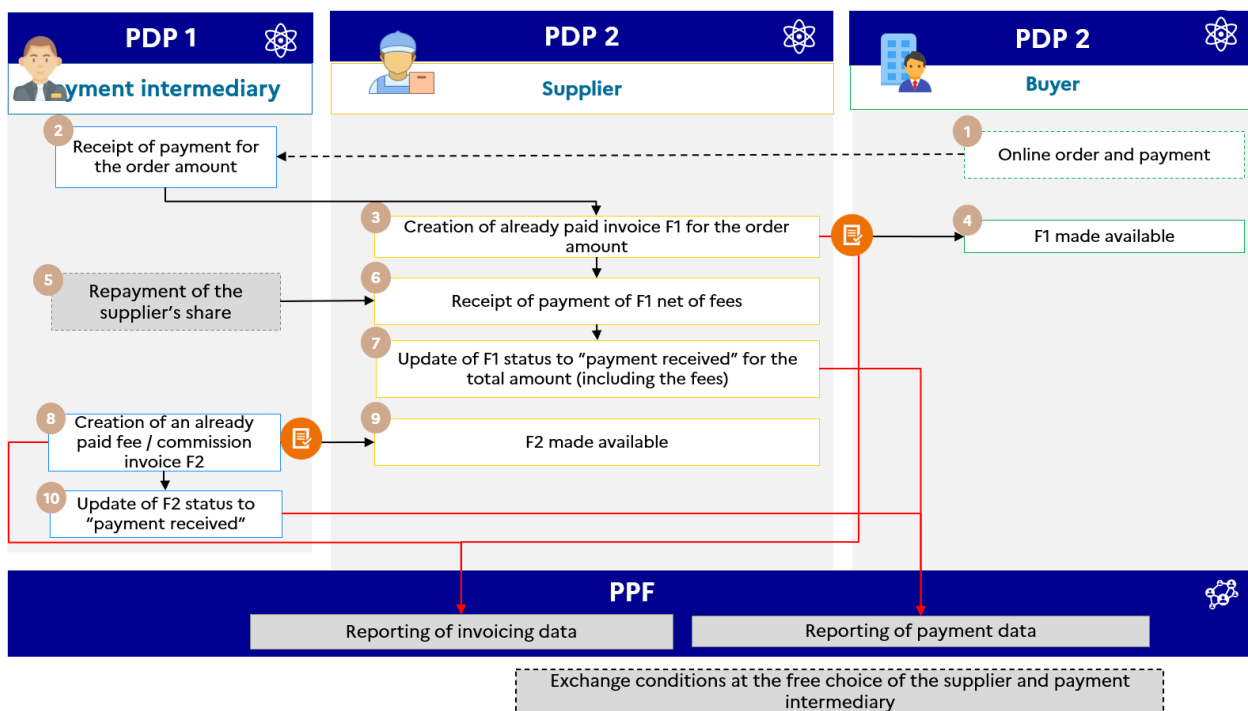


Figure 24: Invoice payable to a third party, payment intermediary

Legend:

- F1: The "already paid" invoice issued by the supplier
- F2: The "already paid" expenses invoice issued by the payment intermediary

The data specifics and associated management rules are:

- Invoicing framework "Submission of an invoice already paid"
- Due date is identical to payment date
- Amount paid (BT-113) is equal to the total invoice amount
- Amount payable (BT-115) is equal to 0
- In sub-case no. 2, the third party that has already paid the invoice will have to be entered in a new "INVOICE PAYER" block which is being developed under an extension to standard EN16931

The specifics of the life cycle or process are:

- Transmission of flow 1 (F1) and e-reporting of payment by the supplier
- Transmission of flow 1 (F2) and e-reporting of payment by the payment intermediary

The steps in case no. 17a are:

Step	Step name	Party responsible	Description
1	Online order and payment	Buyer	The buyer places an order on the Internet and makes the payment.
2	Receipt of payment for the order amount	Payment intermediary	The intermediary receives payment of the full amount of the order placed by the buyer
3	Creation of already paid invoice F1 for the order amount	Supplier	The supplier's PDP 2 transmits invoice F1 (flow 2) to the taxable professional buyer's PDP 3 which makes it available to the buyer. In parallel, it forwards the invoicing data to the PPF.
4	F1 made available	Buyer	
5	Repayment of the supplier's share	Payment intermediary	The intermediary's PDP 1 transmits the amount (share) to the supplier's PDP 2.
6	Receipt of payment of F1 net of fees	Supplier	When the supplier is paid through the payment intermediary, it updates the "payment received" status of F1 for the total amount. Step 7 applies only to supply of services, excluding the option to pay VAT on debits.
7	Update of "payment received" status of F1 for the total amount.	Supplier	
8	Creation of an already paid fee / commission invoice F2	Payment intermediary	The intermediary's PDP 1 transmits the already paid fee / commission invoice (F2 – Flow 2) to the supplier and it is made available to the supplier by its PDP. In parallel, the intermediary's PDP forwards the invoicing data to the PPF.
9	F2 made available	Supplier	
10	Update of the "payment received" status of F2	Payment intermediary	The PDP 1 of the payment intermediary transmits the payment data of the commission/intermediation invoice to the PPF. Step 10 applies only to supply of services, excluding the option to pay VAT on debits.

2.13.2.14 Case no. 17b: Invoice payable to a third party, payment intermediary and billing mandate

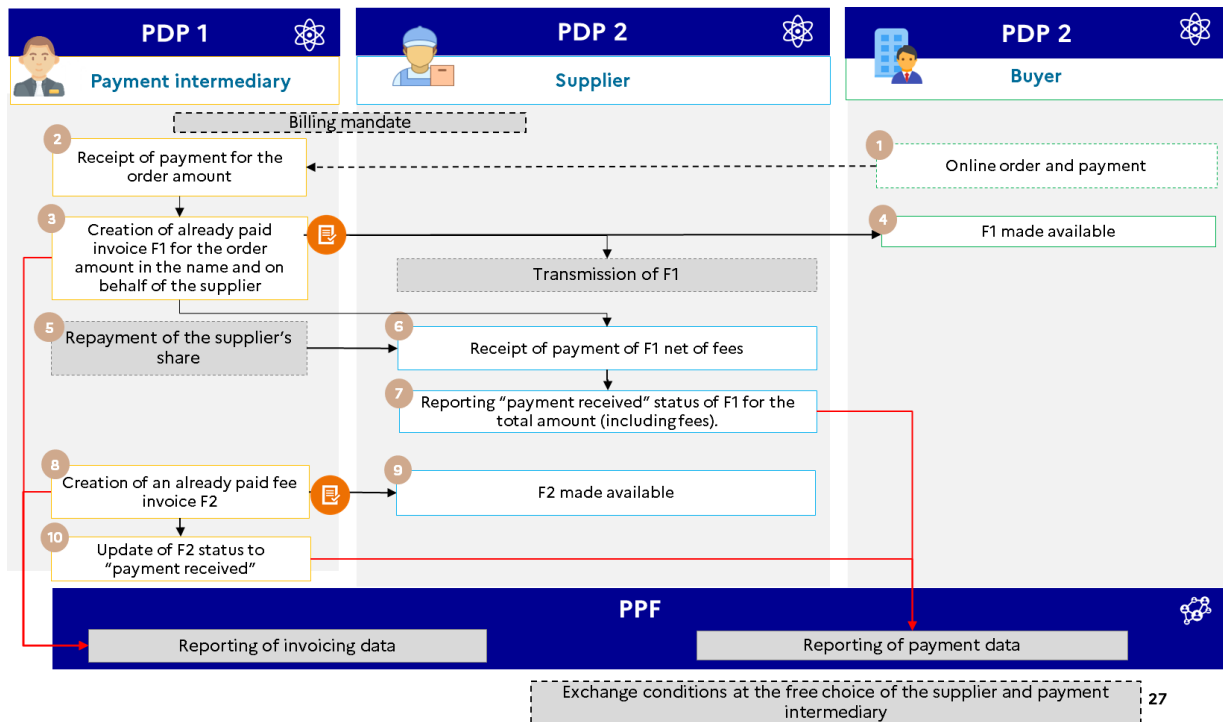


Figure 25: Invoice payable to a third party, payment intermediary and billing mandate

The data specifics and associated management rules are:

- Invoicing framework "Submission of an invoice already paid"
- Due date is identical to payment date
- Amount paid (BT-113) is equal to the total invoice amount
- Amount payable (BT-115) is equal to 0

The specifics of the life cycle or process are:

- Transmission of flow 1 (F1) and e-reporting of payment by the supplier
- Transmission of flow 1 (F2) and e-reporting of payment by the payment intermediary

The steps in case no. 17b are:

Step	Step name	Party responsible	Description
0	Signature of a billing mandate	Supplier Payment intermediary	The supplier and the payment intermediary sign a billing mandate by which the intermediary can submit invoices on behalf of the supplier.
1	Online order and payment	Buyer	The buyer places an order on the Internet and makes the payment.
2	Receipt of payment for the order amount	Payment intermediary	The intermediary receives payment of the full amount of the order placed by the buyer
3	Creation of already paid invoice F1 for the order amount in the name and on behalf of the supplier	Payment intermediary	The intermediary's PDP 1 transmits the invoice (flow 2) to the buyer's PDP 3 which makes it available to the buyer and to the supplier's PDP 2 (if its commercial offer allows it). In parallel, it forwards the invoicing data to the PPF.
4	F1 made available	Buyer	
5	Repayment of the supplier's share	Payment intermediary	The intermediary's PDP 1 transmits the amount (share) to the supplier's PDP 2.
6	Receipt of payment of F1 net of fees	Supplier	The supplier receives payment of the amount (equal to the total amount of the order – the intermediary's commission). The supplier's PDP 2 forwards the payment data to the PPF.
7	Reporting "payment received" status of F1 for the total amount (including fees).	Supplier	Step 7 applies only to supply of services, excluding the option to pay VAT on debits.

8	Creation of an already paid fee / commission invoice F2	Payment intermediary	The intermediary's PDP 1 transmits the already paid fee / commission invoice (F2 – Flow 2) to the supplier and it is made available to the supplier by its PDP. In parallel, the intermediary's PDP 1 forwards the invoicing data to the PPF.
9	F2 made available	Supplier	
10	Update of the "payment received" status of F2	Payment intermediary	The payment intermediary's PDP 1 forwards the payment data to the PPF. Step 10 applies only to supply of services, excluding the option to pay VAT on debits.

2.13.2.15 Case no. 18: Debit note management

Definition and principle:

A debit note is not an invoice. A debit note is a document issued by a seller to the buyer, showing an amount owed by the buyer to the seller. In principle, if accepted by the customer, this debit note has already given rise to an invoice, or will do so in the future.

Under this definition, **the debit note does not fall within the scope of electronic invoicing and does not have to be forwarded to the tax authority.** An invoice for this transaction should have been submitted.

This case does not apply to debit notes that are treated as invoices, provided that they are subject to VAT and include all the mandatory information (e.g. re-invoicing to a joint venture) enabling them to be processed.

If the debit note is issued by the buyer and refers to a debt owed by the seller to the buyer, then the seller should issue a credit note.

In practice, a debit note can also be issued by the buyer. Similarly, the debit note should be translated into a credit note issued by the buyer (self-billing credit note) if the buyer holds a billing mandate.

In these cases, the platform will provide for the transfer of credit notes:

- A credit note issued by the supplier,
- A credit note self-billed by the buyer.

2.13.2.16 Case no. 19a: Invoice issued with billing mandate

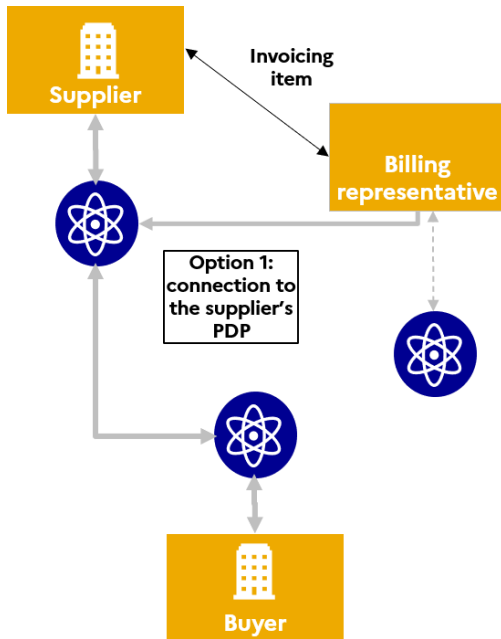
The billing representative carries out the invoicing in place of the supplier: it is responsible for the creation of the invoice and its transmission to the buyer; the supplier receives payment of the invoice and is responsible for updating its status to "payment received" in the case of services provided. The invoicing data is reported by the billing representative and the payment data is reported, as applicable, by the supplier.

There are two (non-exclusive) options in this case: the use of the same platform by the supplier and its representative, or the use of two different platforms.

- **Option 1: delegation/authorization of the supplier's account (same platform)**

The representative connects directly to its customer's platform (the supplier/issuer of the invoice) in its name. The submitter's platform is thus the issuing platform; consequently, in the case of multiple customers, the representative must connect to as many platforms as it has customers for submission of invoices.

In this case, the electronic invoice follows the "conventional" circuit.



Option 1: Delegation/authorisation of the supplier's account

The representative connects directly to its customer's platform (the supplier/issuer of the invoice) in its name → submitter's platform = issuer's platform.

Then, the electronic invoice follows the "conventional" circuit.

Disadvantage: in the case of multiple customers, the representative must connect to as many platforms as it has customers for submission of invoices.

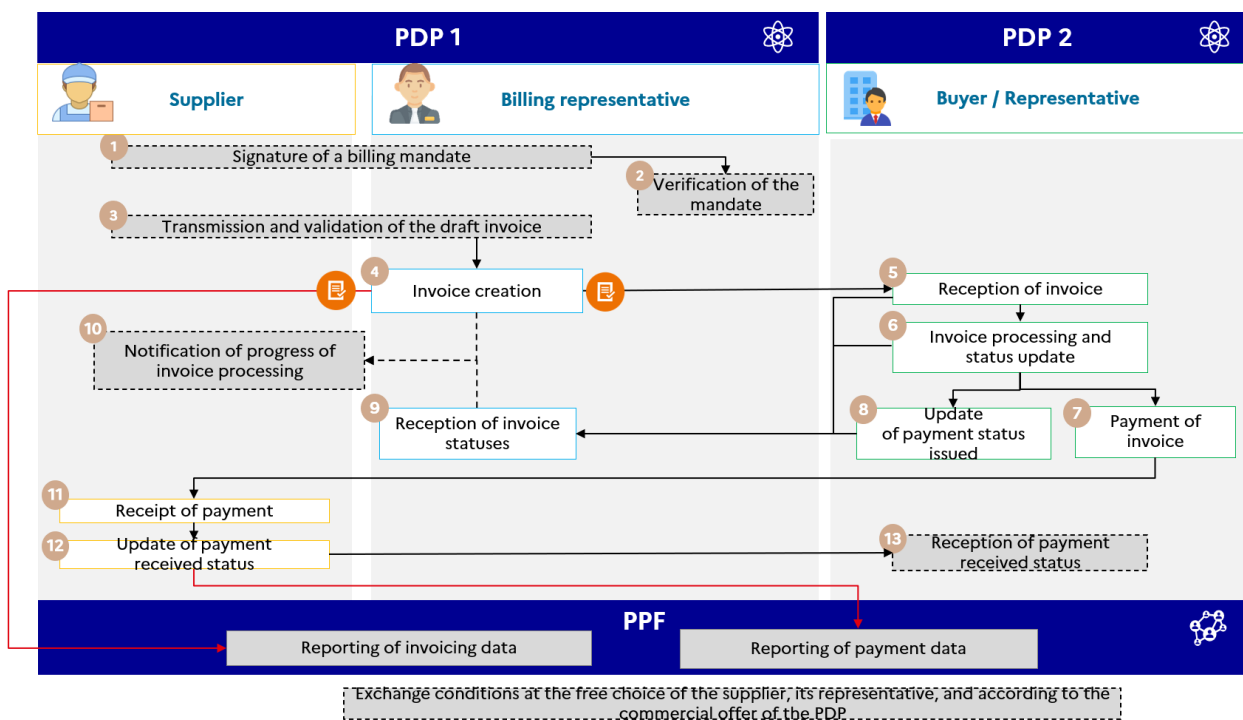


Figure 26: Invoice issued with billing mandate (option 1)

The specifics of the life cycle or process are:

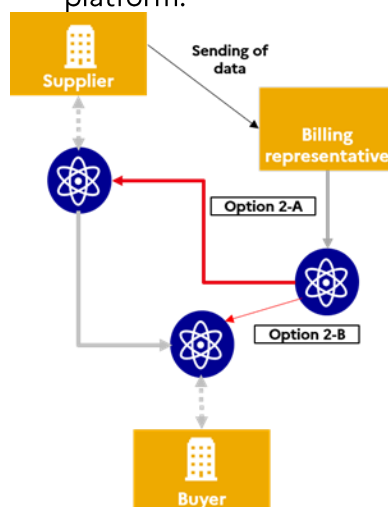
- Transmission of flow 1 by the billing representative
- Transmission of payment e-reporting by the supplier

The steps in case no. 19a - option 1 are:

Step	Step name	Party responsible	Description
1	Signature of a billing mandate	Supplier Billing representative	The supplier and the billing representative sign a billing mandate by which the representative can submit invoices on behalf of the supplier.
2	Transmission and validation of the draft invoice	Supplier Billing representative	
3	Invoice creation	Billing representative	The representative forwards the generated invoice (Flow 2) to its principal's platform (the supplier), PDP1 forwards Flow 2 to the buyer's PDP 2 and in parallel sends Flow 1 to the PPF for transmission of the invoicing data.
4	Reception of invoice	Buyer	The buyer's PDP 2 makes the invoice available to the buyer. The buyer processes the invoice in accordance with the life cycle procedures before recommended "payment sent" status.
5	Invoice processing and status update		
6	Payment of invoice		Once the buyer has paid the supplier of the invoice, the supplier records receipt of payment
7	Optional/recommended update of payment issued statuses		The buyer transmits a life cycle with "payment sent" status to the representative, if status is completed.
8	Reception of invoice statuses	Billing representative	
9	Notification of progress of invoice processing	Billing representative	The representative can send a life-cycle flow to inform the supplier of the progress of the invoice status, if its commercial offer allows it.
10	Receipt of payment	Supplier	The supplier records receipt of the payment
11	Update of "payment received" status	Supplier	In the case of services, the supplier updates the receipt of payment status of the invoice and declares the payment data through the PPF.
12	Reception of "payment received" status	Buyer	The supplier updates the "payment received" status through its PDP. It may transmit this status to the buyer's PDP 2, depending on the service offer. The PDP then sends the payment e-reporting flow to the PPF.

• **Option 2: Submitter and issuer using different platforms**

- **Option 2-A:** The representative's platform transmits the invoices to the supplier's platform, which is then responsible for sending them to its customer.
- **Option 2-B:** The representative's platform transmits the invoices directly to the buyer's platform.



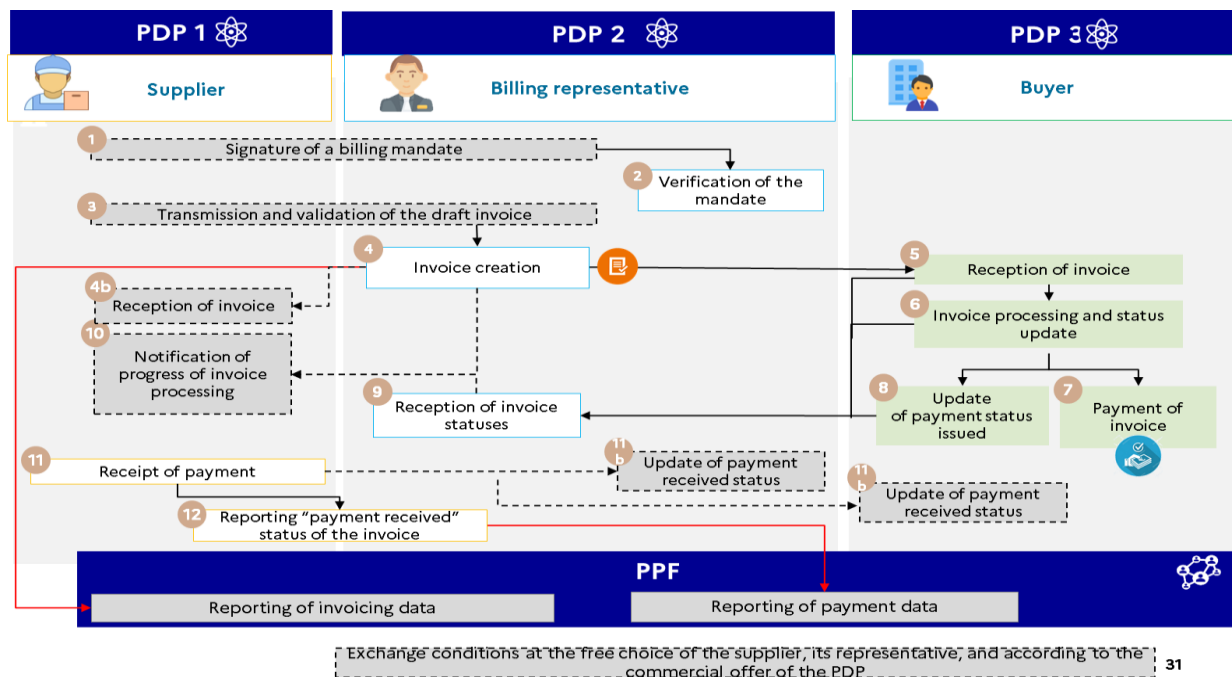


Figure 27: Invoice issued with billing mandate (option 2)

The specifics of the life cycle or process are:

- Transmission of flow 1 by the billing representative
- Transmission of payment e-reporting by the representative or the supplier, according to the terms of the billing mandate

The steps in case no. 19a - option 2 are:

Step	Step name	Party responsible	Description
1	Signature of a billing mandate	Supplier Billing representative	The supplier and the billing representative sign a billing mandate by which the representative can submit invoices on behalf of the supplier.
2	Verification of the mandate		
3	Transmission and validation of the draft invoice		
4	Invoice creation	Billing representative	The representative's platform PDP 2 transmits a flow 2 to the buyer's PDP 3 and in parallel to the PPF (flow 1) to forward the invoicing data.
4 b and 5	Reception of invoice	Supplier Buyer	The supplier receives the invoice
6	Invoice processing and status update	Buyer	The buyer's PDP 3 makes the invoice available to the buyer. The buyer processes the invoice in accordance with the life cycle procedures before recommended "payment sent" status.
7	Payment of invoice	Buyer	Once the buyer has paid the supplier of the invoice, the supplier records receipt of payment.
8	Update of payment status issued	Buyer	The buyer transmits a life cycle with "payment sent" status to the representative, if status is completed.
9	Reception of invoice statuses	Billing representative	
10	Notification of progress of invoice processing	Billing representative	The representative can send a life-cycle flow to inform the supplier of the progress of the invoice status, if its commercial offer allows it.
11	Receipt of payment	Supplier	

11b	Reporting "payment received" status of the invoice	Supplier	In the case of services, the supplier receives payment and updates the status to "payment received" through its PDP. The PDP1 thus sends the "payment received" status to the third party's PDP2 and/or the buyer's PDP 3, depending on its service offer.
12	Reporting "payment received" status of the invoice	Supplier	As part of the service offer or billing mandate, PDP2 will be able to send the e-reporting flow. However, from a legal point of view, the supplier is responsible for returning the e-reporting flow

2.13.2.17 Case no. 19b: Self-billing

The invoice is issued by the buyer's platform.

The data specifics and associated management rules are:

- Invoice type (BT-3) set to "389 - Self-billed invoice"
- Invoice note code (BT-21) to "INV"
- Invoice note (BT-22) to "self billing"
- If the invoice is refused, the credit note must specify:
 - Invoice type (BT-3) set to "261 - Self-billed credit note"
 - Reference to the previous invoice (BT-25)

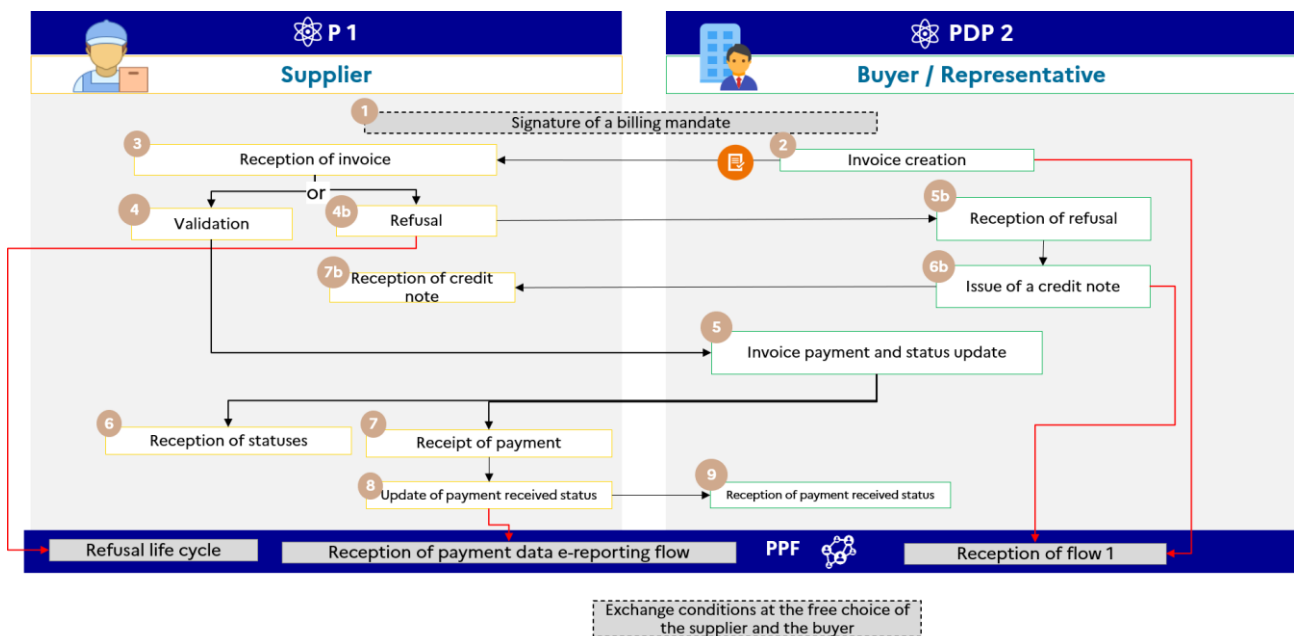


Figure 28: Self-billing

The specifics of the life cycle or process are:

- A billing mandate must be established between the two parties
- The process is "reversed": the invoice will be sent by the customer to the supplier
- Transmission of flow 1 by the buyer.
- Transmission, where appropriate (supply of services), of the e-reporting with payment data by the supplier.

The steps in case no 19b are:

Step	Step name	Party responsible	Description
1	Signature of a billing mandate	Supplier Buyer / representative	The supplier and the buyer/representative sign a billing mandate by which the buyer/representative can submit invoices on behalf of the supplier.
2	Invoice creation	Buyer / representative	The buyer/representative sends Flow 2 to the supplier PDP 1 and at the same time sends Flow 1 to the PPF for the transmission of billing data.
3	Reception of invoice	Supplier	The supplier's PDP 1 receives the invoice. There are two possibilities: 1. Validation of the invoice, which may be tacit 2. Refusal of the invoice / transmission of a life cycle to the buyer's PDP 2
4	Validation	Supplier	The supplier's PDP 1 transmits an invoice validation life cycle to the buyer's PDP 2
4b	Refusal	Supplier	The supplier's PDP 1 transmits a refusal life cycle to the buyer's PDP 2 and to the PPF
5b	Reception of refusal	Buyer / representative	The buyer/representative receives the refusal of the invoice
6b	Issue of a credit note	Buyer / representative	Transmission of a credit note by the buyer's PDP 2 to the supplier's PDP 1 and in parallel to the PPF (flow 1) to forward the invoicing data.
7b	Reception of credit note	Supplier	The supplier's PDP 1 receives the credit note
5	Invoice payment and optional/recommended status update	Buyer / representative	The buyer's PDP 2 makes the payment and in some cases transmits a life cycle with "payment sent" status to the supplier's PDP 1.
6	Reception of statuses	Supplier	
7	Receipt of payment	Supplier	The supplier's PDP 1 receives the payment and forwards (if supply of services) the payment data to the PPF and to the buyer/representative's PDP 2.
8	Update of "payment received" status	Supplier	
9	Reception of "payment received" status	Buyer / representative	

2.13.2.18 Case nos. 20 and 21: Prepayment invoice and final invoice after prepayment

A payment towards a purchase or supply of services implies a firm commitment by both parties and constitutes an advance payment. All taxable entities are required to issue an invoice for prepayments made to them (Article 289-I-1.c of the CGI) before carrying out any of the transactions referred to in a and b of I) of the aforementioned article (except where expressly provided for). VAT is payable on receipt of the advance payment for both the supply of goods and the supply of services.

The buyer pays a first instalment on the amount due for a purchase of goods or services. For example, when a company retains the services of a removal company, it must pay part of the total amount before the move is made. The removals company issues a prepayment invoice, followed by a final invoice (after prepayment and following the move).

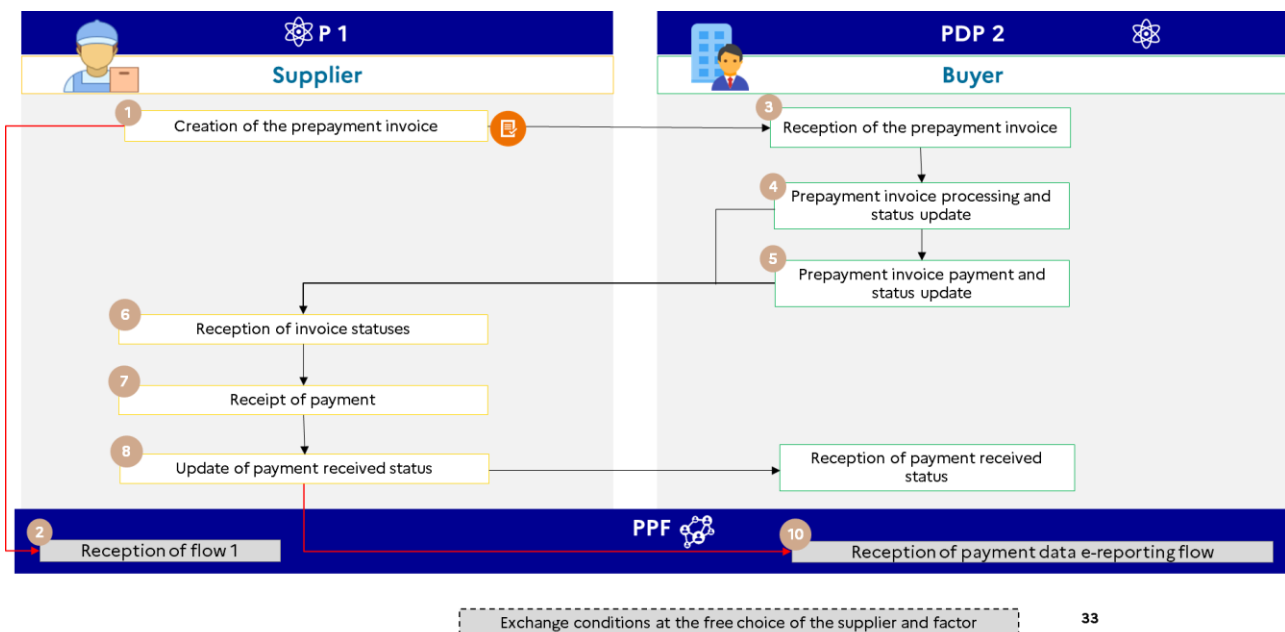


Figure 29: Prepayment invoice and final invoice after prepayment

The data specifics and associated management rules are:

- The prepayment invoice must specify:
 - An invoicing framework (BT-23):
 - In the case of a prepayment invoice not yet paid:
 - B1: Submission of an invoice for goods
 - S1: Submission of an invoice for services
 - M1: Submission of a double invoice (delivery of goods and supply of services that are not mutually dependent)
 - In the case of a prepayment invoice already paid:
 - B2: Submission of an already paid invoice for goods
 - S2: Submission of an already paid invoice for services
 - M2: Submission of an already paid dual invoice
 - Invoice type (BT-3): 386: Prepayment invoice
- The final invoice must indicate:
 - An invoicing framework (BT-23):
 - B4: Submission of a final invoice (after prepayment) for goods
 - S4: Submission of a final invoice (after prepayment) for services
 - M4: Submission of a double final invoice (after prepayment)
 - Invoice type (BT-3): 380: Commercial invoice
 - The amount excluding VAT and the VAT amount indicated in the Business Term must correspond to the basis of assessment and the related VAT remaining due, i.e. after deduction of the advance payment and the related VAT, in order to avoid an increase in the taxable basis
 - It is recommended to include this information in the invoice lines, to make stakeholders aware of it
 - Prepayment invoice reference and date (BT-25 and BT-26)

- Optional: The amount already paid as an advance payment (BT-113)

The specifics of the life cycle or process are:

- Transmission of flow 1 and, where applicable (supply of service), e-reporting of payment data concerning the **prepayment invoice** issued by the supplier ;
- Transmission of flow 1 and, where applicable (supply of service), e-reporting of payment data concerning the **final invoice** issued by the supplier.

The services offered by the PPF are:

- Parties connected to the PPF will be notified if the invoice status changes

The steps in case nos. 20 and 21 are:

Step	Step name	Party responsible	Description
1	Invoice creation	Supplier	The invoice is created by the supplier and sent to the buyer. A flow 1 is sent in parallel by the supplier's PDP 1 to the PPF.
2	Reception of flow 1	Supplier's PDP	
3	Reception of invoice	Buyer	The buyer receives the invoice, processes it, and updates the invoice statuses in accordance with the life-cycle procedures. Then it pays the invoice to the supplier and updates the statuses through its PDP.
4	Processing and status update		
5	Invoice payment and optional/recommended status update		
6	Reception of invoice statuses	Supplier	The supplier receives the invoice statuses through its PDP and records receipt of payment of the invoice. Then, it updates the "payment received" status.
7	Receipt of payment		
8	Update of "payment received" status		
9	Reception of "payment received" status	Buyer	The buyer's PDP 2 makes the "payment received" status available to the buyer.
10	Reception of payment data e-reporting flow	PPF	The supplier's PDP 1 accordingly sends the payment e-reporting flow to the PPF.

2.13.2.19 Case no. 22a: Invoice paid with discount on supply of services for which VAT is due on receipt of payment

Discounting is an opportunity for a customer to pay its invoice early in exchange for a discount. The discount amount does not appear on the invoice issued, only a remark detailing the discount conditions is shown on the invoice.

For supply of services, the tax authority may take the discount granted into account using the forwarded payment data. In fact, the "payment received" status will be extended to include the amount received (total including VAT – discount).

For delivery of goods or operators having opted for debits, see case no. 22b. The net of tax discount will be treated the same way.

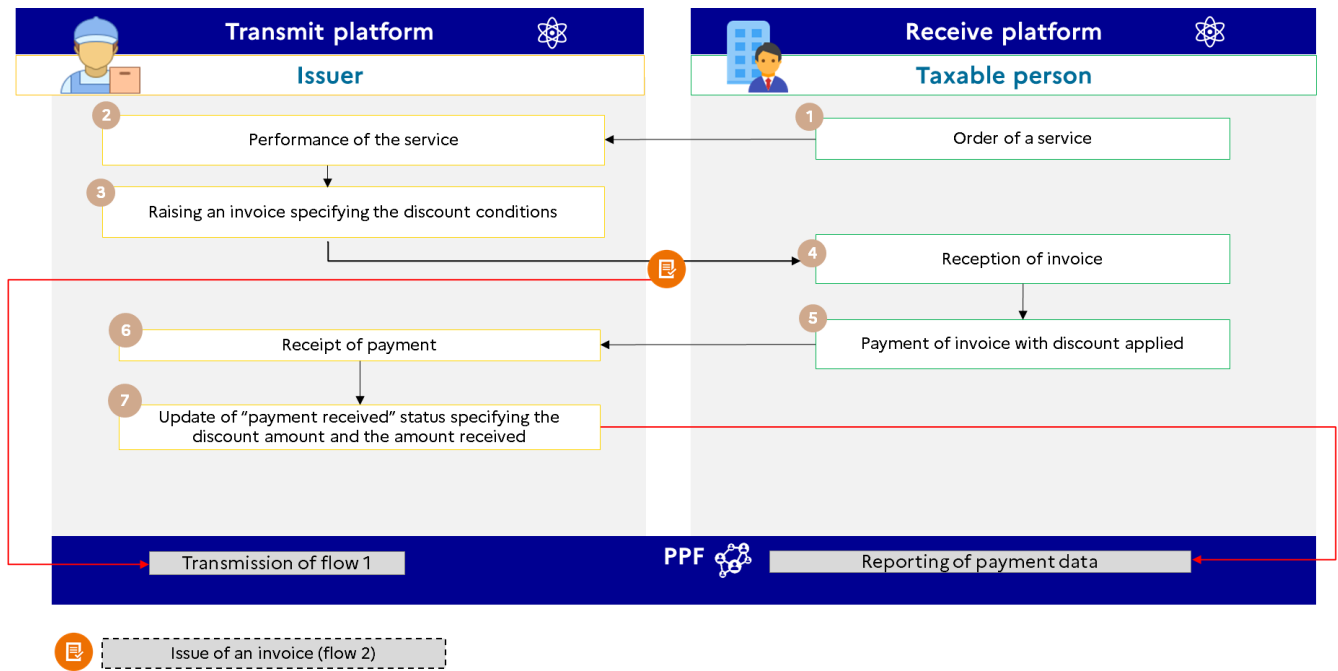


Figure 30: Invoice paid with discount (for supply of service, VAT payable on collection)

The data specifics and associated management rules are:

- Invoice note (BT-21/BT-22) with
 - Subject code: "AAB"
 - Text: discount information

The specifics of the life cycle or process are:

- Transmission of flow 1 and e-reporting of the payment data by the supplier
- The creation of a discount does not require the issue of a credit note if it is stated on the invoice that the deductible tax is limited to the price actually paid by the buyer.

The services offered by the PPF are:

- Parties connected to the PPF will be notified if the invoice status changes

The steps in case no. 22a are:

Step	Step name	Party responsible	Description
	Invoice creation showing the amount excluding VAT, the VAT, discount percentage and due date and the remark relating to the amount of VAT deductible by the buyer	Supplier	The invoice is created by the supplier and sent to the buyer. A flow 1 is sent in parallel by the supplier's PDP 1 to the PPF.
2	Reception of flow 1	Supplier's PDP	
3	Reception of invoice	Buyer	The buyer receives the invoice, processes it, and updates the invoice statuses in accordance with the life-cycle procedures. Then, before the due date, it pays the supplier the amount including VAT reduced as a percentage of the amount excluding VAT and the VAT on this discounted amount excluding VAT. It updates the statuses through its PDP.
4	Processing and status update		
5	Invoice payment and status update	Supplier	The supplier receives the invoice statuses through its PDP and records receipt of payment of the invoice. Then, it updates the status of the cashed amount to "received".
6	Reception of invoice statuses		
7	Receipt of payment		
8	Update of "payment received" status	Buyer	The buyer's PDP 2 makes the "payment received" status available to the buyer.
9	Reception of "payment received" status		
10	Reception of payment data e-reporting flow	PPF	The supplier's PDP 1 accordingly sends the payment e-reporting flow to the PPF.

2.13.2.20 Case no. 22b: Invoice paid with discount in the case of delivery of goods (or supply of services with the option to pay VAT on debits)

When applying a discount where the supplier has made a delivery of goods or opted to pay VAT on debits, the payment data is not forwarded and is not taken into account by the tax authority. Hence, the tax authority cannot know the discount granted by the supplier and reduce its collected VAT by the same amount.

The supplier could notify the tax authority of the application of a discount by issuing a credit note. This is an option, and the credit note on a discount is not provided for in the legislation.

This option is open to enterprises wishing to avoid retroactive regularization of collected VAT to adjust for over-collection

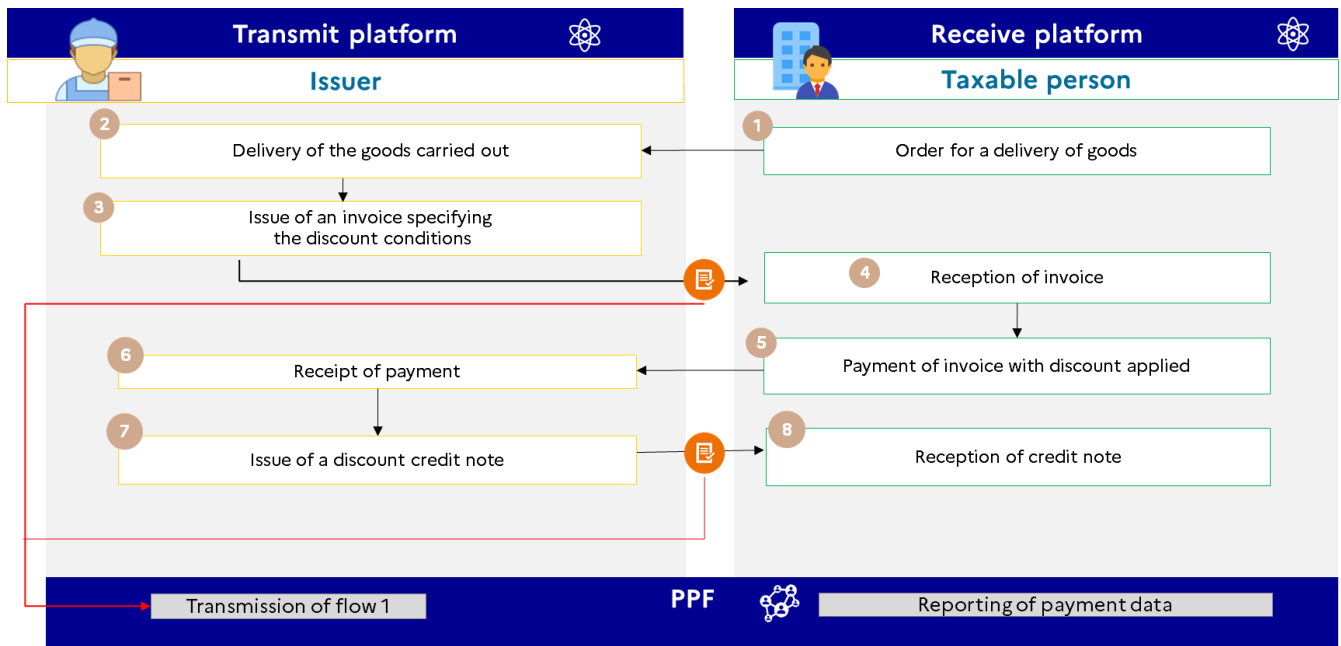


Figure 31: Invoice paid with discount (delivery of goods, supply of service with VAT on debits)

The data specifics and associated management rules are:

- On the initial invoice:
 - Invoice note (BT-21/BT-22) with
 - Subject code: "AAB"
 - Text: discount information
- If a credit note, amount excluding VAT: discount excluding VAT; VAT: VAT on discount amount
 - Can use invoice type code (BT-3): 381 or 261 (credit note or self-billed credit note)
 - A discount may also be net of tax; in this case, the following must be added to the credit note:
 - VAT type code (BT 118): E
 - Code of grounds for VAT exemption (BT-121): VATEX-CNWWAT

This code applies to all types of credit notes net of tax. The specifics of the life cycle or process are:

- Transmission of invoice (flow 2) specifying the terms for applying the discount
- Transmission of life cycle (flow 6)
- Transmission of a credit note (flow 2) indicating the amount of the discount applied

2.13.2.21 Case no. 23: Self-billing flow between a private individual and a professional

A private individual who repeatedly sells or offers services to a professional exercises a business activity and is therefore an entity subject to VAT.

The private individual may not be subject to VAT if eligible for the basic VAT exemption scheme (Article 293B of the CGI) but falls within the scope of electronic invoicing.

In most cases, it is the recipient (energy supplier) who invoices. For self-billing by the customer, refer to use case no. 19b of the external specifications

There is an exception for sales of solar power by private individuals when the power of the installation does not exceed 3 kWp (see BOI BIC CHAMP 80 30 and BOI-TVA-LIQ-30-20-90-20, § 260). These operators are not entities subject to VAT and do not therefore fall within the scope of e-invoicing or e-reporting.

2.13.2.22 Case no. 24: Management of deposits

Deposits are defined as amounts paid as a cancellation forfeit (Article 1590 of the Civil Code): the buyer can thus cancel the sale and renege on the purchase by forfeiting this amount. If the deposit constitutes

compensation, i.e. it does not correspond to payment for a service (in the absence of a consideration), it is not subject to VAT.

In business affairs, amounts paid in advance more frequently constitute part payment of the sales price, with no possibility for the parties to retract.

Deposits constitute compensation for the purpose of repairing commercial damage and are not subject to VAT; they do not fall within the scope of e-invoicing or e-reporting. It is recommended that the nature of this sum is specified in the contract or receipt given to the buyer.

2.13.2.23 Case no. 25: Management of gift vouchers and gift cards

Gift vouchers and gift cards may be single or multiple use depending on whether or not the place of delivery of the goods or services and the VAT due on those goods or services are known at the time of their issue.

Examples:

- A card giving the holder the right to attend a certain number of performances at a given venue, for which the place of taxation and the VAT rate are determined, constitutes a single-use voucher.
- A gift card that gives access to different goods or services in a network of shops, for which the place of taxation and the VAT rate are indeterminate, constitutes a multiple-use voucher.

1. Single-use vouchers (SUV)

Step 1 - Issue of the voucher:

The sale of a single-use voucher is subject to VAT where, at the time of its issue, the place of delivery of goods or supply of services to which the voucher relates and the corresponding VAT are known (basis of assessment, rate, territoriality). The sale of a single-use voucher is subject to VAT on each transfer and this VAT is payable under the conditions applicable to the underlying transaction: delivery of goods or supply of services (see Article 269 and BOI-TVA - BASE-20-40). Hence, if the underlying transaction in connection with the SUV is delivery of goods, VAT will be payable on handing over the voucher. If the underlying transaction in connection with the voucher is supply of services, VAT will be payable on receipt of payment of the voucher purchase price. The physical handing over of goods or the actual supply of services in exchange for an SUV accepted in full or partial consideration by the supplier or service provider is not considered a separate transaction.

Each subsequent transfer of the single-use voucher will also be subject to VAT, payable under the same conditions as for the first transfer.

Each transfer of the single-use voucher by a taxable entity will fall within the scope of e-invoicing (sale of gift cards to a taxable entity) or e-reporting (sale to private individuals) for the company that sells it.

Step 2 - Use of the gift voucher

The use of the single-use voucher by its beneficiary (holder of the voucher) in exchange for delivery of goods or supply of services is not subject to VAT.

However, where the issuer of the SUV is other than the service provider or supplier of the services or goods in connection with the SUV, the supplier or service provider is deemed to have delivered or supplied the goods or services in connection with the voucher to that taxable entity, and must accordingly invoice this service (e-invoicing) to the issuer.

The VAT on this transaction will be payable under the same conditions as the underlying transaction. Hence, when the voucher gives access to a service, VAT will be payable on receipt of payment of the sums invoiced by the service provider to the issuer. When the voucher gives access to goods, VAT is payable at the time of delivery of the goods in exchange for the voucher.

Where the issuer of the voucher is also the supplier or service provider, handing over the voucher in exchange for goods or services to the customer is not subject to VAT when it is not considered a separate transaction from the sale of the voucher (see step 1).

Commissions or management fees may be charged throughout the voucher marketing chain and are subject to VAT. They must be invoiced separately, including the related VAT, and this invoicing will fall within the scope of e-invoicing.

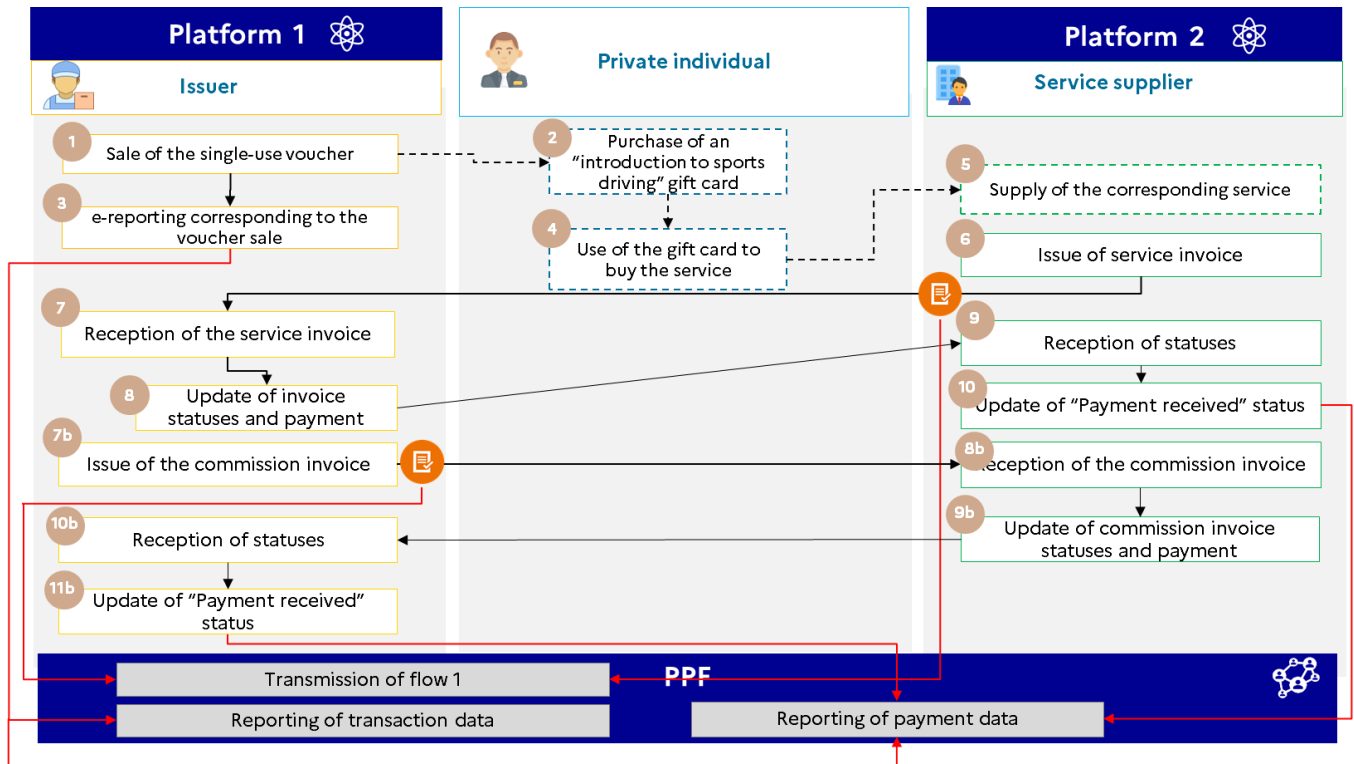


Figure 32: Management of single-use vouchers

2. Multiple-use vouchers (MUV)

Step 1 - Issue of the voucher

The sale of a multiple-use voucher is not subject to VAT when, at the time of its issue, the place of delivery of the goods or supply of services and the VAT due on these goods or services are not known.

The sums paid for the purchase of multiple-use vouchers are outside the scope of VAT and do not fall within the scope of the electronic invoice or e-reporting.

Step 2 - Use of the gift voucher

The use of the multiple-use voucher by its beneficiary (holder of the voucher) in exchange for delivery of goods or supply of services is subject to VAT. It is a transaction between a taxable entity and a non-taxable entity that falls within the scope of e-reporting.

VAT is payable under the same conditions as the underlying transaction. Hence, the tax is payable on the date the supplier accepts the multiple-use voucher when it is a voucher that gives access to goods.

If the multiple-use voucher gives access to a service to its beneficiary (holder of the voucher), tax is payable on receipt of payment for the price of the transaction, i.e. on receipt of payment of the reimbursement made by the issuing company.

Where the issuer of the voucher is also the service provider, VAT is payable on handing over the voucher in exchange for a service.

Commissions or management fees may be charged throughout the MUV marketing chain and are subject to VAT. They must be invoiced separately, including the related VAT, and this invoicing will fall within the scope of e-invoicing.

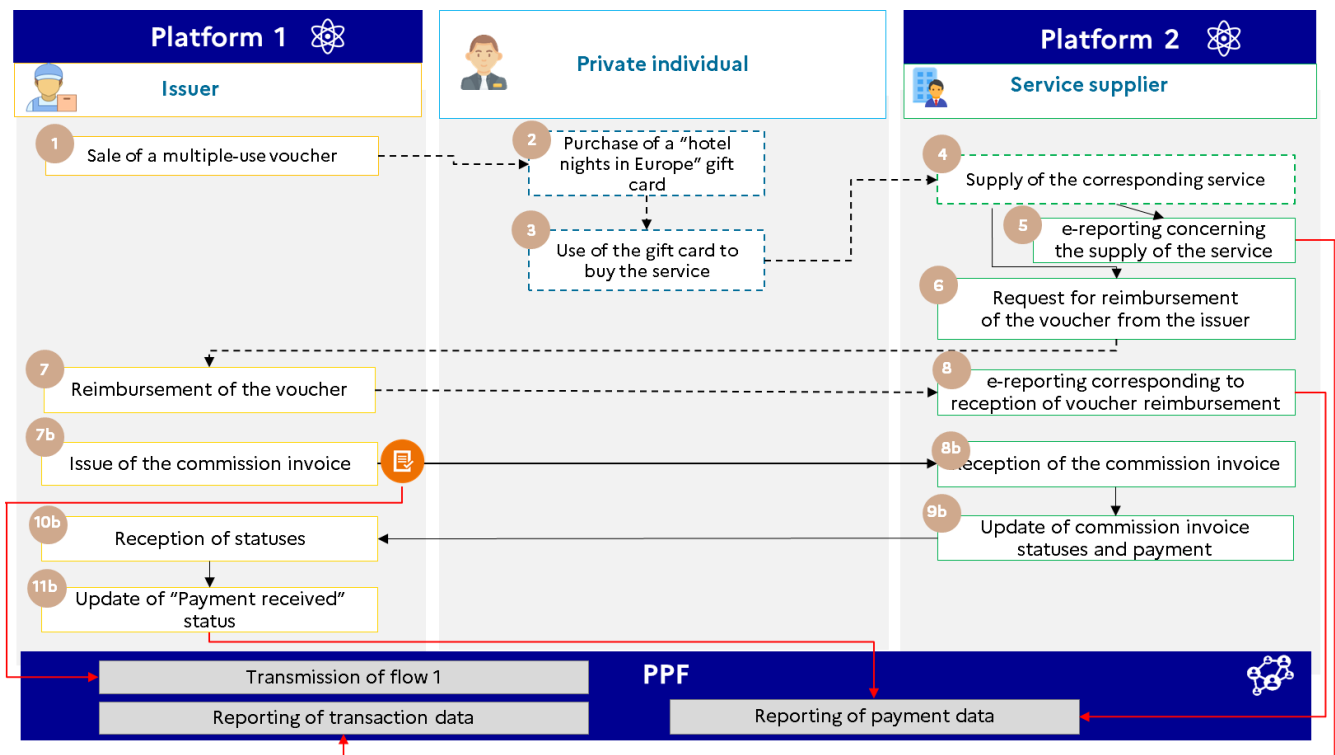


Figure 33: Management of multiple-use vouchers

2.13.2.24 Case no. 26: Invoices with contractual reserve clause

The case of invoices paid 95% by the customer with a contractual reserve clause resulting in a holdback of 5%.

- **Supply of goods:**

In the absence of e-reporting of the payment data, this holdback does not affect the VAT until it becomes final.

In the case of supplies of goods, the amount received does not affect the chargeability of VAT. The exercise of the holdback should give rise to a credit note by the supplier.

- **Supply of services:**

Taken into account indirectly through the e-reporting of payment data. Only amounts received give rise to VAT.

E-reporting of payment data: taking into account the partial payment of 95%. Holdback of 5% to be reported once paid.

In the case of a partial payment, only the VAT on the amount received will be chargeable.

The exercise of the holdback should give rise to a credit note by the supplier. In the absence of payment of the 5%, no e-reporting of the remaining 5%.

2.13.2.25 Case no. 27: Management of toll receipts

In principle, the toll receipts collected by a taxable entity fall within the domain of electronic invoicing. However, some doctrinal tolerance is permitted in respect of their official processing.

Receipts issued at toll plazas are considered to be invoices when they include:

- the VAT rate and amount
- a sequential issue number
- a space reserved for the user

The customer is not known to the issuing taxable entity: the transactions can be likened to B2C transactions.

Solution:

- **E-reporting of transactions** by transmission of overall data on a daily basis
- The tax authority may pre-fill the VAT collected from the issuer but not the VAT deductible for the taxable user
- No information to be added to receipts issued by automatic toll machines
- ***E-invoicing in case of subscription or charge card by a taxable entity***
- Invoices issued in the scope of subscriptions or charge cards must include all mandatory information

2.13.2.26 Case no. 28: Management of restaurant bills

In principle, restaurant bills issued to a taxable entity fall within the domain of electronic invoicing. However, receipts for values below €150 before VAT will enjoy a degree of doctrinal tolerance in respect of their official processing.

- Bills of under €150 excluding VAT need not include customer identification information.
- When the amount of the service is below €25 and the customer (non-trader) does not request it, the service provider is not required to issue a bill.

To take account of this tolerance, the solution chosen is:

- **E-reporting of transactions below €150 excluding VAT** (including those below €25) by transmission of global data on a daily basis, unless expressly requested by the taxable client.
- **E-invoicing mandatory for bills** to a taxable entity of **over €150 before VAT**.

Management of a bill where the customer is a **non-taxable entity**:

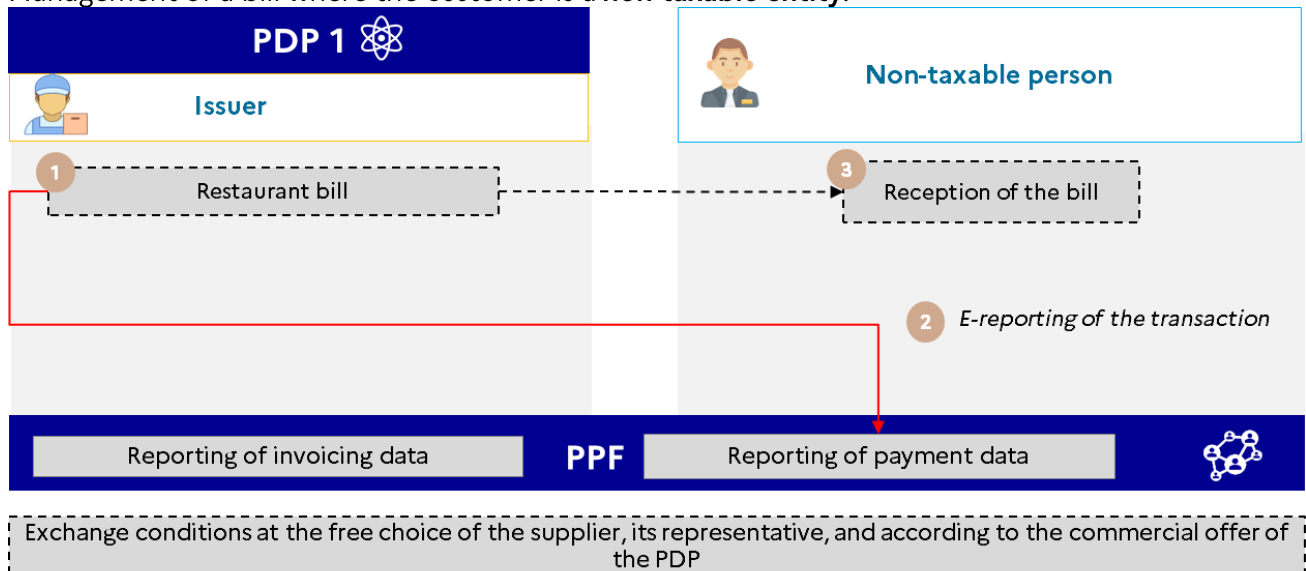


Figure 34: Management of restaurant bills

Management of a bill where the customer is a **taxable entity**:

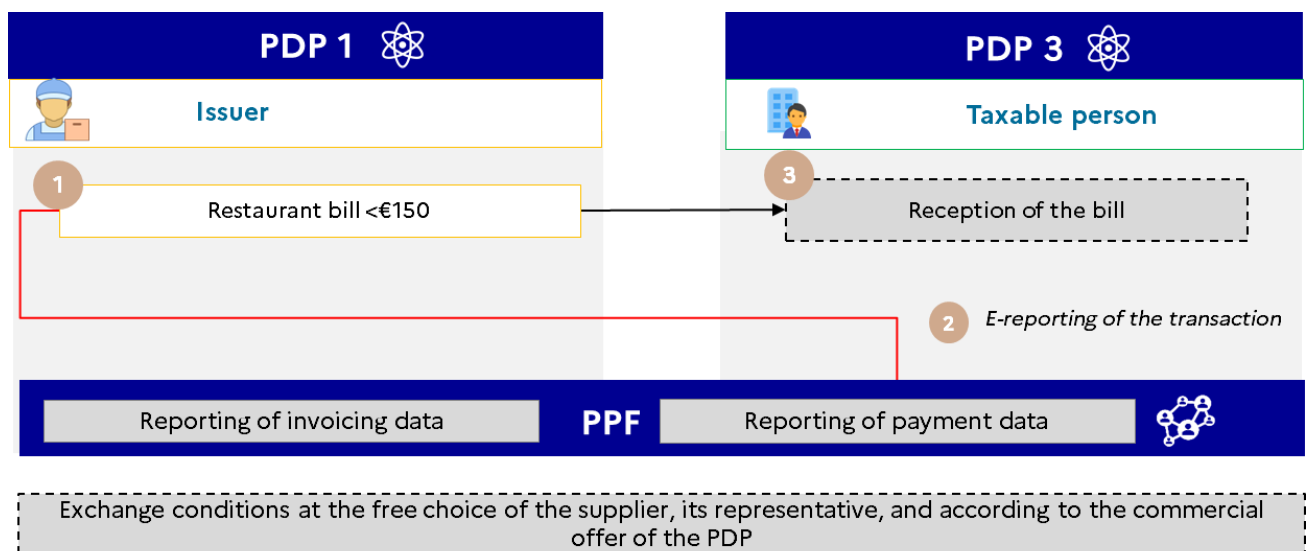


Figure 35: Declaration of transaction data for bills below 150 euros

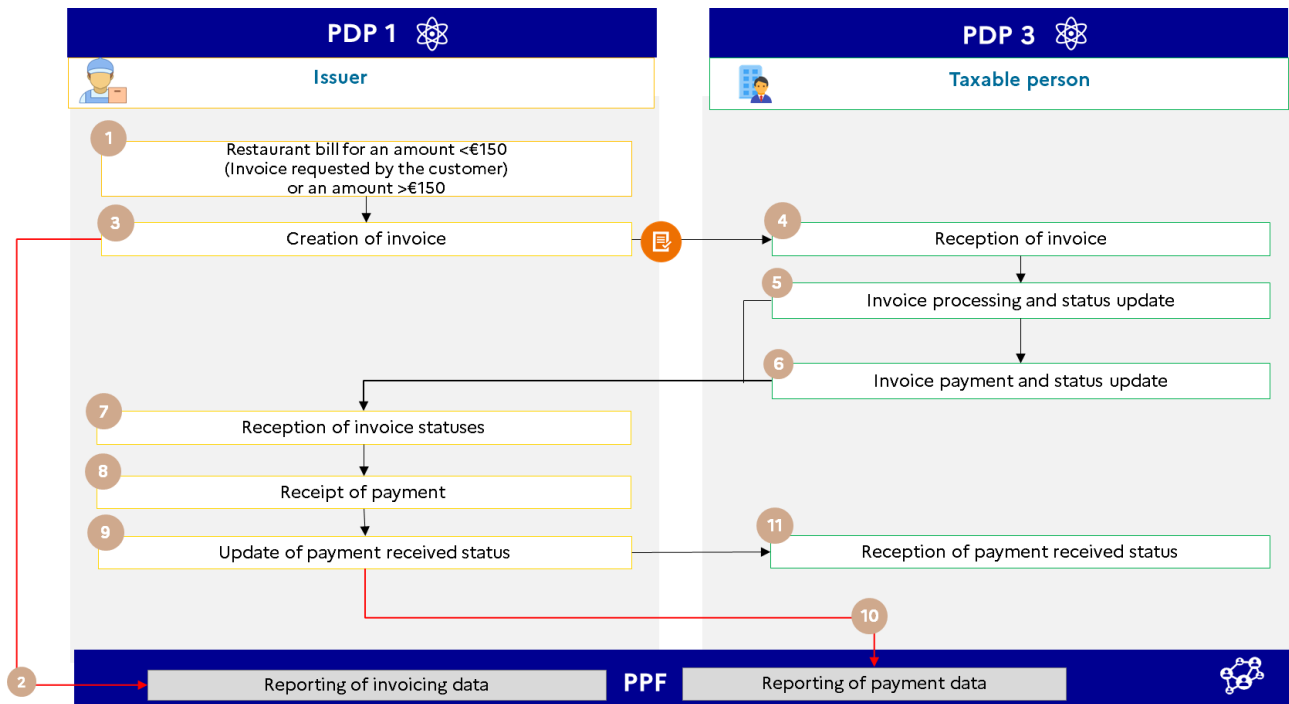


Figure 36: Declaration of transaction data for bills above 150 euros

2.13.2.27 Case no. 29: Single taxable entity within the meaning of Article 256 C of the CGI

Concerns transactions external to the single taxable entity, i.e. transactions between a member of a single taxable entity and a third party to that single taxable entity.

The information to be included on the members' invoices is specified in §3.2.5.10.3 Single taxable entity

Remark: Exchanges of invoices between members of the single taxable entity are not within the scope of the reform.

2.13.2.28 Case no. 30: Management of duplicate invoices

This case illustrates the management of transactions between taxable entities subject to e-invoicing that have been recorded using software or a cash register (B2C transaction).

For instance:

A florist simultaneously supplies of services (as event manager) and sells goods (plants) to a B2B (hotel) and B2C (private individual) clientele. It records its transactions using software or a cash register. It is subject to electronic invoicing requirements for its B2B transactions and e-reporting requirements for its B2C transactions. Under these requirements, it must submit its transaction and payment data at a frequency F.

Step 1 - Accounting for the B2C transaction

The florist makes a B2C transaction paid in cash. The Z report for the business day refers to all transactions made on that day. The florist submits its cumulative transaction data (flow 10.3) in an e-reporting flow and, if it also supplies a service, in an e-reporting flow (flow 10.4) for each day of the e-reporting period.

Step 2 - Issue of a B2B invoice

One of the florist's customers turns out to be a professional and asks for an invoice to be able to exercise the right to deduct VAT for the transaction.

The florist then issues an electronic invoice. To avoid double accounting for the base amount excluding VAT and the VAT, this invoice must specify “VAT already collected” in the invoicing framework created for this purpose. This invoicing framework allows the forwarding of the corresponding invoice data (flow 1) to the tax authority, while indicating that it has already been forwarded by e-reporting (flows 10.3 and 10.4), thus enabling the customer’s deductible VAT to be determined while avoiding double accounting for the trader.

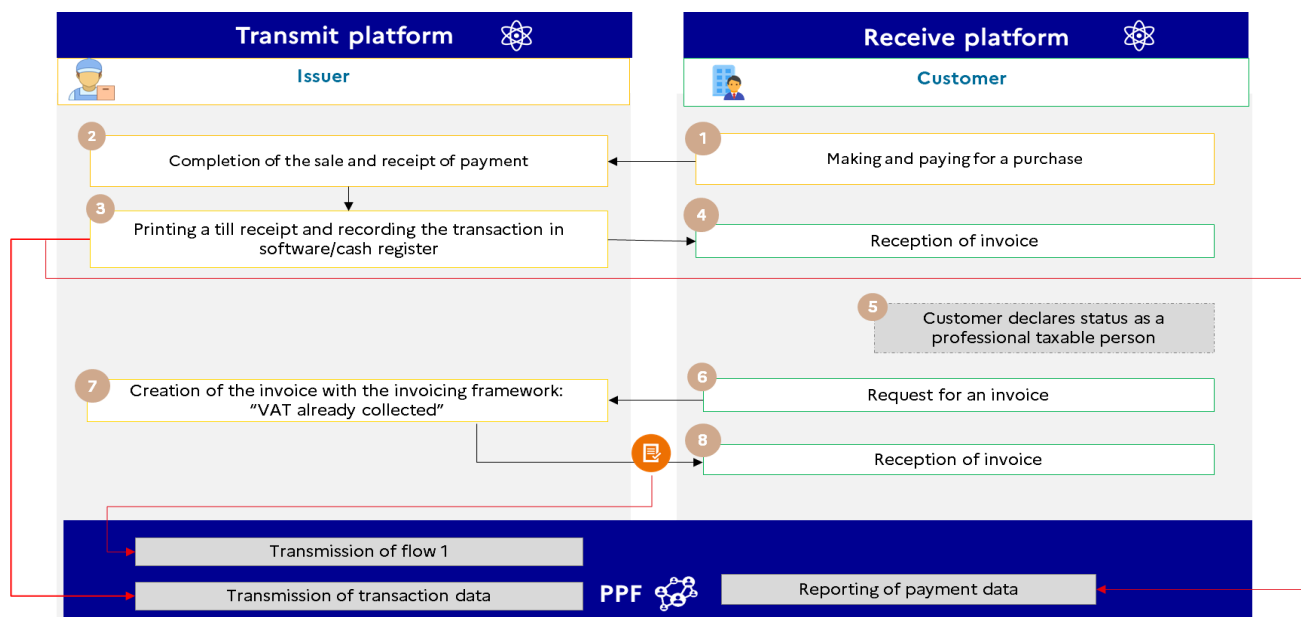


Figure 37: Management of duplicate invoices

The data specifics and associated management rules are:

- Invoicing framework (BT-23): B7/S7/M7 (“VAT already collected”)

The specifics for forwarding invoicing/transaction and payment data are:

- Forwarding of e-reporting of the cumulative transaction data (flow 10.3) and payment data (flow 10.4) recorded by the cash register software
- Forwarding of the invoice with the invoicing framework “VAT already collected” (flow 2)

2.13.2.29 Case no. 31: “Mixed” invoices mentioning a main transaction and an accessory transaction

This case illustrates the management of “mixed” or “single complex transactions” (comprising several categories of mutually-dependent transactions).

Under Article 257 ter II of the CGI, these are activities whose elements are so closely linked that they constitute, objectively, a single and inseparable economic service whose deconstruction would be of an artificial nature.

Principle:

In the event that an invoice refers to two transactions: a first transaction considered to be the main transaction, and a second transaction considered to be a secondary transaction (associated with the main transaction). The methods for forwarding the invoicing/transaction data and payment data for these two transactions are then determined according to the category of the main transaction. In effect, payment data should only be forwarded for transactions falling within the supply of services category in order to determine the basis of assessment of VAT.

In e-reporting: the issuer will be responsible for defining the category of transaction, delivery of goods or supply of service for the transmission of transaction data.

In e-invoicing: a mandatory indication on the invoice will indicate the category of the transaction.

E.g.

A clothes shop offers a bespoke alterations service independently of the sale of its products. Transactions are in cash with immediate receipt of payment. They are recorded using software or a cash register.

Payment data must be forwarded for transactions falling within the supply of services category in order to determine the basis of assessment of VAT:

- If a product has to be altered following the sale, the alteration is considered as being ancillary to the sale. It will not therefore be subject to e-reporting of payment.
- If a customer wishes to have a garment altered (purchased as part of another transaction), then this alteration will be considered as the main item and will be subject to e-reporting of payment for the services invoiced (excluding the option to pay VAT on debits).

Case 1: the alteration is associated with the sale of a suit

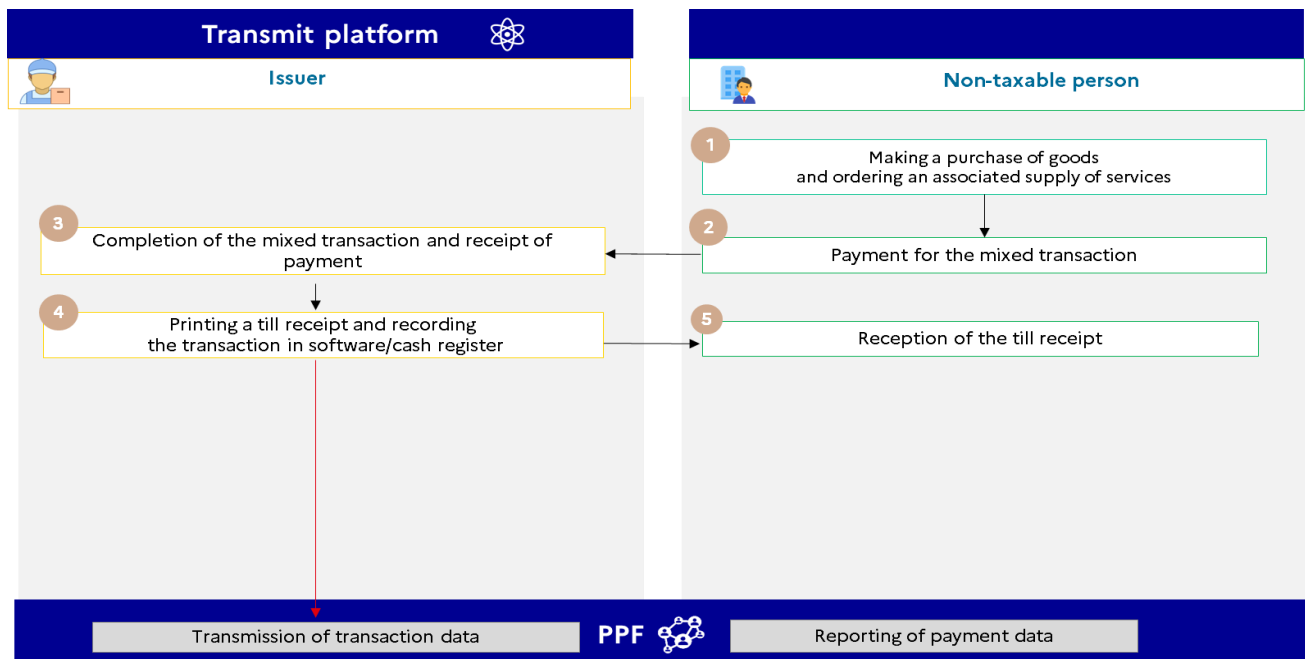


Figure 38: Mixed invoice with main and accessory transactions (case of alterations at the moment of sale)

Case 2: the alteration is the main transaction of the transaction (with or without an ancillary sale)

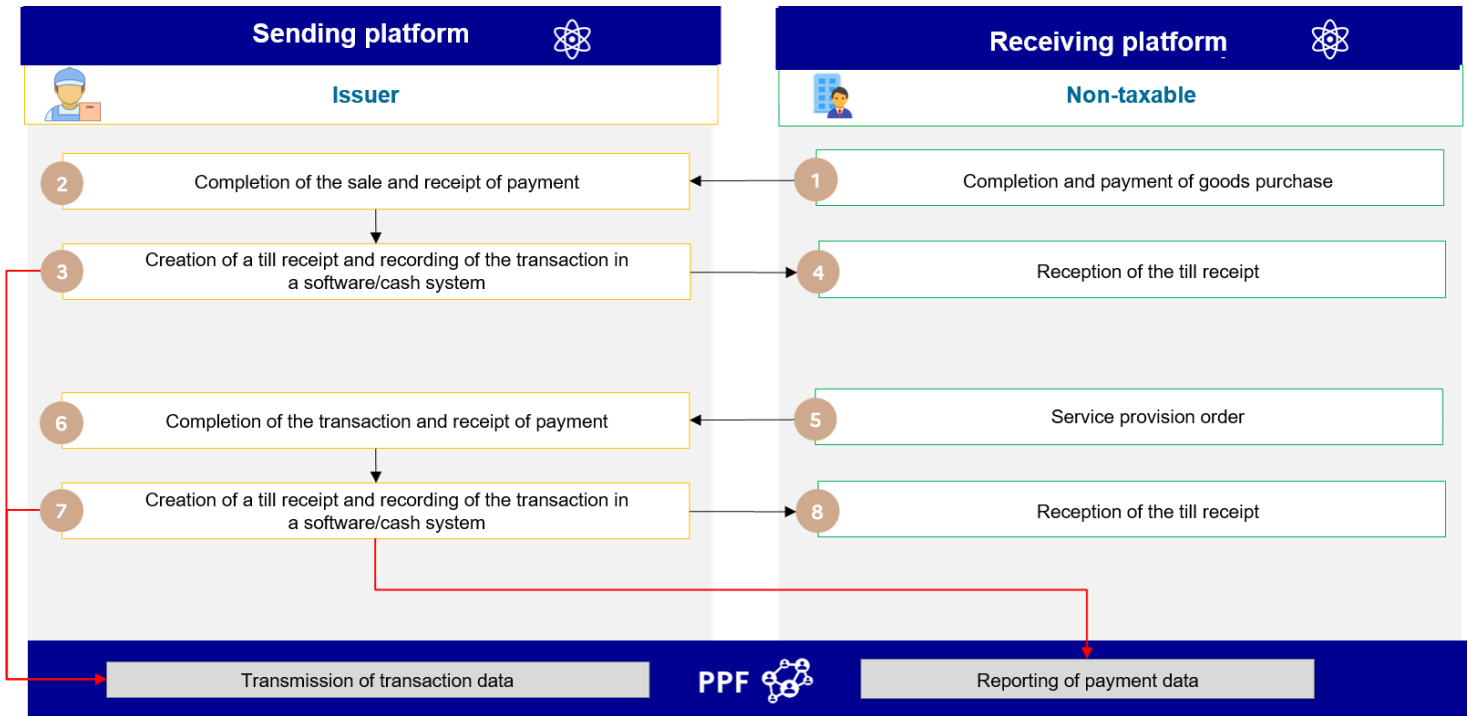


Figure 39: Invoice with main transaction (case of alterations with or without sale)

The specifics for forwarding invoicing/transaction and payment data are:

- Forwarding of e-reporting of the cumulative transaction data (flow 10.3) recorded by the cash register software, regardless of the transaction category (see rule G1.68 in Annex 7);
- Forwarding of e-reporting of the cumulative payment data (flow 10.4) recorded by the cash register software, only for transactions in the supply of services category (TPS1).

2.13.2.30 Case no. 32: Monthly payments in B2C transactions

This management case illustrates the methods for transmission of payment data relating to monthly payments made before an invoice is issued.

In this case, monthly payments (even in the absence of a document or an invoice) are simply declared by means of an e-reporting of the transaction (corresponding to a delivery of goods or a supply of service subject to VAT), supplemented by an e-reporting of the payment. The adjustment invoice will be forwarded in the same manner.

E.g.

An energy supplier offers its customers the option of monthly payments based on an estimate of their annual consumption. The energy supplier issues an adjustment invoice at the end of the year, with the amount calculated using the actual consumption of each customer.

Case 1: The adjustment invoice shows a balance payable and no option to pay VAT on debits

There are 2 possible options:

Case 1a:

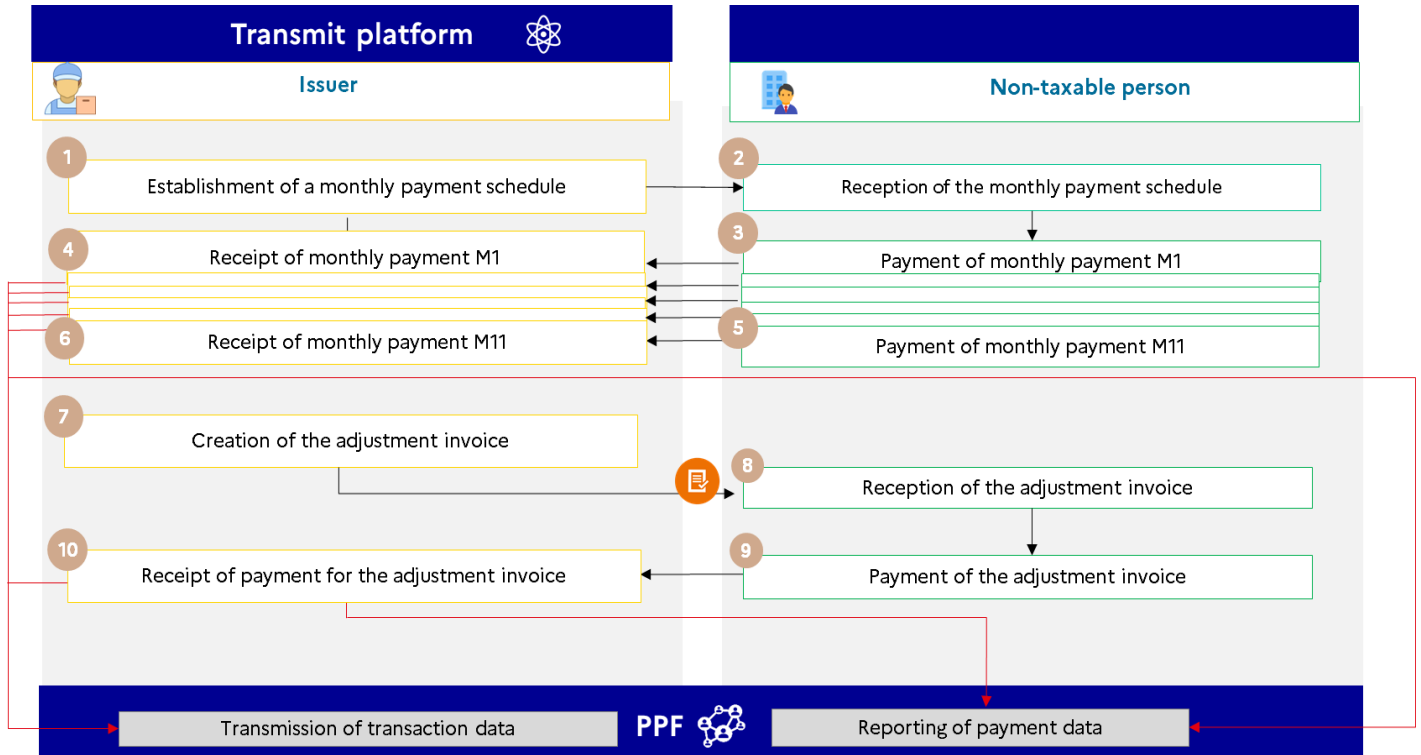


Figure 40: Monthly payment in B2C (option 1a)

The specifics for forwarding invoicing/transaction and payment data are:

- Forwarding of e-reporting of the cumulative transaction data (flow 10.3) and payment data (flow 10.4) relating to the monthly payments received for the period
- Raising of an adjustment invoice to the customer (outside the circuit) indicating the actual consumption and the total amount excluding VAT and the VAT amount, and listing the monthly payments already made
- In parallel, forwarding of net e-reporting equal to the amount of the adjustment invoice minus the prepayments
- Forwarding of payment data (flow 10.4) including the amount received, corresponding to the net amount of the adjustment invoice.

Case 1-b: The adjustment invoice shows a balance payable (option to pay VAT on debits)

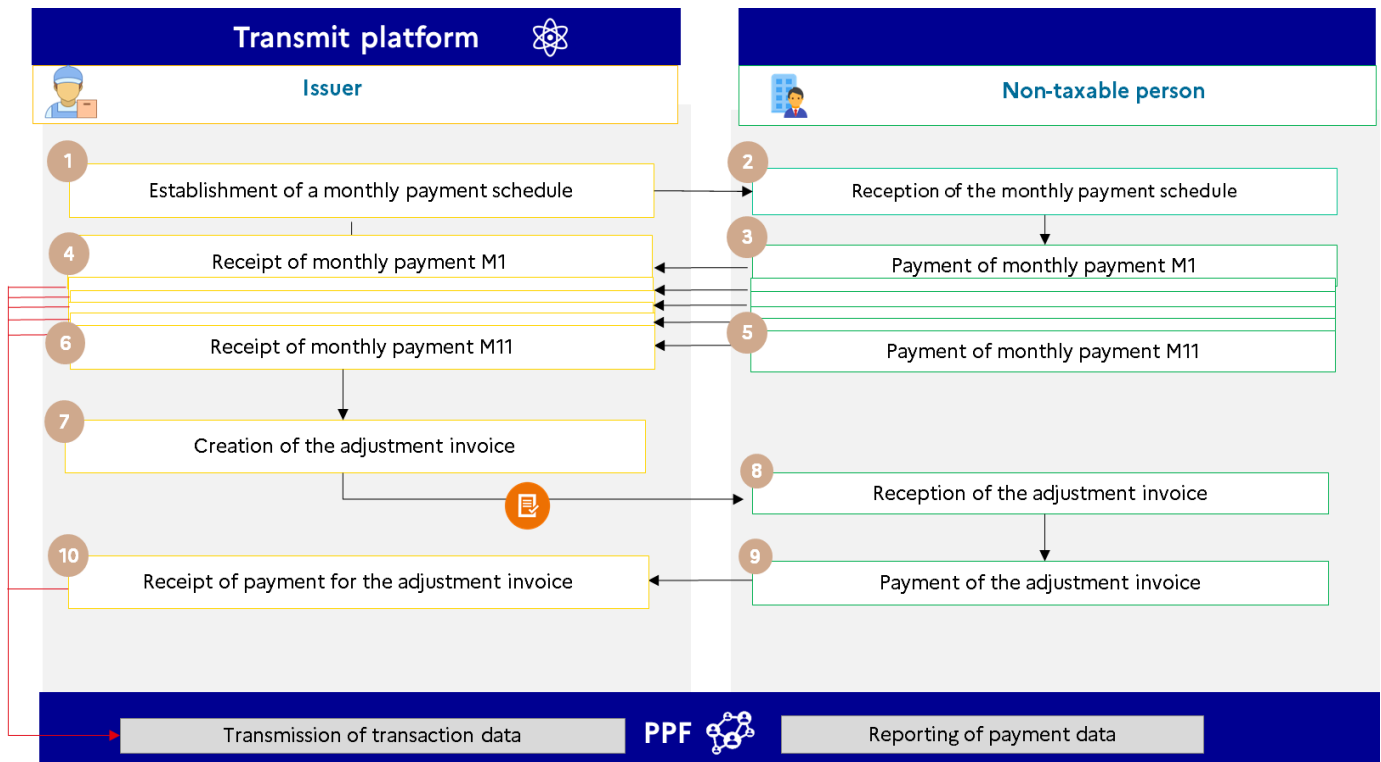


Figure 41: Monthly payment in B2C (option 1b)

The specifics for forwarding invoicing/transaction and payment data are:

- Forwarding of e-reporting of the cumulative transaction data (flow 10.3) relating to the monthly payments received;
- Issue of an adjustment invoice to the customer (outside the circuit) indicating the actual consumption and the total amount excluding VAT and the VAT amount, and listing the monthly payments already made;
- In parallel, forwarding of net e-reporting equal to the amount of the adjustment invoice minus the advance payments.

Case 2: The adjustment invoice shows an overpayment:

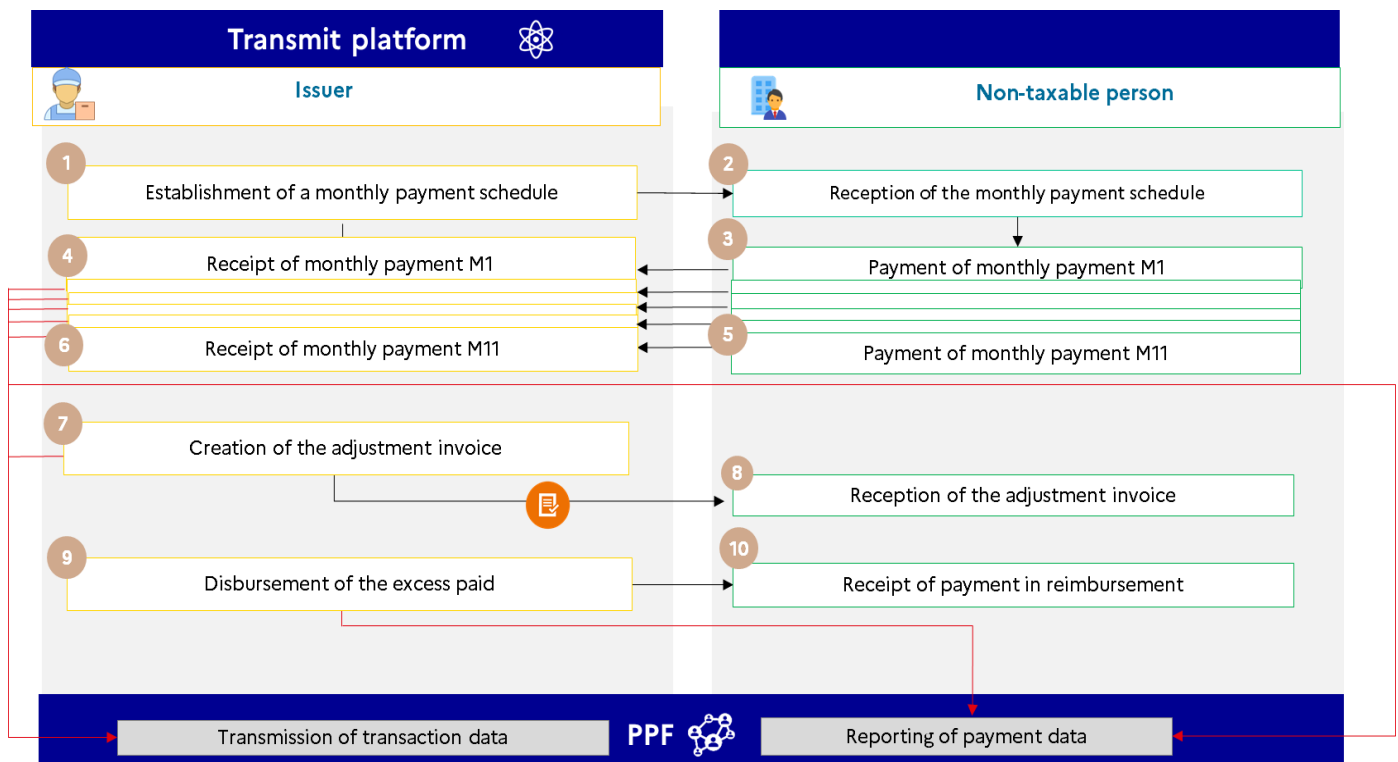


Figure 42: Monthly payment in B2C (option 2)

The specifics for forwarding invoicing/transaction and payment data are:

- Forwarding of e-reporting of the cumulative transaction data (flow 10.3) and payment data (flow 10.4) relating to the monthly payments received
- Raising of an adjustment invoice to the customer (outside the circuit) indicating the actual consumption and the total amount excluding VAT and the VAT amount
- In parallel, forwarding of net (negative) e-reporting equal to the amount of the adjustment invoice minus the advance payments
- Forwarding of payment data (flow 10.4) including the amount disbursed, corresponding to the overpayment shown on the adjustment invoice.

2.13.2.31 Case no. 33: Transactions subject to the VAT margin scheme

Principle:

In the VAT margin scheme, the VAT is not calculated on the selling price, but on the **difference between the selling price and the purchase price**. The amount of VAT margin scheme is not included on the invoice, which poses a problem for e-invoicing.

The VAT margin scheme shall apply to transactions referred to in **Article 266 1 (e)** [travel agencies and tour operators] and to Articles **268** [building site] and **297 A** [second hand goods, works of art, collectibles or antiques] of the French General Tax Code.

E.g.

A travel agent invoices the organisation of a seminar (flight - hotels - meeting rooms) to a taxable entity as a single service.

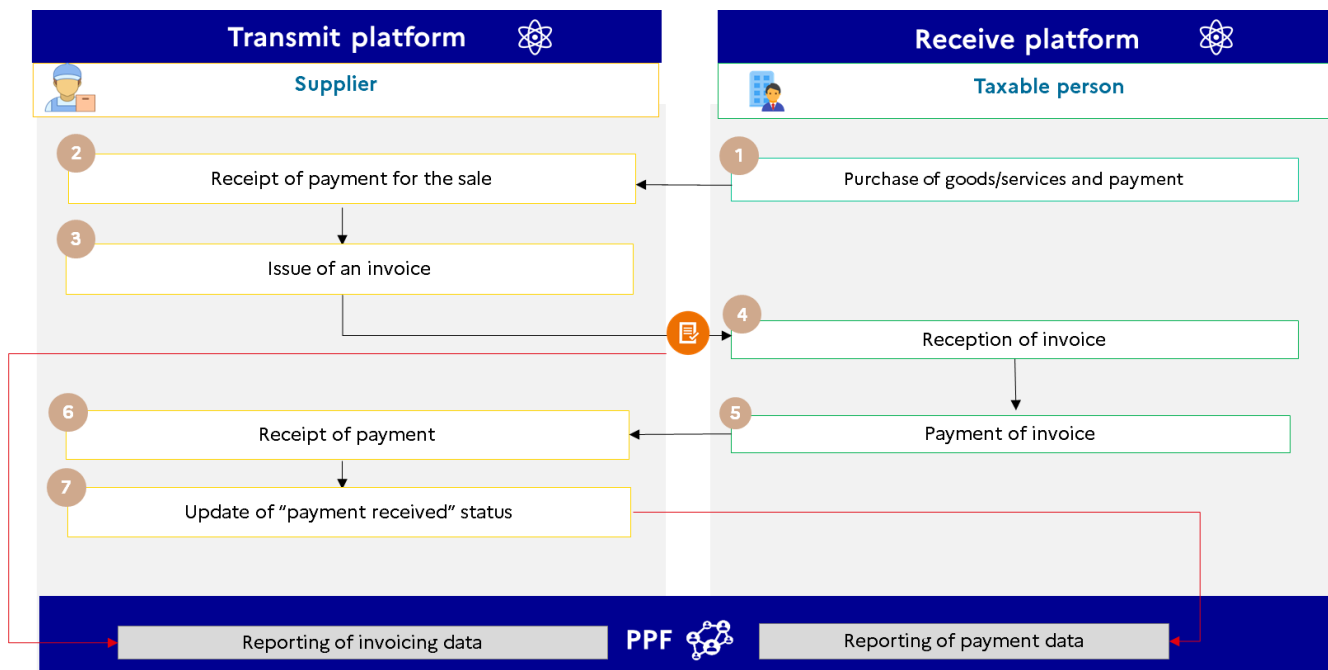


Figure 43: Transactions subject to the VAT margin scheme

The data specifics and associated management rules for e-invoicing are:

- Management rule (G1.56): VAT margin scheme
- VAT type code (BT 118): E
- Code of grounds for VAT exemption (BT-121): VATEX-DOM-/F/I/J
- VAT type taxable base (BT-116): the selling price including VAT (entered in place of the base amount excluding VAT) as provided in BT-112
- VAT amount of the invoice (BT-110): nil

the specifics for forwarding invoicing and payment data are:

- Transmission of invoice (flow 2)
- Transmission of the "payment received" status of the invoice life cycle (flow 6), as supplies of services

A travel agency charges flight+hotel to a private individual:

The data specifics and associated management rules for e-reporting are:

- Transaction category: Transactions subject to a special scheme for which the VAT margin scheme has been applied (TMA 1);
- VAT type taxable base: amount of the margin excluding VAT;
- VAT amount of the invoice equal to the amount of the VAT margin scheme.

2.13.2.32 Case no. 34: Partial receipt of payment and cancellation of receipt of payment

Each partial receipt of payment (e.g. in the event of an prepayment) must be reported with a life-cycle flow with the status "received". The "amount" field will show the amount received.

In case of cancellation of receipt of payment after a reconciliation error or fraudulent payment (embezzlement, theft, hacking etc.), it will be necessary to issue a life cycle flow with the status "received" for a negative amount (in the amount field).

2.13.2.33 Case no. 35: Author's notes

TRANSACTIONS BY THE AUTHOR	PAYER INSTITUTION	APPLICABLE MECHANISM (EI/ER)
Collection of copyright	Publishers, copyright collection and distribution agencies or producers.	Gives rise to VAT holdback by the payer <ul style="list-style-type: none"> E-reporting by the paying institution (no invoice but a statement of rights for the benefit of the author)
Collection of copyright	Other than publishers, copyright collection and distribution agencies or producers.	Does not give rise to VAT holdback by the payer <ul style="list-style-type: none"> E-invoicing by the author (invoice issued by author) if B/G customer E-reporting if customer C (e.g. a non-taxable association).
Other transactions not subject to holdback	-	<ul style="list-style-type: none"> E-invoicing by the author (invoice issued by author) if B/G customer E-reporting by the author if client C.

- **Rights statements** do not fall within the domain of e-invoicing.
- **Transactions giving rise to holdback of VAT by publishers, copyright collection and distribution agencies and producers** fall within the **e-reporting** domain of these enterprises. Therefore, there is no need for a dedicated invoicing framework.
- For **copyrights** that are **not paid by these bodies**, the **authors** are liable for VAT unless they benefit from the basic exemption regime and are subject, like any taxable entity, to the **e-invoicing / e-reporting** obligations, depending on whether or not their client is a taxable person.
- For **transactions other than copyrights**, authors remain subject to the common law regime and may fall within the **e-invoicing** or **e-reporting** domain.

3 Introduction to flows

3.1 Mapping of flows described in the external specifications

There are four types of flow in the public invoicing portal ecosystem:

- E-invoicing flows,
- Life-cycle flows,
- E-reporting flows,
- Directory flows.

Three modes (Portal, EDI, Service) are possible for transmission, making available and recovering these flows on the public invoicing portal and, depending on the services offered by registered private platforms, for the flows of their customers and partners.

The e-invoicing and life-cycle flows are used in the three invoicing circuits (A, B1, B2, and C) described in the section on the "Y scheme".

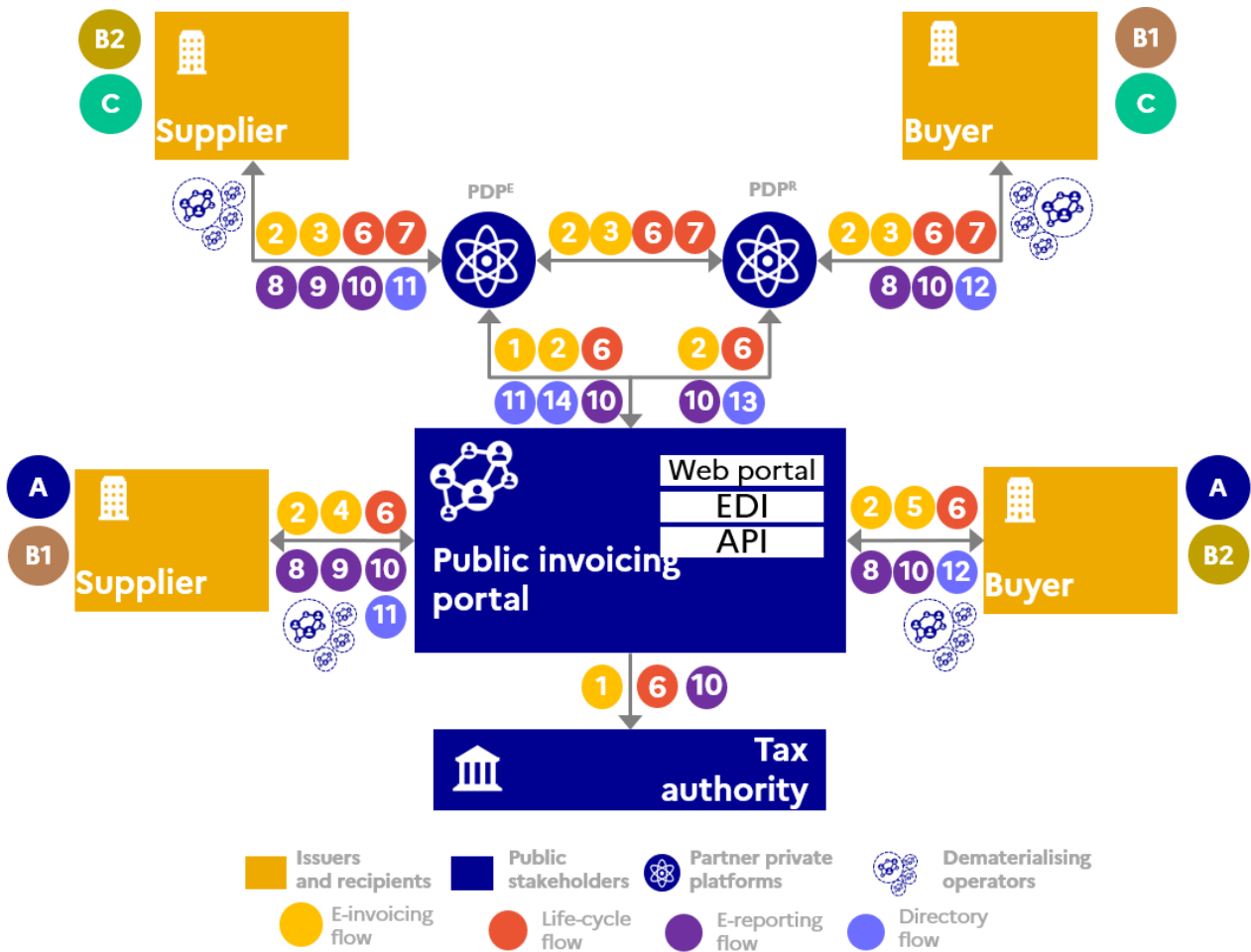


Figure 44: Mapping of all the flows

Note: In this scheme and in the descriptions and schemes that follow, "supplier" also designates a third party or a subcontractor.

Description of the different flows:

Flow type	Flow number	Stakeholder(s)	Description
E-invoicing	1	Supplier's PDP (PDP ^E) Public invoicing portal (PPF) Tax authority	Flow of transmission of mandatory invoice data between the supplier's transmit platform (PDP ^E) and the PPF, in circuit C. For circuits A, B1 and B2, this flow will be generated by the PPF on receipt of the invoices (flow 2). After control or generation by the PPF, this flow is forwarded to the tax authority's IS.
E-invoicing	2	Supplier Supplier's PDP (PDP ^E) Public invoicing portal Buyer's PDP (PDP ^R) Buyer	The invoice flow (e-invoicing), in one of the 3 core syntactic formats, according to the semantic format described in these specifications (see chapter on "E-invoicing flow" below). In circuit A, the flow passes from the supplier to the PPF, then from the PPF to the buyer. In circuit B1, the flow passes from the supplier to the PPF, then from the PPF to the buyer's receive platform (PDP ^R) before being handed over or made available to the buyer by the PDP ^R . In circuit B2, the flow passes from the supplier to its transmit platform (PDP ^E), then from the PDP ^E to the PPF before being handed over or made available to the buyer by the PPF. In circuit C, the flow passes from the supplier to its transmit platform (PDP ^E), then from the PDP ^E to the buyer's receive platform (PDP ^R) before being handed over or made available to the buyer by the PDP ^R .
E-invoicing	3	Supplier	These invoice flows, in syntactic formats not provided for in the core, can be accepted by the emission and reception PDPs, as inputs and outputs, according to the service contract that these platforms have with their customers and partners. They can thus replace flow 2 in circuit C and are not described in these specifications.
E-invoicing / B2G	4	Supplier Public invoicing portal	These invoice flows are reserved for B2G in the framework of backward compatibility.
E-invoicing / B2G	5	Public invoicing portal Buyer	These invoice flows are reserved for B2G in the framework of backward compatibility.
Life cycle	6	Supplier Supplier's PDP (PDP ^E) Public invoicing portal Buyer's PDP (PDP ^R) Buyer Tax authority	The life-cycle flow can be used in the context of e-invoicing and e-reporting. In e-invoicing, it notifies the issuer of the flow (the supplier) of progress with invoice processing and its recipient (the buyer) of additions made by the issuer. In e-reporting, it notifies the issuer of the flow (supplier or buyer) of the processing status of the issued e-reporting flow, as well as the transmission of payment data relating to electronic invoices by the supplier or buyer.

			<p>It is generated in the core syntactic format, according to the semantic format described in these specifications (see chapter on “Life-cycle flow” below).</p> <p>In circuit A, it is issued by the PPF to the supplier (sending the flow or making it available), at the buyer’s initiative (updating the status of the invoice after making it available) or not (rejection before making the invoice available). It can also be issued by the PPF to the buyer (sending the flow or making it available) if the supplier makes additions to it.</p> <p>In circuit B1, it is issued by the buyer’s receive platform (PDP^R) to the PPF, at the buyer’s initiative (updating the status of the invoice after making it available) or not (rejection before making it available). The PPF will deliver this life cycle to the supplier (sending the flow or making it available). The PPF may also transmit additions made by the supplier as a life-cycle flow to the buyer’s receive platform (PDP^R).</p> <p>In circuit B2, it is issued by the PPF to the supplier’s transmit platform (PDP^E), at the buyer’s initiative (updating the status of the invoice after making it available) or not (rejection before making it available). The PDP^E will return this life cycle to the supplier (sending the flow or making it available).</p> <p>In circuit C, the PDP^E is also responsible for sending the PPF the life cycle corresponding to the submission of the invoice by the supplier.</p> <p>The life-cycle flow can also be issued by the buyer’s receive platform (PDP^R) to the supplier’s transmit platform (PDP^E), at the buyer’s initiative (updating the status of the invoice after making it available) or not (rejection before making it available). This life cycle must be transmitted to the PPF in parallel, to inform the tax authority. The PDP^E will return the life cycle to the supplier (sending the flow or making it available).</p> <p>The life-cycle flow also allows sending of the invoice payment data return (domestic B2B, international B2B and B2C). This flow must be issued for invoices forwarded to the tax authority (flow 1, flow 2 or flow 3 for domestic B2B invoices, flow 8 for international B2B invoices and flow 9 for B2C invoices).</p> <p>In this case, it is issued by the supplier to its transmit platform (PDP^E or PPF).</p> <p>All life-cycle flows corresponding to mandatory statuses, received or generated by the PPF, are passed on to the tax authority’s IS.</p>
Life cycle	7	<p>Supplier Supplier’s PDP (PDP^E) Public invoicing portal Buyer’s PDP (PDP^R) Buyer</p>	<p>These life-cycle flows, in syntactic formats not provided for in the core, can be accepted by the emission and reception PDPs, as inputs and outputs, according to the service contract that these platforms have with their customers and partners.</p> <p>They can thus replace flow 6 in circuits B1, B2 and C (excluding flows between PDP and PPF) and are not described in these specifications.</p> <p><u>Note:</u> Since these flows are not part of the core function, they will not be accepted by the PPF and will have to be converted into a 6 flow by the platforms.</p>

E-reporting	8	Supplier Buyer Supplier's PDP (PDP ^E) Buyer's PDP (PDP ^R) Public invoicing portal	<p>International B2B invoice flow in one of the 3 core syntactic formats, according to the semantic format described in these specifications (see chapter on "E-reporting flow" below).</p> <p>It is issued by the supplier (reporting invoices issued) to its transmit platform (registered private platform or public invoicing portal), or by the buyer (reporting invoices received) to its receive platform (registered private platform or public invoicing portal), for consolidation and forwarding of data to the tax authority.</p> <p><u>Note:</u> These flows cannot be exchanged between PDPs and PPF. Data from these flows should be included in flow 10 messages transmitted by PDPs to the PPF.</p>
E-reporting	9	Supplier Supplier's PDP (PDP ^E) Public invoicing portal	<p>B2C invoice flow in one of the 3 core syntactic formats, according to the semantic format described in these specifications (see chapter on "E-reporting flow" below).</p> <p>It is issued by the supplier (reporting invoices issued) to its transmit platform (Registered private platform or public invoicing portal), for consolidation and forwarding of data to the tax authority.</p> <p><u>Note:</u> These flows cannot be exchanged between PDPs and PPF. Data from these flows should be included in flow 10 messages transmitted by PDPs to the PPF.</p>
E-reporting	10	Supplier Buyer Supplier's PDP (PDP ^E) Buyer's PDP (PDP ^R) Public invoicing portal	<p>Reporting flow in e-reporting format. This flow is planned for all the following:</p> <ul style="list-style-type: none"> • 10.1: Transmission of international B2B or B2C invoice data, if it cannot be transmitted in the expected structured invoice format (flows 8 and 9). • 10.2: Transmission of invoice payment data (domestic B2B, international B2B and B2C) for reporting payments received for invoices transmitted (flow 8 or 9) or not (reported by flow 10.1) to the tax authority⁽¹⁾. • 10.3: Transmission of B2C transaction data. • 10.4: Transmission of payment data for B2C transactions. <p>It is issued by the supplier (reporting invoices issued [international B2B or B2C] or B2C transactions) to its transmit platform (Registered private platform or public invoicing portal), or by the buyer (reporting invoices received [international B2B]) to its receive platform (Registered private platform or public invoicing portal), for reporting to the tax authority.</p> <p>The data can be transmitted in the same flow or separated according to the needs and capacity of the issuer. The platform receiving the flow will be responsible for aggregating the data for each reporting party [at the required frequency].</p> <p>⁽¹⁾ The life-cycle flow should be preferred to flow 10.2 as far as possible.</p>
Directory	11	Issuer Public invoicing portal	<p>This flow is a request to consult the directory of invoice addressing information.</p> <p>The scope of the data and the associated syntactic format will be added in a later version of these specifications (see chapter on "Directory Flow" below).</p>

Directory	12	Recipient Public invoicing portal	This flow is a request from an invoice recipient (Buyer) to update its information in the directory. The scope of the data and the associated syntactic format will be added in a later version of these specifications (see chapter on "Directory Flow" below).
Directory	13	Buyer's PDP (PDP ^R) Public invoicing portal	This flow is a request to update the directory by a buyer's receive platform (PDP ^R) at the buyer's request (flow 12). The scope of the data and the associated syntactic format will be added in a later version of these specifications (see chapter on "Directory Flow" below).
Directory	14	Supplier's PDP (PDP ^E) Public invoicing portal	This flow is a request to consult the directory by a transmit platform (PDP ^E) for the routing of invoices entrusted to it by the supplier. The scope of the data and the associated syntactic format will be added in a later version of these specifications (see chapter on "Directory Flow" below).

3.2 Overview of flows around the public invoicing portal

The data exchanged with the public invoicing portal takes the form of invoices, statuses, invoicing data, and transaction data.

Exchanges between users and their platform(s) as well as between the public invoicing portal and registered private platforms are normalised. They are available in a number of technical formats to ensure the proper use of the data by the tax authority.

The public invoicing portal complies with European standard EN16931.

3.2.1 E-invoicing flow

The **invoice** formats are as follows:

- UBL
- CII
- Factur-X (mixed format)

The semantic format of standard EN16931 is modelled as follows:

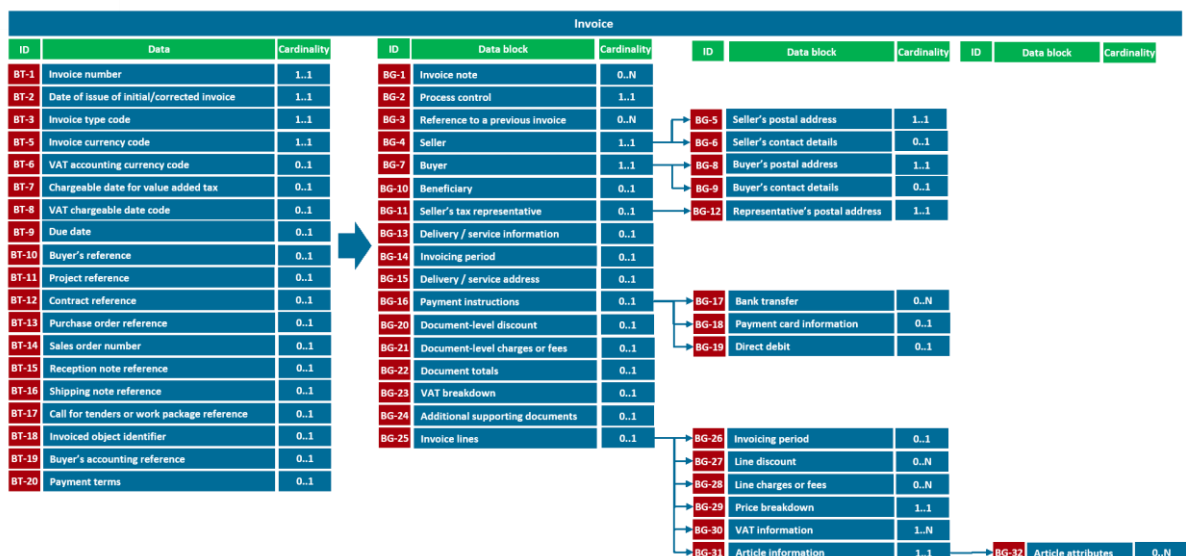


Figure 31: Semantic format of standard EN16931

3.2.2 UBL format

The exchange standard for this format is that promoted by OASIS (the Organisation for the Advancement of Structured Information Standards) in the form of standard Universal Business Language version 2.2 for all elements related to the Invoice element defined by the XML scheme. The tags in the semantic format file are located under the Invoice root tag of an XML document that complies with these standards.

Each tag complies with OASIS UBL 2.1 specifications in terms of name, cardinality and format (data type). Tags that are optional or absent in flows 1 & 2 but required in UBL format must be entered, if necessary using constants compliant with the semantic format described in the UBL specifications (e.g. "null" or "xxx").

3.2.3 CII format

The exchange standard adopted for this format is that promoted by UN/CEFACT (United Nations Centre for Trade Facilitation and Electronic Business) in the form of the Core Component Technical Specification (CCTS) version 3.0. The tags in the semantic format file are located under the CrossIndustryInvoice root tag of an XML document that complies with these standards.

Each tag complies with CII specifications in terms of name, cardinality and format (data type). Tags that are optional or absent in flows 1 & 2 but required in CII format must be entered, if necessary using constants compliant with the semantic format described in the CII specifications (e.g. "null" or "xxx").

3.2.4 Factur-X format

The Factur-X type is part of the European semantic data model for the electronic invoice (EN 16931-1).

A mixed Factur-X type invoice is a file in PDF/A-3 format corresponding to a single invoice. The PDF/A-3 file is both the directly readable representation of the invoice and the envelope for the structured data file and any additional attachments. The invoice is the PDF/A-3 file as a whole, including the embedded files, i.e. the structured data file (XML file) and the additional attachments.

For this format, only the following profiles are allowed:

- BASIC
- BASIC WL
- EN 16931
- EXTENDED
- EXTENDED FR B2B

This document is organised into several tabs: the instructions tab, tabs dedicated to the various semantic formats, and a tab grouping the enumeration lists. The "Rules of standard EN16931" tab contains all the management rules of the standard which are in addition to the specific CPRO management rules which can be found in each of the tabs for each semantic format (columns Q and R).

All invoice data must feature in the readable PDF while the structured data file contains only the information needed to automate invoice processing by the recipient. Hence the structured data file can only contain information that is in the readable PDF, but it may not contain all this information, especially if it is not automatically usable.

All invoice data is included in the readable PDF, so it is not mandatory to include an attachment in the structured data of the invoice. All attachments are thus additional attachments (type "02"). They can be located in the PDF/A-3 (XMP) metadata or in the structured data file (XML file).

- **Semantic format of flows 1 and 2**

The semantic format of flows 1 and 2 is defined in the attached Excel file “Annex 1 - B2B e-invoicing semantic format – Flows 1&2.xlsx”.

The PDPs send either flow 1 or flow 2 to the PPF, depending on the invoicing circuit used. Two cases are possible:

1. Circuit C: The invoice issuer’s PDP must generate and transmit flow 1 to the PPF hub when the invoice recipient is also behind a PDP. The transmission of this flow is then mandatory so that the PPF can forward the invoicing data to the tax authority.
2. Circuits A and B: When the issuer and/or recipient of the invoice is connected to the public invoicing portal, the PPF is responsible for generating and sending Flow 1 to the tax authority. In this case, even if the issuer is behind a PDP, the PDP does not need to send flow 1 to the PPF.

The following tabs are to be found in this file:

- Instructions: explains how the file works
- Version: tracks changes between document deliveries
- B2B - Flow 2 - UBL: semantic format for the invoice UBL in its entirety
- B2B - Flow 1 - UBL: semantic format for the UBL of the invoicing data to be transmitted to the tax authority
- B2B - Flow 2 - CII: semantic format for the invoice CII in its entirety
- B2B - Flow 1 - CII: semantic format for the CII of the invoicing data to be forwarded to the tax authority
- Factur-X FR CII D16B - Flow 2: semantic format for invoice Factur-X in its entirety
- Factur-X FR CII D16B - Flow 1: semantic format for the Factur-X of the invoicing data to be forwarded to the tax authority

3.2.5 Changes to standard EN16931

For some formats, extensions to the standard are necessary to handle certain management cases. Below are the modifications to EN16931 that are under investigation.

Since these requests for changes to the standard are not guaranteed at the start of the reform, the **annexes to the external specifications** incorporate the following changes **in the form of extensions**.

3.2.5.1 Modification of the cardinality of the buyer’s identifier (BT-46)

A buyer may have multiple private identifiers. In the scope of the French reform of electronic invoicing, it is useful to identify the company buyer through a unique “SIRET” establishment identifier, as well as through a so-called “routing” identifier to determine the receive platform via the national directory. This information will be conveyed in data item BT-46. In addition, the cardinality is already multiple for the supplier, so a modification of the standard has been requested so that the cardinality is also multiple for the buyer.

3.2.5.2 Managing multi-order / multi-delivery invoices

For multi-order invoices, where each order may have a different delivery address, this information should be added to the invoice line (Block BG-25).

In addition, each order may have different delivery dates, so a modification of the standard has been requested so that delivery information can be included at the order level (Block BG-13).

Below are the data items to be added for UBL/CII (already done for Factur-X):

Level	Cardinality	Description FR	Description Fr
2	0..1	Alternate place of delivery details	

3	0..n	Place of delivery identifier in invoice line (ISO65023)	
4	0..1	Global place of delivery identifier in invoice line	
3	0..1	Scheme identifier	
3	0..1	Place of delivery name	
4	0..1	Delivery address	
4	0..1	Delivery postcode	
4	0..1	Delivery address - Line 1	
4	0..1	Delivery address - Line 2	
4	0..1	Delivery address - Line 3	
4	0..1	Delivery town/city	
4	0..1	Delivery country code	
2	0..1	Delivery country subdivision	
4	0..1	Actual delivery details	
5	0..1	<i>Delivery date in invoice line</i>	
6	0..1	Delivery date in invoice line, value	
7	0..1	Date, format	

3.2.5.3 Managing a payer in an invoice (PAYER)

In the context of an already paid invoice or invoice payable by a third party known at the time of invoicing, it should be possible to identify a third-party "PAYER" in the invoice to facilitate reconciliation for the buyer, and/or allow the Payer to send payment.

A modification of the standard has been requested to add a new "PAYER" block, to show who is the "PAYER" for each invoice, if different from the BUYER, with the following data:

Level	Cardinality	Description FR	Description Fr
1	0..1	Payer	Set of business terms providing information about the payer, i.e. the entity that makes the payment.
2	0..1	Payer identifier	Identification of the payer.
3	1..1	Scheme identifier	Scheme identifier of the payer identifier
2	1..1	Payer name	Name of the payer.
2	0..1	Payer Role Code	Code that qualifies the payer's role
2	0..1	Payer's legal registration identifier	An identifier issued by an official registration body, identifying the payer as a legal entity or a legal person.
3	0..1	Scheme identifier	Scheme identifier of payer's legal registration identifier
2	0..1	Business name	
2	0..1	Payer's electronic address	
3	0..1	Scheme identifier	EAS code list
2	0..1	Payer contact details	
3	0..1	Payer contact	
3	0..1	Type of contact	
3	1..1	Payer contact phone number	
3	1..1	Payer contact electronic address	

In addition, in case of multiple Payees/Payers, the addition of a “Payee” and a “Payer” under block BG-16 has also been requested to identify who is the Payer and who is the Payee for each part payment. This is necessary, for example, in the case of part payment of an invoice by a third party, e.g. an insurer, excluding the excess, or a grant collected directly by the supplier.

3.2.5.4 Adding a qualifier for the beneficiary (PAYEE)

When an invoice is to be paid to a party other than the supplier, it is not possible to qualify that third party.

Example:

- Cash pooling within a group
- “Conventional” factoring in which the invoice is assigned to a bank or factor by the issuing supplier

A modification of the standard has been requested to allow addition of a qualifier to the invoice beneficiary to identify its role, extracted from a list of UNTDID 3035 codes.

3.2.5.5 Adding the INVOICEE role within an invoice

When an invoice must be sent to a third party other than the buyer, it is not currently possible to identify the company being invoiced.

Example: a central department (head office) places an order on behalf of a shop (identified as the BUYER), which receives the goods. The invoice is addressed to the head office (INVOICEE) for processing and payment.

Therefore, the addition of an INVOICEE block with the following data has been requested (it can be used in particular in the presence of a transparent intermediary):

Level	Cardinality	Description FR	Description Fr
2	0..1	<i>Invoicing business partner</i>	
3	0..n	Identifier, with scheme identifier	
3	0..1	Scheme identifier	Code of the ISO6523 repository
3	0..1	Invoicee name	
3	0..1	Legal identifier of invoicee	
4	0..1	Legal identifier of the scheme	
3	0..1	Tax registration details	
3	0..1	Invoicee business name	
3	0..1	Invoicee electronic address	
4	0..1	Scheme identifier of the electronic address	
3	0..1	<i>Contact details</i>	
4	0..1	Contact	
4	0..1	Type of contact	
4	1..1	Phone number	
4	1..1	Electronic address	
4	0..1	<i>Postal address</i>	
4	0..1	Seller's postcode	
4	0..1	Seller's legal address - Line 1	
4	0..1	Seller's legal address - Line 2	
4	0..1	Seller's legal address - Line 3	
4	0..1	Town/City	
4	1..1	Country code	
4	0..1	Shipping country subdivision	Subdivision of a country.

3.2.5.6 Consider other parties to be added to EN16931

Depending on the different management cases identified in the context of the reform of B2B electronic invoicing in France, certain additional parties may be required, with the same information regarding the address and contact for the supplier blocks (BG-5 and BG-6) and Buyer blocks (BG-8 and BG-9). A change in the standard to incorporate the following blocks has thus been requested:

- An "INVOICER", the party that creates the invoice on behalf of the seller, e.g. when it is a third party such as a market platform, or a P2P / O2C platform.
- A "SALES AGENT", the party that sells goods or services on behalf of the seller (such as a distributor), and that may also organise distribution (delivery).
- A "BUYER AGENT", a party that buys goods or services on behalf of the buyer and can play a role in the matching and approval processes, and may also act as a biller (invoice processing) or payer (invoice payment).
- A "BUYER TAX REPRESENTATIVE", the party representing the buyer with regard to its VAT obligations, in particular the collection of VAT in case of reverse charge or intra-community delivery.

3.2.5.7 Allow multiple, type-classified contacts for all parties

For each party, it may be necessary to qualify the contact type and allow multiple contacts, for example at least one business contact and one administrative contact. The contact code type may be chosen from the list of UNTDID 3139 codes, and the expansion of this list has been requested.

3.2.5.8 Data alignment for the beneficiary role (BG-10)

In the context of invoicing to the public sphere, it is useful to have other information concerning the invoice beneficiary.

For the sake of consistency, a modification to the standard has been requested to align the blocks concerning the parties within an invoice (the seller [BG-4], buyer [BG-7], beneficiary [BG-10]).

3.2.5.9 Request to allow attachments to be categorised

In the context of invoicing to the public sphere, it is useful to have other information concerning the invoice beneficiary.

For the sake of consistency, a modification to the standard has been requested to align the blocks concerning the parties within an invoice (the seller [BG-4], buyer [BG-7], beneficiary [BG-10]).

3.2.5.10 Extension to handle certain management cases

3.2.5.10.1 Change in the cardinality of the invoice line note

In the context of invoicing to the public sphere, several notes are currently provided for in the invoice line. In addition, as part of the reform and as stipulated in Decree No. 2014-928 of 19 August 2014 on DEEE (electrical and electronic equipment waste), it is planned to enter the DEEE eco-tax in this data item.

If the supplier wants to enter more information on the invoice line, this will not be possible. In consequence, the cardinality of BT-127 changes from 0..1 to 0..N and an addition to the standard has been requested to manage the subject of the note (ISO with the subject codes of the invoice header of the UNTITD 4451 repository).

3.2.5.10.2 Management of decimals

To ensure backward compatibility with the Chorus PRO electronic invoicing system, all amounts are given to 6 decimal places instead of the 2 currently used in UBL / CII / Factur-X.

3.2.5.10.3 Single taxable entity

As part of bringing VAT grouping in France into compliance with the VAT directive 2006/112/EC (already implemented in 20 Member States of the European Union), a VAT identifier will be created for the single taxable entity who becomes solely liable for VAT for all members making up the group. This intra-

community VAT number shall be indicated on all invoices issued and received by the members of the single taxable entity, in addition to their own number.

Moreover, the addition of the following data to the seller block (BG-4):

- Intra-community VAT identifier of the single taxable entity.

The conditions for adding this data to the standard are under consideration.

The remark "Member of a single taxable entity" is mandatory for all invoices issued by a single taxable entity. This remark will appear in an invoice note (BG1) with the subject code "REG".

3.2.6 Managing the readable invoice

The platforms (PDP or PPF) will be required to maintain a readable version of the invoice submitted for the issuer and the invoice received for the recipient. This readable version can be part of the invoice submitted in the case of the mixed format or it can accompany the invoice (attachment) in the case of structured formats (UBL or CII).

3.2.6.1 Readable version of the invoice submitted for the issuer

If the readable version is not included with the invoice, the public invoicing portal will use *style sheets* to create a representation of the invoice from the structured data, which will be maintained by the PPF. The invoice issuer will also have the option to submit its own style sheet to the PPF for the output of its invoices (one style sheet per submission format). Keeping these style sheets up to date will be the submitter's responsibility. In both cases, the style sheet must cover the complete flow 2 data for style sheets maintained by the PPF).

3.2.6.2 Readable version of the invoice issued or received for the recipient

A readable invoice will be provided with the issued invoice as an integral part of the invoice if it is issued in mixed format (Factur-X) or as an attachment if it is in a structured format (UBL or CII).

This readable invoice will either be that received with the invoice (complete invoice in the case of mixed format or a readable attachment in the case of structured format) or that generated from the style sheet provided by the submitter (if the invoice was submitted on the PPF). In other cases, the readable version will be generated from style sheets maintained by the PPF and applied to the output format adopted by the recipient. When using a style sheet to represent the invoice, all flow 2 data must be output through the style sheet.

3.2.7 Document management

The management of documents received by flow (API - see 4.6) or submitted to the portal will be subject to a quota for each structure.

The metrics of this quota may change over time. As a guide, it could be 20 documents with an overall maximum size of 200 MB. This quota applies to linked documents (or documents awaiting linking), i.e. once the quota has been reached or exceeded, it will not be possible to submit invoices by flow or API, or new attachments.

Linked documents (attachments only) will be retained until deleted by their owner or the structure's administrator or on reaching their expiry date. The lifetime of these documents can be extended by the owner or the structure's administrator and linked as needed to invoices on the Portal or through an API.

The lifetime of unlinked documents (attachments only) will be limited (only a few days) to avoid using up the allocated quota unnecessarily. This lifetime may be extended by the submitter of the document (or structure administrator) to a maximum of 30 days.

3.2.8 B2G flow (compatible with standard 16931)

Prior to implementation of the B2B electronic invoicing reform, Chorus PRO accepted several formats for sending invoices to the public sector.

The implementation of the reform imposing flows compatible with European standard 16931 renders the B2G flows used until now obsolete.

Companies wishing to send an invoice to the public sphere will be able to send their invoice according to flow 2 (core format), either through the PPF or through a PDP (invoices for the public sphere will be systematically addressed to the PPF, regardless of the transmit platform chosen).

3.2.9 Life-cycle flow

The life-cycle flow allows each of the parties involved (suppliers, buyers, registered private platforms, public invoicing portal and tax authority) to follow the status of invoices as they progress through the invoicing circuit, from submission of the invoice to receipt of payment (see above §2.8).

The semantic format of the life-cycle flow provides for all these statuses and the data that accompanies them, as well as their origins and destinations. It takes the following form:

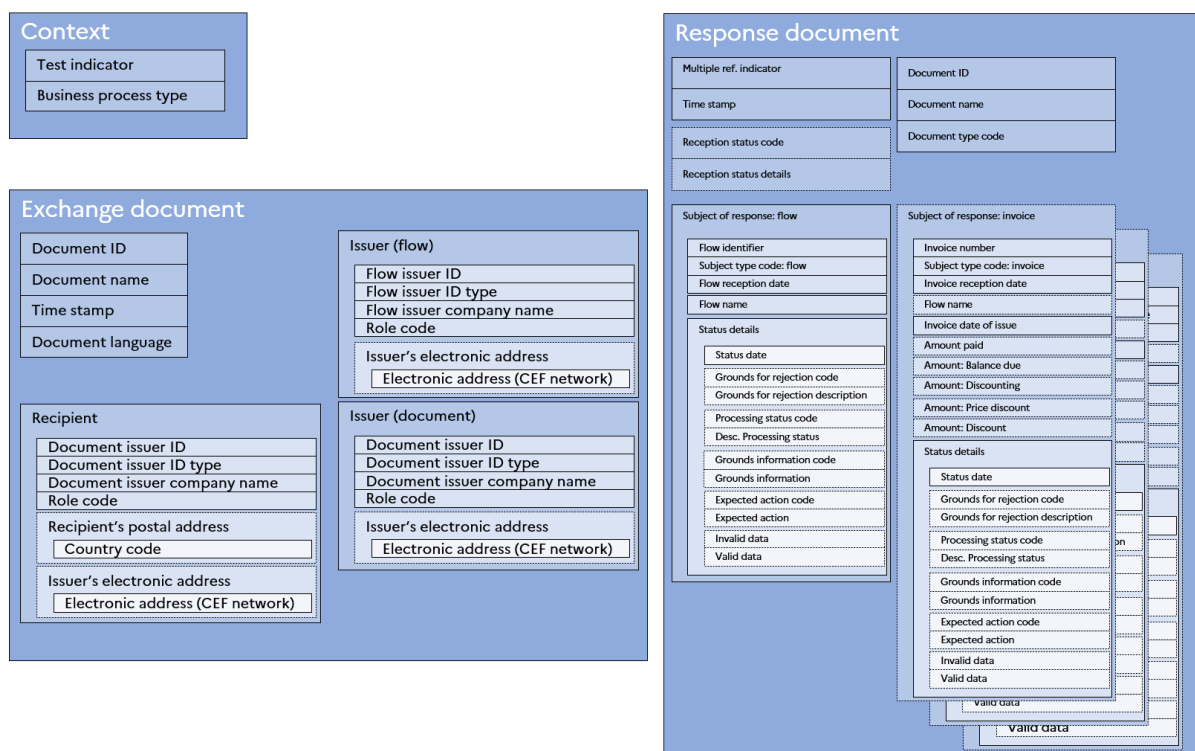


Figure 45: Representation of the semantic format of the life-cycle flow

Details of the format can be found in "Annex 2 - B2B life cycle semantic format.xlsx". It contains the data mapping to the syntactic format chosen for the life cycle: **UN/CEFACT SCRDM CI Cross Domain Application Response message**.

The life-cycle flow is used for:

- Flow acknowledgement (flow 1, flow 2 or flow 10), positive or negative (inadmissibility);
- Mandatory and optional invoice statuses (flow 2)
- Statuses associated with e-reporting (flow 10).

3.2.10 E-reporting flow

The e-reporting flow allows transmission of:

- The data concerning transactions in international B2B and B2C (final consumer), whether or not they have been invoiced.
- Payment data (receipt of payment) for international B2B and B2C invoices and transactions, as well as domestic B2B invoices supported by e-invoicing flows. Payment data must only be transmitted for supplies of services, whether the subject of an electronic invoice (e-invoicing flow or e-reporting flow 8 or 9) or not (e-reporting flow), excluding reverse charge transactions and excluding the option to pay VAT on debits.

For taxable entities connected to the PPF, several possibilities are offered for transmission of transaction data:

- International B2B:
 - 1) If an invoice has been issued in electronic form (in one of the core formats), it can be transmitted in structured format (flow 8 for B2B invoices).
 - 2) If an invoice has been issued but is not in one of the core formats (in the context of international B2B or B2C distance sales in particular) or cannot be transmitted directly in this format, the data for this invoice must be transmitted in the dedicated e-reporting flow, in the "transaction/invoice reporting" block (flow 10.1).
- B2C:
 - 1) The aggregated data for transactions (whether invoiced or not) made in a day must be transmitted in an e-reporting flow in the "transaction/transaction reporting" block (flow 10.3),
 - 2) If the company chooses not to aggregate all transaction data, invoice data can be transmitted in the dedicated e-reporting flow, in the "transaction/invoice reporting" block (flow 10.1) or via a structured or mixed flow (flow 9) if the invoice has been issued in one of the core formats¹.

In e-reporting, the required data is sent during an e-reporting period defined in §2.10.2.

Similarly, several possibilities are offered for payment data if it can be transmitted (receipts of payment):

- International B2B:
 - 1) If an invoice has been issued and transmitted to the reporting party's platform, the payment data may be transmitted in a life cycle flow (flow 6) with "payment received" status or in an e-reporting flow, in the "payment/invoice reporting" block (flow 10.2);
 - 2) If an invoice has been issued but not transmitted to the PPF (i.e. the corresponding data has been transmitted in an e-reporting flow 10.1), the associated payment data will be transmitted in an e-reporting flow, in the "payment/invoice reporting" block (flow 10.2).
- B2C:
 - 1) the aggregated payment data must be transmitted in an e-reporting flow in the "payment/transaction reporting" block (flow 10.4);
 - 2) If the enterprise has not aggregated all transaction data: if an invoice has been issued and transmitted to the reporting party's platform, the payment data may be transmitted in a life cycle flow (flow 6) with "payment received" status or in an e-reporting flow, in the "declaration of payments/invoice" block (flow 10.2);

Note that the PDPs will be required to submit the reporting data to the PPF in an e-reporting flow (flow 10 grouping the sub-groups provided by the reporting parties or extracted from flow 8, flow 9 or the life cycle) aggregated by SIREN and by transmission period.

¹ Non-invoiced transaction data must in all cases be aggregated by day and transmitted in a 10.3 flow.

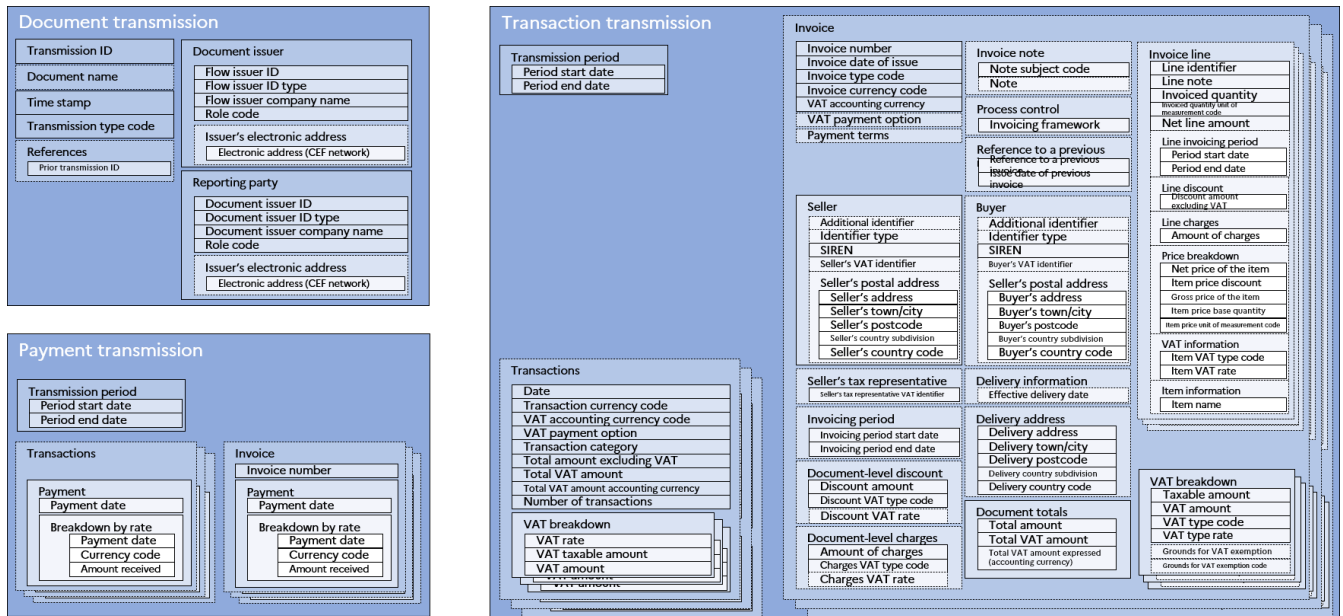


Figure 46: Representation of the semantic format of the e-reporting flow

3.2.10.1 E-reporting of B2B international / B2C transaction data resulting in electronic invoice

3.2.10.1.1 Invoice flows

These flows allow transmission to the tax authority of the invoicing data for international B2B and B2C transactions for which electronic invoices have been issued in one of the core formats.

International B2B invoices:

For international B2B transactions, the data to be transmitted will be identical to that transmitted for e-invoicing (see 2.4.6.1Mandatory data), excluding the unique identification number (SIREN) of the foreign taxable client, which will not be present. The SIREN will be replaced by the intra-community VAT number or a foreign number (see *Annex 7 - Management rules.xlsx*).

The following tabs are to be found in this file "Annex 7 - Management Rules.xlsx":

- CPRO management rules: Specific management rules
- Standard EN16931 rules: Management rules of the standard
- EN16931 Code lists: Repositories available for each data item (BT) resulting in a repository

Invoices should be submitted in the same formats (UBL, CII, Factur-X) as those provided for in the case of e-invoicing (see "E-invoicing flow" above).

The semantic format of flow 8 is defined in the attached Excel file "Annex 4 - B2B e-reporting semantic format – Flow 8.xlsx".

The following tabs are to be found in this file:

- Instructions: explains how the file works
- B2B - Flow 8 – UBL: semantic format for UBL
- B2B - Flow 8 – CII: semantic format for CII
- Factur-X FR CII D16B – Flow 8: semantic format for Factur-X

B2C invoices:

For B2C transactions, only the data in the following list is mandatory (data transmitted in the e-reporting flow may therefore be restricted to this list):

- the unique identification number (SIREN) of the taxable entity referred to in Article 242 *nonies* A (1° of I);
- the invoice number;
- the date of the invoice;
- the indication "Option to pay VAT on debits" if the taxable entity has exercised this option;
- For each tax rate, the total amount excluding VAT and the corresponding VAT amount;
- Total amount of VAT payable, excluding any foreign VAT, expressed in euros for transactions in foreign currency;
- Currency;
- Transaction category:
 - (i) Delivery of goods subject to value added tax;
 - (ii) Supply of services subject to value added tax;
 - (iii) Deliveries of goods and supplies of service not subject to value added tax in France, including intra-Community distance sales referred to in Article 258 A (1° of I) and Article 259 B of the General Tax Code;
 - (iv) Transactions giving rise to application of the schemes provided for in Article 266 (e of 1) and Articles 268 and 297 A of the General Tax Code (VAT margin scheme).

Use of the e-reporting flow aggregating invoice data and non-invoiced transaction data (see §3.2.10.2 E-reporting of non-invoice B2C transaction data below) is to be preferred.

If the company does not use data aggregation, invoices should be submitted in the same formats (UBL, CII, Factur-X) as those provided for in the case of e-invoicing (see "E-invoicing flow" above).

The semantic format of flow 9 is defined in the attached Excel file "*Annex 5 - FE e-reporting semantic format – Flow 9.xlsx*".

The following tabs are to be found in this file:

- Instructions: explains how the file works
- FE - Flow 9 - UBL: semantic format for UBL
- FE - Flow 9 - CII: semantic format for CII
- Factur-X FR CII D16B – Flow 9 EXTENDED: semantic format for Factur-X

3.2.10.1.2 E-reporting flow

This flow allows transmission to the tax authority of transaction data for international B2B and B2C transactions for which invoices have been issued, when the transmission of the invoices themselves is not possible or not appropriate (flow 10.1).

For international B2B transactions, the data to be transmitted will be identical to that transmitted for e-invoicing (*see 2.4.6.1 Mandatory data*), excluding the unique identification number (SIREN) for the foreign taxable entity, which will not be present. The SIREN will be replaced by the intra-community VAT number or a foreign number (*see Annex 7 - Management rules.xlsx*).

For B2C transactions, only the data in the following list is mandatory (data transmitted in the e-reporting flow may therefore be restricted to this list):

- the unique identification number (SIREN) of the taxable entity referred to in Article 242 *nonies* A (1° of I);
- the invoice number;
- the date of the invoice;
- the indication "Option to pay VAT on debits" if the taxable entity has exercised this option;
- For each tax rate, the total amount excluding VAT and the corresponding VAT amount;
- Total amount of VAT payable, excluding any foreign VAT, expressed in euros for transactions in foreign currency;
- Currency;
- Transaction category:

- (i) Delivery of goods subject to value added tax;
- (ii) Supply of services subject to value added tax;
- (iii) Deliveries of goods and supplies of service not subject to value added tax in France, including intra-Community distance sales referred to in Article 258 A (1° of I) and Article 259 B of the General Tax Code;
- (iv) Transactions giving rise to application of the schemes provided for in Article 266 (e of 1) and Articles 268 and 297 A of the General Tax Code (VAT margin scheme).

The data will be transmitted in the “transaction/invoice reporting” block (in the case of data sent on the basis of an invoice, so one instance per invoice) and accompanied by a “return document” block containing the data necessary to identify the report, the reporting party and the issuer of the flow.

The semantic and syntactic format of the e-reporting flow (flow 10) is defined in the attached Excel file “Annex 6 - FE e-reporting semantic format – Flow 10.xlsx”.

The following tabs are to be found in this file:

- Instructions: explains how the file works
- E-reporting - Flow 10: semantic and syntactic format for e-reporting

3.2.10.2 E-reporting of non-invoice B2C transaction data

This flow allows transmission to the tax authority of transaction data for B2C transactions, regardless of whether an invoice was issued or not (flow 10.3).

The data in the following list is therefore mandatory:

- The period to which the transmission refers;
- the unique identification number (SIREN) of the taxable entity referred to in Article 242 *nonies* A (1° of I);
- The indication “Option to pay VAT on debits” if the taxable entity has exercised this option;
- For each tax rate, the total amount excluding VAT and the corresponding VAT amount;
- Total amount of VAT payable, excluding any foreign VAT, expressed in euros for transactions in foreign currency;
- Currency;
- Transaction category:
 - (i) Delivery of goods subject to value added tax;
 - (ii) Supply of services subject to value added tax;
 - (iii) Deliveries of goods and supplies of service not subject to value added tax in France, including intra-Community distance sales referred to in Article 258 A (1° of I) and Article 259 B of the General Tax Code;
 - (iv) Transactions giving rise to application of the schemes provided for in Article 266 (e of 1) and Articles 268 and 297 A of the General Tax Code (VAT margin scheme).
- The number of daily transactions;
- The date of the transactions.

The data will be transmitted in the “transaction/transaction reporting” block and accompanied by a “Reporting document” block containing the data necessary to identify the report, the reporting party and the issuer of the flow.

The semantic and syntactic format of the e-reporting flow (flow 10) is defined in the attached Excel file “Annex 6 - FE e-reporting semantic format.xlsx”.

The following tabs are to be found in this file:

- Instructions: explains how the file works
- E-reporting - Flow 10: semantic and syntactic format for e-reporting

The “Z report” or “closing report” daily recap constituted from the cash register systems totalizes all daily receipts, sales and VAT, and can therefore provide the information necessary to create the corresponding (XML) e-reporting flow.

3.2.10.3 E-reporting of invoiced transaction payment data

The e-reporting of payment data to be transmitted to the tax authority concerns the receipt of payment for domestic B2B invoices (e-invoicing), international B2B and B2C invoices for transactions falling within the category of supplies of service mentioned in Articles 289 *bis* and 290 of the General Tax Code, for which the company has not opted for payment of VAT on debits and excluding operations giving rise to reverse charge VAT.

3.2.10.3.1 Life-cycle flow

If the invoices have been transmitted to the tax authority (flow 2, 3, 8 or 9), this payment data will be transmitted in a life cycle flow (Flow 6, see "life cycle flow" above) with "payment received" status (212) by entering the invoice date and the amount broken down by the VAT rate.

3.2.10.3.2 E-reporting flow

If the invoices have been issued but could not be transmitted to the tax authority in an electronic format in one of the core formats (i.e. the corresponding data was transmitted in an e-reporting flow 10.1), this payment data will be transmitted in an e-reporting flow (flow 10.2).

The data to be transmitted is:

- The period of the corresponding transmission;
- Invoice number;
- Date of receipt of payment;
- Currency;
- Amount received broken down by VAT rate.

The data will be transmitted in the "payment/invoice reporting" block and accompanied by a "Reporting document" block containing the data necessary to identify the report, the reporting party and the issuer of the flow.

The semantic and syntactic format of the e-reporting flow (flow 10) is defined in the attached Excel file "*Annex 6 - FE e-reporting semantic format – Flow 10.xlsx*".

The following tabs are to be found in this file:

- **Instructions:** explains how the file works
- **E-reporting - Flow 10:** semantic and syntactic format for e-reporting

In B2C, if the invoicing data could not be transmitted through a flow 10.1 and was transmitted in a flow 10.3, the corresponding payment data will be transmitted in a flow 10.4 (see 3.2.10.4 E-reporting of payment data for transactions).

3.2.10.4 E-reporting of transaction payment data (B2C only)

This flow allows transmission to the tax authority of payment data for B2C transactions considered to be supplies of services as specified in Articles 289 *bis* and 290 of the General Tax Code, for which the company has not opted to pay VAT on debits and excluding transactions giving rise to reverse charge VAT.

The data to be transmitted is:

- The period of the corresponding transmission;
- Date of receipt of payment;
- Currency;

- Total amount of payments received, broken down by VAT rate.

The data will be transmitted in the “payment/transaction reporting” block and accompanied by a “Reporting document” block containing the data necessary to identify the report, the reporting party and the issuer of the flow.

The semantic and syntactic format of the e-reporting flow (flow 10) is defined in the attached Excel file “Annex 6 - FE e-reporting semantic format – Flow 10.xlsx”.

The following tabs are to be found in this file:

- Instructions: explains how the file works
- E-reporting - Flow 10: semantic and syntactic format for e-reporting

3.2.10.4.1. Procedures for sending transmission

The event giving rise to the transmission (e-reporting) of **data relating to a transaction** which did or did not result in an invoice is the **date of performance of the transaction** (the date on which the service is provided or the goods delivered).

Payment data is transmitted on the **date of receipt** of payment for the transaction, regardless of the payment methods chosen, except in the cases provided for under administrative doctrine, in particular in the case of receipt of a bank cheque (due when the cheque is deposited BOI TVA BASE 20 20).

These dates and the VAT regime of the enterprise concerned by the e-reporting shall determine the period in which the transmission is made, and the frequencies and time limits for the transmission of the corresponding data (see §2.10.2 Frequencies and time limits for the transmission of the e-reporting).

Transmission (e-reporting) must take place within the deadlines assigned to the transmission periods, as specified in the regulations (§2.9.2 Frequency of transmissions).

Transmission intervals are at the discretion of the reporting party, either when falling due or spread over the period, taking into account the following:

- A transmission may be (“transmission type code” field):
 - Initial (“IN”): this type is not mandatory and may only be used for the first transmission of the period.
 - Additional (“CO”): for a given period, this type of transmission allows all data to be sent which would not have been the subject of a previous transmission. In the absence of an “initial” transmission, the first additional transmission received will be considered by default as the “initial” transmission for the period.
 - Correction (“MO”): this type of transmission allows you to delete and replace all data from a previous transmission. A corrective message must refer to the transmission it corrects.
 - Corrigendum (“RE”): this type of transmission allows all aggregated transmissions for a period to be deleted and replaced. It should therefore refer to this period (and not to each transmission previously sent during the period).
- The data in blocks 10.3 (transmission of non-invoiced transactions) and 10.4 (transmission of payments for non-invoiced transactions) is cumulative as they are sent.
- Submissions made before the period (date of transmission < start date of the transmission period) will be rejected.

The platforms (PPF or PDP) will be responsible for aggregating the data received over the transmission period for each reporting party (SIREN) for transmission to the tax authority at the end of that period.

Transmissions received by the PPF in the form of e-reporting flows will result in the production of life cycle flows to monitor the correct processing of these transmissions. The following statuses in particular will be forwarded:

Code	Status	Trigger	Forwarding
300	Received by the platform	The transmission has been received by the platform	Recommended
301	Accepted	The transmission has been accepted and integrated by the platform	Recommended
302	Partially accepted	The transmission has been partially accepted and partially integrated by the platform	Recommended
303	Rejected	The transmission has been rejected by the platform	Recommended
304	Made available to the tax authority	The transmission has been transferred to the tax authority	Optional

3.2.10.4.2. Correction of transmission

It will be possible to correct a prior transmission by indicating the corresponding "Transmission type code" (MO):

- For correction of an e-reporting transmission (flow 10), field TT-5 "Previous transmission reference" must contain the identifier (field TT-1 "Transmission ID" of the Document block) of the transmission concerned, with the corresponding code for the transmission type reference (field TT-6 "Previous transmission type"). 0001).
- To correct an invoice transmission (Flow 8 or 9):
 - The correction to be made may be sent via a flow 10.1: field TT-5 "Previous transmission reference" must contain the invoice identifier (field BT-1 "Invoice number"), with the corresponding code for the transmission type reference (field TT-6 "Previous transmission type"). 0002). All data in this invoice will then be cancelled and replaced with the data in the new transmission.
 - The correction to be made can be sent via a correcting invoice (Flows 8 and 9), with field BT-3 "Invoice type code" given a value of 384. A new 10.1 flow will then be generated under this correcting invoice.
- For the correction of an invoice payment transmission (flow 6), the correction is sent in flow 10.2: field TT-5 "Previous transmission reference" must contain the life cycle identifier (field MDT-4 "Document identifier") with the corresponding code as the reference type (field TT-6 "Previous transmission type": 0003).

A corrective transmission may contain more data than the transmission it is intended to correct. For example, it may contain payment data even if the original transmission it is intended to correct did not contain payment data.

The corrective transmission must be addressed to the platform that processed the transmission to be corrected.

3.2.10.4.3. Rectification of transmission

One or more aggregated transmissions may be corrected by indicating the corresponding "Transmission type code": RE and the period concerned. To correct a set of aggregated transmissions (invoicing data, non-invoice transactions or payments) for a given period, the correction transmission must include values for fields TT-17 "Period start date" and TT-18 "Period end date". All aggregated data in the indicated period will then be deleted and replaced by the data contained in the corrective transmission.

3.2.10.5. Summary of the various cases of e-reporting and the associated flows

The following schemes present the different cases covered by e-reporting:

- For suppliers and buyers who have chosen the public invoicing portal for their transmissions:

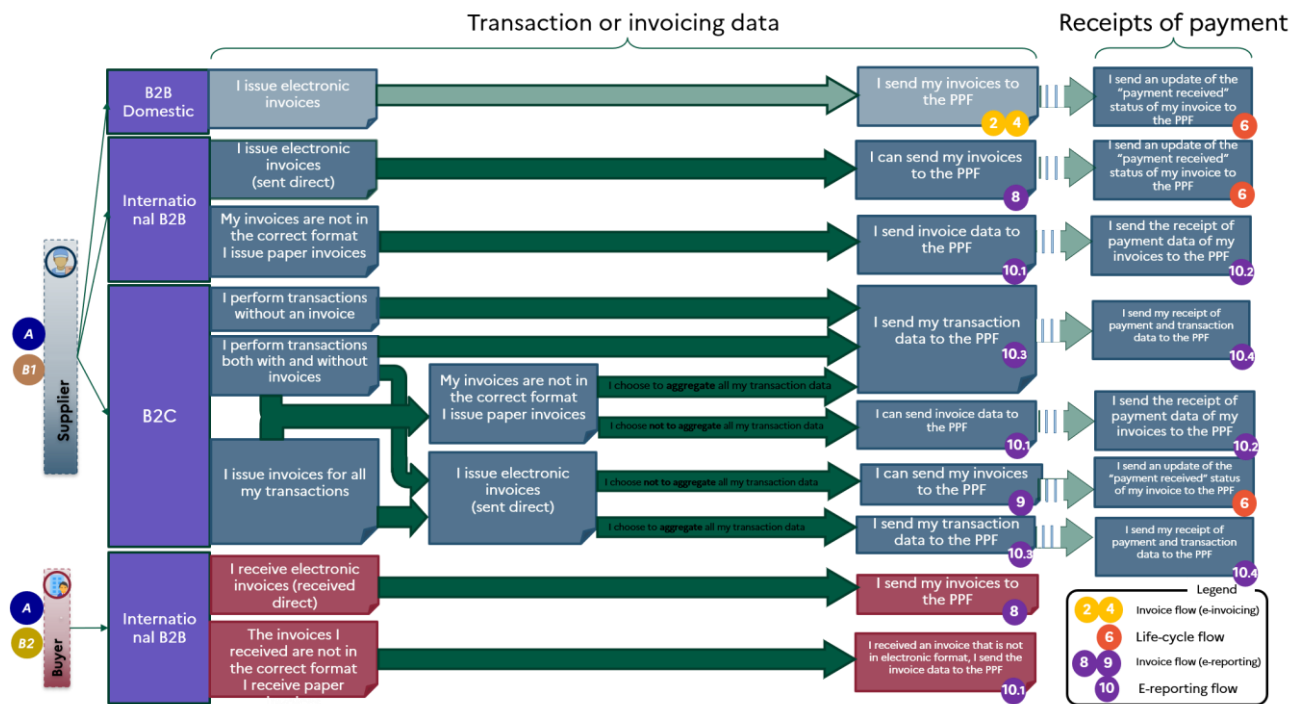


Figure 47: e-reporting, circuits A, B1 and B2

- For suppliers and buyers who have chosen a registered private platform for their transmissions:

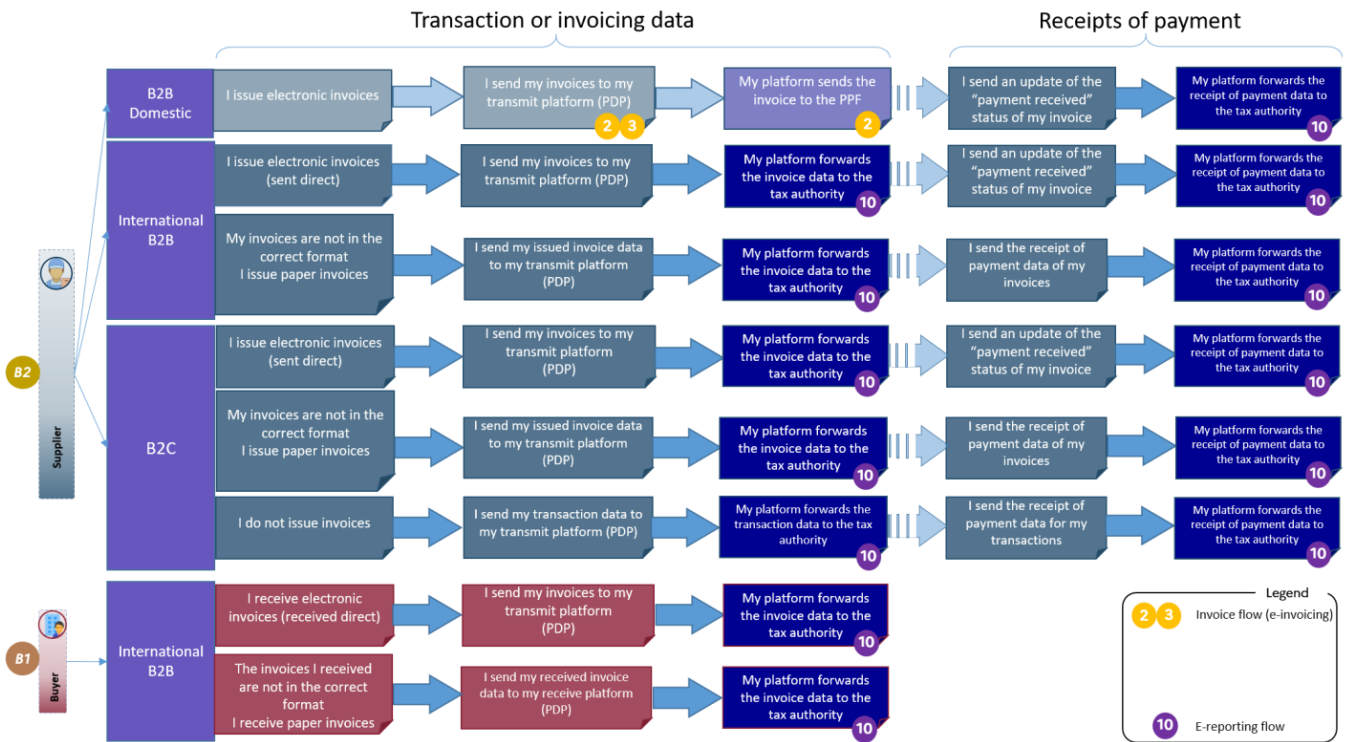


Figure 48: e-reporting, circuits B1 and B2

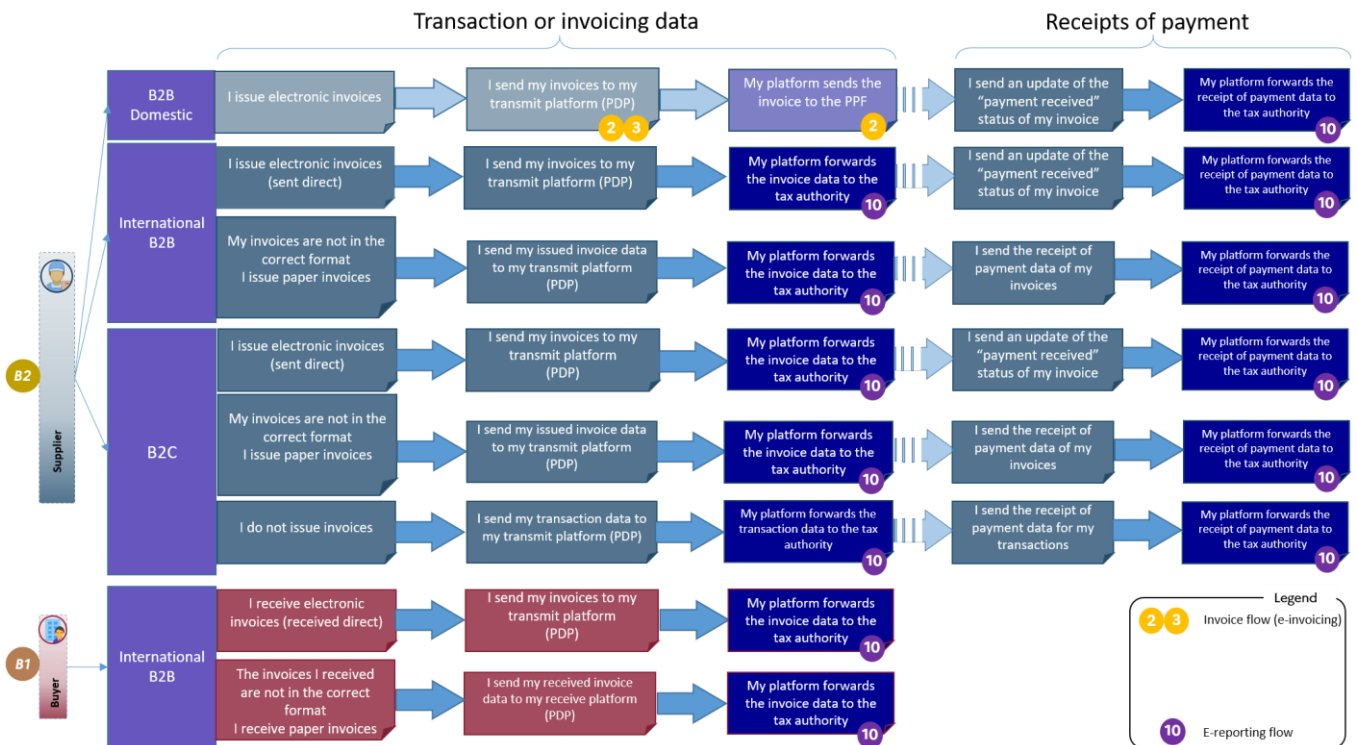


Figure 49: e-reporting, circuit C

3.2.11. Directory flow

The directory is the unique, centralised, reference database, accessible by the public invoicing portal (PPF) and registered private platforms (PDPs).

Hence, the “directory” flows are four in number, depending on the desired action and the party requesting it:

- Flow 11: request by an issuer to consult the directory to obtain information for addressing invoices to their recipient.
- Flow 12: a buyer’s request to update its information in the directory.
- Flow 13: request by a recipient’s registered private platform (PDP^R) to update the directory, at the recipient’s request.
- Flow 14: request by a registered private platform on transmit (PDP^E) to consult the directory for the routing of invoices entrusted to it by the invoice issuer.

Suppliers, buyers and their PDPs can access the directory via the various exchange modes available on the public invoicing portal: “portal mode”, “EDI” or “Service”.

The semantic format of the invoice recipient directory takes into account B2B needs, as well as B2G for backward compatibility.

List of data in flow 11 (consultation of the directory by a supplier) and flow 12 (buyer request to update the directory):

Buyer's data		Cardinality
Invoice recipient entity		
Addressing line code		1.1
SIREN number		1.1
Company name		1.1
SIRET number		0.N
Routing code		0.N
Routing code description		0.N
Routing code type		0.N
Invoice line status		1.1

B2B specific data		Cardinality
B2G management data		
Legal engagement management		0.1
Service management		0.1
Legal engagement or service management		0.1
Contracting authority		0.1
Contracting authority only		0.1
Management of “released for payment” status		0.1

List of data in flow 13 (update of the directory by a PDP^R) and flow 14 (consultation of the directory by a PDP^E):

Buyer's data		Cardinality
Invoice recipient entity		
Addressing line code		1.1
SIREN number		1.1
Company name		1.1
Type of entity (Taxable entity, Public)		1.1
SIRET number		0.N
Routing code		0.N
Routing code description		0.N
Routing code type		0.N
Invoice line status		1.1

B2B specific data		Cardinality
B2G management data		
Legal engagement management		0.1
Service management		0.1
Legal engagement or service management		0.1
Contracting authority		0.1
Contracting authority only		0.1
Management of “released for payment” status		0.1

Platform data		Cardinality
Receive platform		
Receive platform flag		0.1
Receive platform registration number		0.1
Receive platform description		0.1
Receive platform contact data		0.1
Validity start date		0.1
Validity end date		0.1
Receive platform status		0.1

Figure 50: Semantic format of the directory

The postal data in the current B2G directory is not necessary for routing invoices, so it will not be included in the future central directory of B2B and B2G recipients.

Details of the semantic format of the directory are available in “Annex 3 - Directory B2B semantic format.xlsx”.

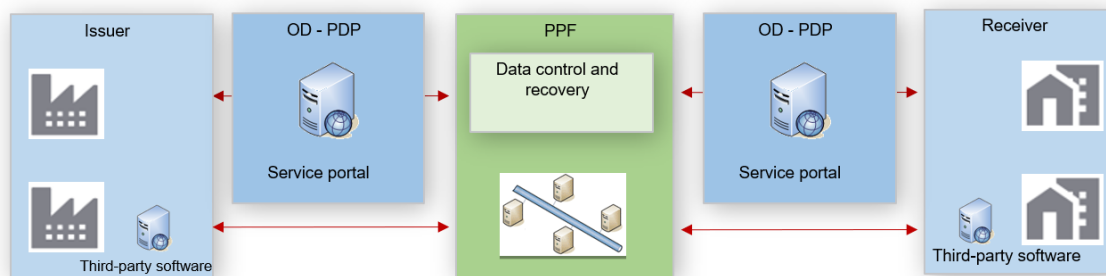
4. Introduction to service mode

4.1. Overview of the APIs

4.1.1. Introduction to the service offer

The API mode allows users to access all features available to them from the IT tools already deployed within the partner structures. There are two integration methods:

- **Integration into Information Systems (IS):**
APIs are integrated directly into information systems or management software for parties issuing and receiving invoices or their dematerialising operators (ODs). Users can thus directly access the solution's features and their upgrades from their usual IT tools, internal or offered by their OD.
APIs can also be integrated into the IS of the PDPs to give them more flexibility (compared with EDI mode), with some APIs dedicated to their use.
- **Integration into third-party software:**
Editors will be able to offer software based on the APIs. Depending on the mode chosen by the editor, connection can then be effected by the editor, or by the customer itself during installation or deployment in its IS. This third-party software will complement the customer's information system by adding a communication layer to the PPF.



The APIs, as part of the services offered by the PPF, will be based on REST-type architecture. Data queries will be sent by the http protocol. On receipt of the query, the APIs will send messages in JSON or XML format or an http return code (See chapter 4-2-4 API return code).

The APIs offered will be synchronous (i.e. the connection is maintained after each call until the response is obtained) and are described later in the document.

However, in order to offer new services and limit the increasing number of calls, asynchronous APIs (i.e. the connection is closed after the call and a new connection is made by the server to deliver the response when it is ready) will be offered later, with subscription management (on the notification mode) as far as possible.

These asynchronous APIs could be used to give notification of the arrival of new invoices to be processed, for example.

This type of operation will be described in a future version of the external specifications.

4.1.2. API exchange formats

The preferred formats for API exchanges are XML and JSON. The documentation for each API will specify the call format to be provided and the response format provided.
The content of the query must thus match the format expected by the queried API.
The API format is described below.

4.1.3. API versioning

To minimise the impact on the code of the API call, versioning will be achieved using a version number in the URI path.

In the event of upgrades, at least two versions of each API will be maintained to facilitate customer adaptation.

4.1.4. Introduction to VERBS

The following verbs (methods) will be used in the services offered by the PPF:

Action	Verb (method)	Example
Reading	GET	/monapi /ressources/id requested object
Creation	POST	/monapi /ressources
Update	PUT	/monapi /ressources/id requested object
Deletion	DELETE	/monapi /ressources/id requested object

4.2. Prerequisites for using API mode

4.2.1. PISTE and authentication in OAuth2 mode

The AIFE has set up the PISTE platform: **Plateforme d'Intermédiation des Services pour la Transformation de l'Etat** (Service Intermediation Platform for Transformation of the State).

This platform offers State and public-sphere API services, including Chorus PRO electronic invoicing in particular.

An introduction to the PISTE platform is available at the following address:
<https://communaute.chorus-pro.gouv.fr/documentation/presentation-de-piste/>

You can also find more information about the Chorus Pro APIs in OAuth2 mode in the PISTE technical documentation (Swagger) available at:
<https://developer.aife.economie.gouv.fr/>

4.2.2. Connection in API mode

All issuing or receiving parties wishing to choose the API channel must first create a connection to the PPF.

There are several cases:

- Direct connection
- Connection of a hub
- Connection of a third-party software editor

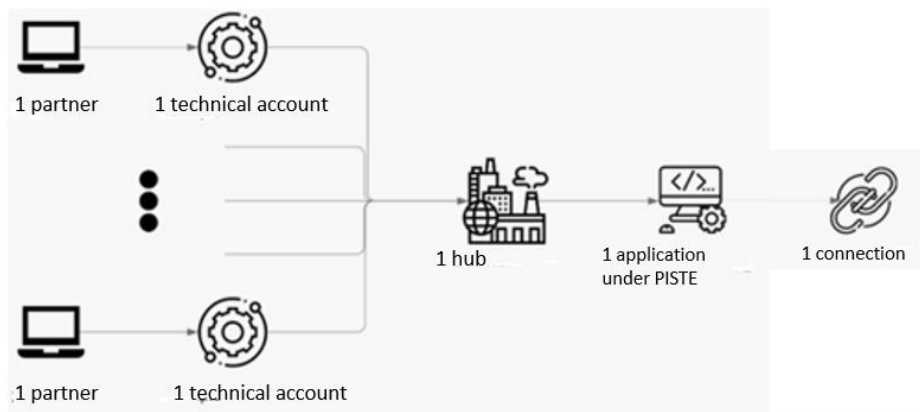
Direct connection concerns parties wishing to connect directly to the PPF and make their calls from their own solution.

They will have to create an application under PISTE, a connection to the PPF, as well as a technical account to be able to make calls. These actions will be described in the PISTE user documentation of the solution.



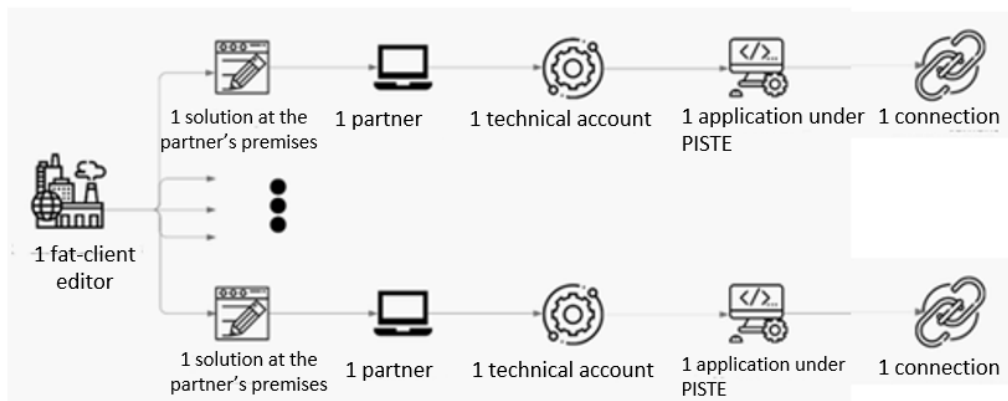
Connection of a hub:

The hub provides its customers with a web or application solution to enable them to make the various API calls. **It is thus the hub that makes API calls on behalf of all its customers.** In this case, each partner must have a technical account, but only the hub needs an application under PISTE and a connection to the PPF.



Connection of a third-party software editor:

The case of a third-party software editor concerns an editor that installs solutions at its customers' premises, allowing customers to make their calls from their own servers. In this case, **each customer must have its own application under PISTE as well as its own connection.** The editor will have to gather the various technical accounts in order to configure its solution at the customer's premises and thus allow the customer to make the various API calls.



4.2.3. Return code for API queries

Following an API call by the customer, the server will return data or an HTTP return code. In the case of an error return code, the body of the return message will give as much detail as possible about the error encountered.

Technical errors can be of two types:

- A client error is associated with error code 40x

- A server error is associated with error code 50x

List of the main HTTPS codes

Return code	Description - Comment
200	OK
201	OK A new resource was created
204	OK Confirmation of resource deletion
400	Bad query The query was invalid or cannot be completed
401	Not allowed. The query requires user authentication
403	Not allowed. The server understood the query but refuses it or access is not allowed
404	Not found There is no resource at the given URI
406	Query format not accepted
429	The client has issued too many calls within a given time
500	Internal server error
503	Service unavailable

4.2.4. Description of the APIs

The description of the APIs in this chapter is by functional area.

API services in the PPF cover three functional areas:

- E-invoicing
- E-reporting
- Directory

Each area is made up of resources. Each resource is made up of identifying attributes or data that characterises it.

A resource can be a main resource or an additional resource. An additional resource will be dependent on the main resource.

E.g. the e-invoicing area includes fixed resources such as **Invoice**, **Party** and the additional resource **Note**. A resource itself is made up of static data (fixed) and dynamic data (variable) resources.

A dynamic data resource must follow the life cycle of the resource to which it is attached and must therefore be updated. It therefore has its own I/O table.

E.g. The invoice resource has fixed attributes/data such as its number or its issuer. This data is frozen regardless of the status of the invoice. This invoice resource is also made up of attributes/data in the additional resource **Note**, which can vary throughout the invoice life cycle.

4.2.5. Input Output table

Just as there are additional resources, there are also additional I/O tables (in the case of dynamic data resources).

The main I/O table of the resource can be made up of additional I/O tables.

Assigning an additional resource of variable data to a main resource will require prior knowledge of the identifiers of the resources that make it up.

E.g. Addition of an attachment (dynamic additional resource) to an invoice will require knowledge of the document identifier and the invoice identifier before adding it as an Attachment.

The various input/output tables provided will allow identification of:

- Mandatory and optional attributes of the resource through the cardinality.
- Searchable input attributes (I/O) or (I)
- Returned output attributes. (O) or (I/O)

E.g.

Attribute	Cardinality	Description	I/O	Comment
numeroFacture	1.1	Invoice number	I/O	The numeroFacture data item is mandatory (cardinality 1.1) and is an API input and output attribute
codeTypeFacture	1.1	Invoice type code	I	The codeTypeFacture data item is mandatory (cardinality 1.1) and is an input-only attribute (I)
codeDeviseTva	0.1	VAT currency code	I	The codeDeviseTva data item is optional (cardinality 0.1) and is an input-only attribute (I)

- To view dependencies between different resources.

Main resource	Additional resource	Attribute	Cardinality	Description	E/S
R e s s o u r c e	Fixed	xxx	1.1	xxx xxx	E/S
		xxx	1.1	xxx xxx	E/S
		xxx	1.1	xxx xxx	E/S
		xxx	1.1	xxx xxx	E/S
	Variable	Refer to the I/O table for that variable resource E/S - 1/0			
	Fixed	xxx	0.n	xxx xxx	E
		xxx	0.1	xxx xxx	E/S
		xxx	0.n	xxx xxx	E
		xxx	0.n	xxx xxx	E

4.3. E-invoicing APIs

Services in the "E-INVOICING" area provide access to the e-invoicing features, covering flows 1 and 2 (*see chapter 3-2-1 of the external specifications*) and life-cycle flows (*see chapter 3-2-3 of the external specifications*).

This E-invoicing area is made up of four resources corresponding to the different possibilities for creating invoices (flow 2) and invoicing data (flow 1) by the API.

- Invoice
- Flow
- Document
- Invoicing data

The first three resources (Invoice, Flow, Document) are component resources of flow 2.

The invoicing APIs allow:

- creation of an invoice or invoicing data through the essential data;
- creation of an invoice or invoicing data through a flow;
- modification of an invoice (status, attachment);
- consultation, search, download of an invoice, invoicing data, or document;
- submission of a document (a document specific to a party, an invoice attachment, an invoice flow, or invoicing data) (1);
- creation of a flow from a document.

(1) PDF submission for invoice creation will not be allowed in service mode.

4.3.1. Detail of E-invoicing resource APIs

Verb (method)	Resource	Path	Description
POST	Invoice	/facture	<p>Creation of an invoice from its data and attachments. Returns the identifier of the invoice created. Details of the input and output data are given in the corresponding input-output table (Annex 9 - API_E-invoicing IO table).</p>
GET			
	Invoice	/facture	<p>Multi-criteria search of invoices. Returns the invoice identifiers, the essential data of these invoices, statuses, and links to view and download it.</p> <p>Searches may be performed on:</p> <ul style="list-style-type: none"> • invoice identifiers; • invoice data (e.g. invoice number); • invoice sub-resources (e.g. a party); • statuses; • dates. <p>The search criteria may be cumulative (the full list of criteria will be provided in a later version of the specifications).</p> <p>The search result will be paginated (50 results by default) and sortable according to different criteria (default sorting on date of last update).</p> <p>Details of the output data are given in the corresponding input-output table (Annex 9 - API_E-invoicing IO table).</p> <p>It will be possible to subscribe to a search (on the first result or in the form of notifications) to avoid recurring calls. Details of these subscriptions and their implementation (webhooks, websockets, events, etc.) will be specified in a later version of the external specifications.</p>

GET	invoice	/facture/consultation/{id_facture}	Consultation of an invoice: allows a download of the readable version of an invoice, built from a style sheet or in its original form if it was created in the Factur-X format. Details of the output data are given in the corresponding input-output table (Annex 9 - API_E-invoicing IO table).
GET	invoice	/facture/telechargement/{id_facture}	Downloading an invoice: allows downloading of an invoice in structured format from its identifier, with or without its attachments and readable version. Details of the output data are given in the corresponding input-output table (Annex 9 - API_E-invoicing IO table).
POST	invoice	/facture/pj	Addition of an attachment to an invoice from a downloaded document with its identifier (attachment), see document POST method below. Returns the invoice data and its latest status.
POST	invoice	/facture/cycledevie	Allows addition of a life cycle to the invoice, with the associated data (details, grounds, amounts, etc.). Changes the invoice status. Details of the input and output data are given in the corresponding input-output table (Annex 14 - API_Life-cycle IO table).
GET	invoice	/facture/{id_facture}/statut	Returns the current status of an invoice or its history from and/or to a given date. Details of the output data are given in the corresponding input-output table (Annex 14 - API_Life-cycle IO table).

Verb (method)	Resource	Path	Description
POST	invoicing data	/donneesfacturation	Creation of a flow 1 from its data. Returns the identifier of the flow 1 created. Details of the input and output data are given in the corresponding input-output table (Annex 12 - API_flow_1 Reporting IO table).
GET	invoicing data	/donneesfacturation	Multi-criteria search of flow 1. Returns the flow 1 identifiers, essential data, and statuses. Searches may be performed on: - invoicing data identifiers; - invoice data (e.g. invoice number); - invoicing data sub-resources (e.g. a party); - statuses; - dates. The search criteria may be cumulative (the full list of criteria will be provided in a later version of the specifications). The search result will be paginated (50 results by default) and sortable according to different criteria (default sorting on date of last update). Details of the output data are given in the corresponding input-output table (see Annex 12 - API_flow_1 Reporting IO table). It will be possible to subscribe to a search (on the first result or in the form of notifications) to avoid recurring calls. Details of these subscriptions and their implementation (webhooks, websockets, events, etc.) will be specified in a later version of the external specifications. Details of the output data are given in the corresponding input-output table (Annex 12 - API_flow_1 Reporting IO table).
GET	invoicing data	/donneesfacturation/{id_donnnesfacturation}/statut	Returns the status of a flow 1 or its history from and/or to a given date, at the time of the API call. Details of the output data are given in the corresponding input-output table (Annex 12 - API_flow_1 Reporting IO table).
POST	flow	/flux	Creation of an invoice flow (Flow 1 or 2) from a submitted document. The nature of the flow must be specified (invoice or invoicing data). Returns the identifier of the flow created.

	flow	/flux/recherche	<p>Multi-criteria search of flow. Returns the flow identifiers, statuses, invoice identifiers, or identifiers of any associated invoicing data, the essential data of these invoices, statuses, and links to view and download them. Searches may be performed on:</p> <ul style="list-style-type: none"> • flow identifiers; • flow names; • statuses; • dates. <p>The search criteria may be cumulative (the full list of criteria will be provided in a later version of the specifications). The search result will be paginated (50 results by default) and sortable according to different criteria (default sorting on date of last update). Details of the output data are given in the corresponding input-output table (Annex 10 - API_Flow IO table).</p> <p>It will be possible to subscribe to a search (on the first result or in the form of notifications) to avoid recurring calls. Details of these subscriptions and their implementation (webhooks, websockets, events, etc.) will be specified in a later version of the external specifications. Details of the output data are given in the corresponding input-output table (Annex 10 - API_Flow IO table).</p>
GET			
GET	flow	/flux/{id_flux}/statut	<p>Returns the status of a flow or its history from and/or to a given date, at the time of the API call. Details of the output data are given in the corresponding input-output table (Annex 10 - API_Flow IO table).</p>
POST	document	/document	<p>Creation of a document associated with the user's organisation. This document is created from a file submitted via the PISTE attachment management service or an equivalent (the service documentation will be added in a later version of the specifications) and therefore takes the reference of this file as an input. By associating it with the invoice resource, it becomes an Attachment, and by associating it with the Flow resource, it becomes an invoice flow or invoicing data flow. Returns the identifier of the document created.</p> <p>This case does not involve submission of a PDF document for optical character recognition.</p>
GET	document	/document/recherche	<p>Multi-criteria search of a document among those associated with the user's organisation. Returns names, statuses, descriptions, and links for their download.</p>

			Details of the output data are given in the corresponding input-output table (see Annex 11 - API_Document IO table).
GET	document	/document/{id_flux}/statut	Returns the current status of a document or its history from and/or to a given date.
PUT	document	/document/{id_document}	Allows a document to be updated by replacing its name, description, or content.
DELETE	document	/document/{id_document}	Allows deletion of a document.

4.3.2. Flow I/O table

This I/O table summarises the attributes of the flow resource.
Refer to **Annex 10 - API_Flow IO table**.

4.3.3. Flow 1 Invoicing Data I/O table

This I/O table summarises the attributes of the flow 1 Reporting resource.
Refer to **Annex 12 - API_flow_1 Reporting IO table**.

4.3.4. Invoice I/O table

This I/O table summarises the attributes of the invoice resource. It should be noted that the invoice I/O table is made up of an additional I/O table linked to the Document resource.
Please refer to the annexes below for details of the various tables:

- Annex_9 - API_E-invoicing IO table
- Annex_11 - API_Document IO table

4.3.5. Document I/O table

The document I/O table describes the Document main resource.
By associating it with the invoice resource, it becomes an Attachment, and by associating it with the Flow resource, it becomes an invoice flow or invoicing data flow.

Refer to **Annex 11 - API_Document IO table**

4.4. E-reporting APIs

Services in the "E-reporting" area provide access to the reporting features covering flows 8, 9 and 10 (see chapter 3-2-4 of the external specifications) and life-cycle flows (see chapter 3-2-3 of the external specifications).

This E-reporting area is made up of four resources corresponding to the different possibilities for reporting by API.

- Invoice
- Flow
- Document
- Reporting data

The E-reporting APIs allow:

- creation of a report through the essential data;
- creation of a report through a flow;
- consultation, search, download of a report or document;
- submission of a document;
- creation of a flow from a document

4.4.1. Detail of E-reporting resource APIs

Verb (method)	Resource	Path	Description
POST	flow	/flux	Creation of a reporting flow from a submitted document. The flow type must be specified (reporting data). Returns the identifier of the flow created.
GET	Flow (?)	/flux	<p>Multi-criteria search of flow. Returns the flow identifiers, statuses, reporting identifiers, the essential data of the report, statuses, and links to view and download them.</p> <p>Searches may be performed on:</p> <ul style="list-style-type: none"> • flow identifiers; • flow names; • statuses; • dates. <p>The search criteria may be cumulative (the full list of criteria will be provided in a later version of the specifications).</p> <p>The search result will be paginated (50 results by default) and sortable according to different criteria (default sorting on date of last update).</p> <p>Details of the output data are given in the corresponding input-output table (see Annex 10 - API_Flow IO table).</p> <p>It will be possible to subscribe to a search (on the first result or in the form of notifications) to avoid recurring calls. Details of these subscriptions and their implementation (webhooks, websockets, events, etc.) will be specified in a later version of the external specifications.</p> <p>Details of the output data are given in the corresponding input-output table (see Annex 10 - API_Flow IO table).</p>
GET	flow	/flux/{id_flux}/statut	<p>Returns the current status of a flow or its history from and/or to a given date.</p> <p>Details of the output data are given in the corresponding input-output table (see Annex 10 - API_Flow IO table).</p>
POST	document	/document	<p>Creation of a document associated with the user's organisation. This document is created from a file submitted via the PISTE attachment management service or an equivalent (the service documentation will be added in a later version of the specifications) and therefore takes the reference of this file as an input.</p> <p>The document can be a flow (allowing creation of a report)</p> <p>Returns the identifier of the document created.</p>

GET	document	/document/recherche	Multi-criteria search of a document among those associated with the user's organisation. Returns names, statuses, descriptions, and links for their download. Details of the output data are given in the corresponding input-output table (see Annex 11 - API_Document IO table).
GET	document	/document/{id_flux}/statut	Returns the current status of a document or its history from and/or to a given date.
PUT	document	/document/{id_document}	Allows a document to be updated by replacing its name, description, or content.
DELETE	document	/document/{id_document}	Allows deletion of a document.

Verb (method)	Resource	Path	Description
POST	report	/declaration	Creating of a report from its data and attachments. Returns the identifier of the report created. Details of the input and output data are given in the corresponding input-output table (see Annex 15 - API_Reporting IO table).
GET	report	/declaration	Multi-criteria search of reports. Returns the report identifiers, the essential data of these reports, statuses, and links to view and download them. Searches may be performed on: <ul style="list-style-type: none"> • report identifiers; • the report data (e.g. report number); • report sub-resources (e.g. a party); • statuses; • dates. The search criteria may be cumulative (the full list of criteria will be provided in a later version of the specifications). The search result will be paginated (50 results by default) and sortable according to different criteria (default sorting on date of last update). Details of the output data are given in the corresponding input-output table (see Annex 15 - API_Reporting IO table). It will be possible to subscribe to a search (on the first result or in the form of notifications) to avoid recurring calls. Details of these subscriptions and their implementation (webhooks, websockets, events, etc.) will be specified in a later version of the external specifications.
GET	report	/declaration/consultation/{id_reporting}	Consultation of a report: allows download of the reporting flow (xml), the readable version of a report (style sheet, PDF) Details of the output data are given in the corresponding input-output table (see Annex 15 - API_Reporting IO table).
GET	report	/declaration/telechargement/id_reporting	Downloading a report: allows downloading of a report in structured format from its identifier and its readable version. Details of the output data are given in the corresponding input-output table (see Annex 15 - API_Reporting IO table).
POST	report		Changes the report status.

		/declaration/{id_reporting}/cycledevie/{id_cycledevie}	Details of the input and output data are given in the corresponding input-output table (see Annex 14 - API_Life-cycle IO table).
GET	report	/declaration/{id_reporting}/statut	Returns the current status of a report or its history from a given date and/or to a given date. Details of the output data are given in the corresponding input-output table (Annex 14 - API_Life-cycle IO table).

4.4.2. E-reporting I/O table

This I/O table summarises the attributes of the E-reporting resource.
Refer to **Annex 15 - API_Reporting IO table**.

4.5. Directory APIs

The Directory area is made up of three resources:

- Recipient
- Platform
- Additional data.

The scope of the directory APIs will be as follows:

- Creation of a directory line
- Editing a directory line
- Deleting a directory line
- Searching a directory line

4.5.1. Detail of Directory resource APIs

Verb (method)	Resource	Path	Description
POST	directory	/annuaire	Creation of an addressing lines from the mandatory data. Returns the identifier of the addressing line created. Details of the input and output data are given in the corresponding input-output table (see Annex 13 - API_Directory IO table).
GET	directory	/annuaire/recherche	Multi-criteria search of the directory. Returns the identifiers of the addressing lines, along with the essential data for transmission of the invoice to the recipient. Searches may be performed on: <ul style="list-style-type: none"> • addressing line; • recipient's identifier (SIREN, SIRET, department code). • Platform The search result will be paginated (50 results by default) and sortable

			<p>according to different criteria (default sorting on date of last update). The data provided by the directory will depend on the user's rights/authorisations.</p> <p>It will be possible to subscribe to a search (in the form of notifications) to avoid recurring calls. Details of these subscriptions and their implementation (webhooks, websockets, events, etc.) will be specified in a later version of the external specifications.</p>
GET	directory	/annuaire/consultation/{id_ligneannuaire}	<p>Consultation of a directory line: allows download of directory lines in spreadsheet or XML format based on predetermined criteria.</p> <p>The data provided by the directory will depend on the user's rights/authorisations.</p> <p>Details of the input and output data are given in the corresponding input-output table (see Annex 13 - API_Directory IO table).</p>
PUT	directory	/annuaire/{id_ligneannuaire}	<p>Editing of a directory line from an addressing line to replace information on its platform.</p>
DELETE	directory	/annuaire/{id_ligneannuaire}	<p>Deletion of a directory line from an addressing line.</p>

4.5.2. Directory I/O table

This I/O table summarises the attributes of the Directory resource.
Refer to **Annex 13 - API_Directory IO table**.

4.6. API usage cases

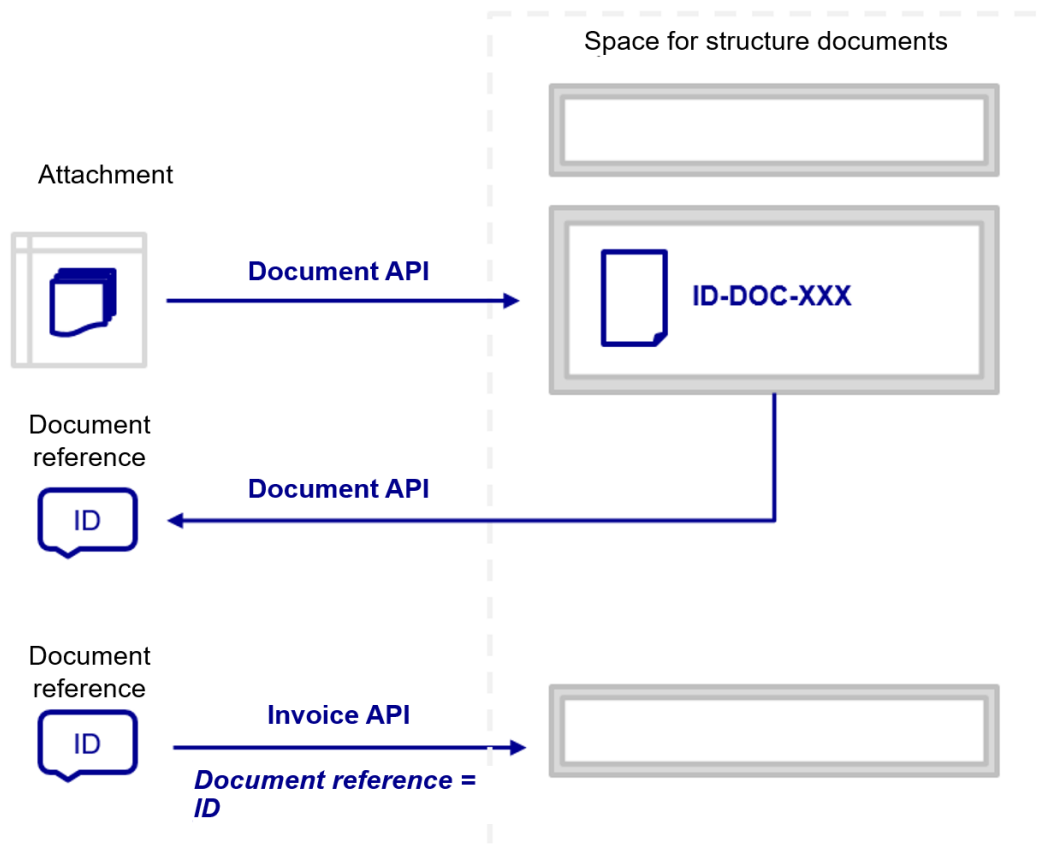
4.6.1. Making an invoice available with an attachment

Making an invoice available with an attachment will require 2 successive API calls.

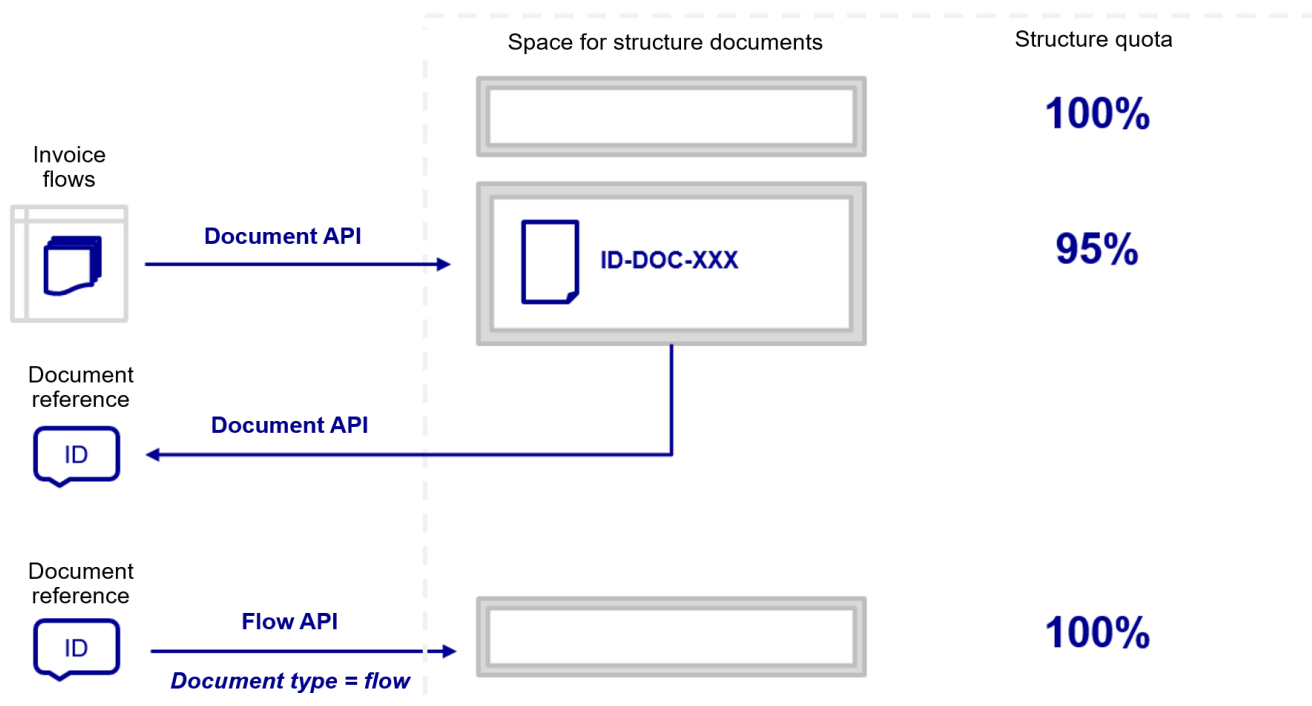
1st call: Using the document API. This API will return the ID of the submitted document.

2nd call: Using the invoice API with completion of invoice data **and using the document ID that was previously sent by the document API.**

This API will return the invoice data with its latest status.



4.6.2. Quota management in case of submission of a flow



The user who wishes to submit an invoice flow or a batch of invoices will first have to go through the document API. This submission will incur the structural quota until this document is processed as an invoice.

To do this, the user must use the stream API to start processing. Once processed, the structural quota returns to the initial value.

5. Directory

5.1. Definition of the directory and its guiding principles

The "Y" scheme for invoicing chosen as part of the reform requires the establishment of a directory enabling the various registered private platforms to address invoices to recipients and secure B2B exchanges.

Hence, the directory is:

- A key public invoicing portal resource made available to companies to address invoices, statuses and invoicing data to the right recipient, whether in portal, EDI or service mode.
- A service provided by the public invoicing portal (PPF) to registered private platforms (PDPs) to ensure the routing of invoices. It is a reliable database that can populate PDP directories to ensure the reliability of exchanges.

The centralised directory is based on several guiding principles to secure the dematerialised exchanges provided for under mandatory electronic invoicing:

- **Centralisation:** it brings together all stakeholders in the reform (taxable entities) in a single repository
- **Interoperability:** it is accessible to authorised users via all partner platforms (PPF, PDP)
- **Accuracy:** it provides a sufficient level of up-to-date information to allow invoices, statuses and invoicing data to be properly addressed
- **Security:** it ensures the security and traceability of updates to the data in the directory, in particular through credential management
- **Unique identifier:** each line in the directory has a unique *addressing line code* that allows issuing companies to know the addressing level at which invoices are received by their customers and to identify the information to be included in the invoice.

The directory is an asset shared by all parties and essential to smooth and secure e-invoicing exchanges. It thus contains all the taxable entities subject to the B2B reform and incorporates the features of the Chorus Pro directory necessary for B2G exchanges.

The directory is accessible via all channels, allowing the integration of the service into companies' management tools and those of their intermediaries (PDPs, ODs).

The directory access modes are:

- **Portal:** real-time consultation of directory data
- **Service:** real-time consultation of directory data
- **EDI:** deferred reception of a directory flow every 24 hours

For the EDI access mode, it will be possible to obtain the full directory at the time of initialisation and on request. There is no provision in the PPF for a subscription service allowing periodic reception of the full directory.

5.2. Directory structure and addressing invoices

The directory is modelled to contain all the **strictly necessary data**:

- For correct identification of the business partner by the supplier and the correct addressing of invoices
- For correct reception of dematerialised invoices and life-cycle statuses

The directory only addresses partner platforms (PDP and PPF). Dematerialising operators (non-PDP ODs) are outside the scope of the directory.

ODs must be connected to a partner platform (PPF or PDP) to allow invoice routing and extraction of data for the tax authority.

5.2.1. Typical directory structure

The directory is structured around three categories of data:

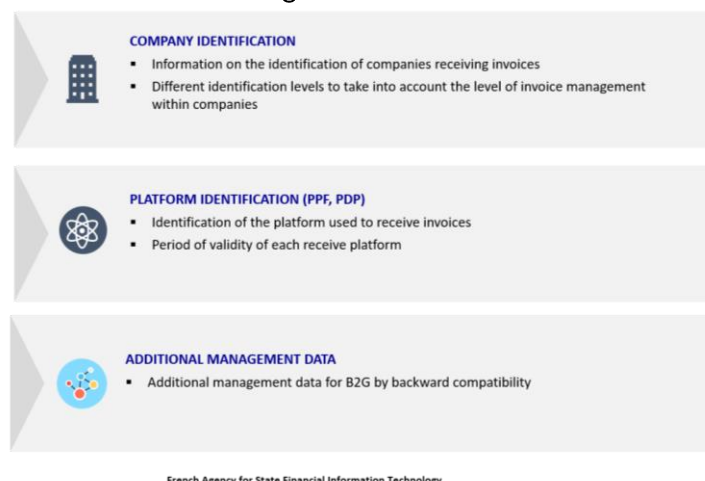


Figure 51: Directory data category

The central directory allows each company to choose the addressing level for invoice reception. Three reception addressing levels are available:

- Legal entity level: SIREN
- Establishment level: SIRET
- Routing code level: internal code of the type "department code", "GLN code", etc.

Hence, in terms of data:

- The "Company identification" block is necessarily more detailed for companies that have chosen the most specific addressing level (e.g. routing to an internal department, etc.).
- The "Platform identification" block contains the same number of data items regardless of the addressing level chosen by the company.
- The "Additional management data" block contains the additional data used in the current directory and required by B2G. This block does not concern B2B.

5.2.2. Directory structure for addressing at SIREN level

Companies wishing to receive invoices at SIREN level must declare the SIREN number in the directory; the SIRET number and internal routing code (department code, GLN, ODETTE codes) are not required.

Directory of a company managing invoicing at SIREN level and having declared the PPF as receive platform:



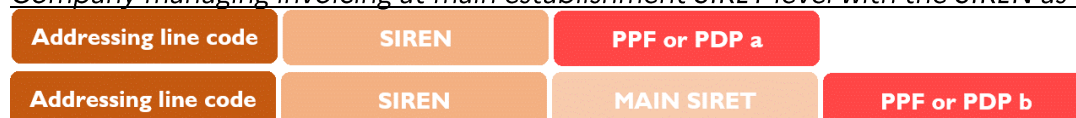
Company managing invoicing at SIREN level and having declared a PDP as receive platform:



5.2.3. Directory structure for addressing at SIRET level

Companies wishing to receive invoices at SIRET level must declare the SIREN number and the SIRET number(s) in the directory; the routing code (department code, GLN, ODETTE codes) is not required.

Company managing invoicing at main establishment SIRET level with the SIREN as the generic line:



Company managing invoicing at multi-establishment SIRET level with the main SIRET as the generic line:

Addressing line code	SIREN	MAIN SIRET	PPF or PDP a
Addressing line code	SIREN	SIRET1	PPF or PDP b
Addressing line code	SIREN	SIRET2	PPF or PDP c

Companies choosing the "MAIN SIRET" addressing level may also declare a platform at the SIREN level (generic line) to allow reception of invoices without a SIRET or with a SIRET other than that of the main establishment.

Companies choosing to declare multiple "INVOICEABLE SIRETs" will also be able to declare a platform at the SIREN or MAIN SIRET level (generic line) to allow the reception of invoices without a SIRET or with a SIRET other than those declared in the directory.

Billable SIRETs are those enabled by the enterprises or their PDP in the directory to receive invoices on the declared platform.

The directory will be initialised with this generic line. Enterprises can disable it if they wish. Invoices that do not match an addressing line in the directory will be rejected on grounds of "addressing error". Enterprises can disable generic lines if they have created other active lines in the directory to receive an invoice. A taxable enterprise must have at least one active line in the directory.

The PPF acts as the default receive platform if the receive platform of the "SIREN" or "MAIN SIRET" generic line has not been declared and the company has not disabled it.

5.2.4. Directory structure for addressing by routing code

Companies wishing to receive invoices at ROUTING CODE level must declare the SIREN number, the SIRET number(s) and the routing code(s) associated with each SIRET.

Company managing invoicing at routing code level with the SIREN as the generic line:

Addressing line code	SIREN	MAIN SIRET	PPF or PDP a	
Addressing line code	SIREN	SIRET1	DEPARTMENT A (Supplier Accounting)	PPF or PDP b
Addressing line code	SIREN	SIRET1	DEPARTMENT B (GLN code)	PPF or PDP c
Addressing line code	SIREN	SIRET2	DEPARTMENT C (Private code)	PPF or PDP c

Company managing invoicing at routing code level with the Main SIRET as the generic line:

Addressing line code	SIREN	MAIN SIRET	PPF or PDP a	
Addressing line code	SIREN	SIRET1	DEPARTMENT A (Supplier Accounting)	PPF or PDP b
Addressing line code	SIREN	SIRET1	DEPARTMENT B (GLN code)	PPF or PDP c
Addressing line code	SIREN	SIRET2	DEPARTMENT C (Private code)	PPF or PDP c
Addressing line code	SIREN	SIRET2	DEPARTMENT D (Invoicing department)	PPF or PDP d

Companies choosing the "ROUTING CODE" addressing level will also be able to declare a platform at "SIREN" or "MAIN SIRET" level (generic line) to allow the reception of invoices without a SIRET and/or routing code and those with a SIRET and/or routing code other than those declared in the directory.

The directory will be initialised with this generic line. Enterprises can disable it if they wish. Invoices that do not match an addressing line in the directory will therefore be rejected.

The PPF acts as the default receive platform if the receive platform of the "SIREN" or "MAIN SIRET" generic line has not been declared and the company has not disabled it.

5.3. Directory data and addressing invoices

The data in the directory identifying the recipient company, the receive platform and the additional management data for B2G is described in "*Annex 3 - Directory B2B semantic format.xlsx*".

This list of optional management data is required for addressing B2G invoices. It is included in the B2B directory to provide issuers with addressing data for private entities and public entities in the same directory.

The PPF does not include B2B management data in the central directory. PDPs may offer their customers management and availability of the additional management rules.

5.4. Roles and responsibilities of ecosystem stakeholders

The future directory will be managed by the public invoicing portal and updated by:

- **The public invoicing portal (PPF):** creation of structures, configuration and updating of structures by invoice recipient administrators
- **Registered private platform (PDP):** addition of data to the recipient directory and updating it for their customer companies

The future directory is managed by the public invoicing portal and can be consulted by various parties:

- PDPs can view the information needed for routing invoices (entity and receive platform identifiers).
- Through their platform, companies can view the information needed to identify the addressing level so that invoices are correctly populated. They cannot view information relating to the PDPs chosen by the invoice recipient.
- Through their customers' platforms, dematerialising operators can connect via exchange flows to access the information needed to identify the addressing level so that invoices are correctly populated. They cannot view information relating to the PDPs chosen by the invoice recipient.

5.4.1. Initial population of the directory

The entry into force of the electronic invoicing reform on 1 July 2024 makes it mandatory for large companies to issue invoices and mandatory for all companies to receive them, regardless of their size. The directory must therefore be populated and complete as from the opening of the PPF service for both taxable companies and public entities.

Population of the directory takes place in two steps:

- The directory is initialised at the start of the test-run phase, by the AIFE, based on information available to the tax authority on the legal existence of enterprises and their liability to VAT. Only 2 lines will be active (SIREN line and main SIRET line); the lines corresponding to the secondary SIRETs are integrated into the directory but not active.
- The initialised directory is then modified and expanded throughout the test-run phase:
 - By the AIFE from the INSEE databases listing legal entities and active establishments;
 - By the AIFE using DGFIP repositories to limit the scope of the directory to the populations affected by the electronic invoicing reform (entities subject to VAT);
 - By the AIFE using information from the current B2G directory;
 - By PDPs to verify directory data concerning their users, and:
 - As a new PDP, to change the choice of platform for its user (block 2, see directory annex)
 - To complete the addressing level by adding lines, allowing the invoice to be sent to a secondary institution, or by adding routing codes related or not to institutions.

- To change addressing data by disabling lines that are no longer relevant to the enterprises, and replacing them with new lines.
- By the main administrators of private structures that will use the PPF as receive platform, to verify the directory data and specify the chosen addressing level;
- By the main administrators of public entities to verify and supplement the information concerning the entities they represent;
- By the AIFE support team for public structures based on information provided by the public entities concerned;
- The generic addressing line (SIREN or Main SIRET) allows for reception of invoices for which no addressing is found in the directory (SIRET or SIRET/routing code level) and thus avoids their rejection. This generic line is also to be completed by PDPs and companies to specify the receive platform and keep it active in the directory. If they fail to do so, invoices with addressing information that does not match the directory data will be rejected.

5.4.2. Keeping the directory up to date over time

Keeping the directory up to date over time is a necessary condition for streamlining exchanges and avoiding rejection of invoices on grounds of "Addressing error".

Updating relies on the same parties as initialisation, namely:

- The AIFE for updating directory lines based on information about creation, change and cessation of activity (INSEE database and DGFIP repositories).
- The AIFE for the application of decisions to withdraw the registration of PDPs.
- PDPs for updating the directory lines of their client enterprises, especially new clients (see Figure 54).
- The PPF, after the enterprises' managers update the data of the structure they represent.
- The PPF, after the public entities' managers update the data of the structure they represent.

Failure by platforms to update the directory may result in the withdrawal of their registration number.

5.5. How the new directory works

5.5.1. The directory and invoicing circuits

The table below summarises the role of the different parties in relation to the directory according to the invoicing circuit chosen by companies

Invoicing circuit	Platforms used	Roles and responsibilities of companies and platforms
Circuit A	Issue via the PPF and Receive via the PPF	<ul style="list-style-type: none"> • The company receiving the invoices provides the PPF with the information necessary to update the directory. Updating can be performed in portal mode or via API • The company issuing the invoices must use the directory to find the addressing level of its customer and correctly populate the invoices
Circuit B	Issue via the PPF and Receive via a PDP	<ul style="list-style-type: none"> • The company receiving the invoices delegates management of directory data to its PDP, so that the PDP provides the PPF with the information necessary to update the directory in API mode • The company issuing the invoices must use the directory to find the addressing level of its customer and correctly populate the invoices
	Issue via a PDP and Receive via the PPF	<ul style="list-style-type: none"> • The company receiving the invoices provides the PPF with the information necessary to update the directory. Updating can be performed in portal mode or via API • The company issuing the invoices must use the directory to find the addressing level of its customer and correctly populate the invoices • The PDP on transmit must use the directory to find the platform used by the customer and correctly address the invoices
Circuit C	Issue via a PDP and Receive via a PDP	<ul style="list-style-type: none"> • The company receiving the invoices delegates management of directory data to its PDP, so that the PDP provides the PPF with the information necessary to update the directory in API mode • The company issuing the invoices must use the directory to find the addressing level of its customer and correctly populate the invoices • The PDP on transmit must use the directory to find the platform used by the customer and correctly address the invoices

Figure 52: Role of parties in relation to the directory

Remark: when the company has chosen to use a PDP (circuits B2 or C), the company must use the directory to send invoices to the recipient's platform. Addressing an invoice to a platform other than

that chosen by the recipient (PDP or PPF) will automatically result in refusal of the invoice (see 2.11 Controls performed and 2.8.4 Management of invoice inadmissibility/rejection).

5.5.2. The directory and invoicing flows

Addressing an invoice requires the use of certain invoice data to form a routing key to search for the correct directory instance and address the invoice to the correct recipient.

This routing key, used as an “addressing line code” in the directory, can be entered in BT-49 or BT-46:

- If an addressing code is entered in BT-49 of flow 2, it shall take precedence over other invoice data (SIRET and routing code).
- If the addressing line code is not entered in BT-49 or if it does not match any directory line, the SIREN, SIRET, and ROUTING CODE fields in BT-46 are used as the addressing line code to route the invoice to the correct recipient.

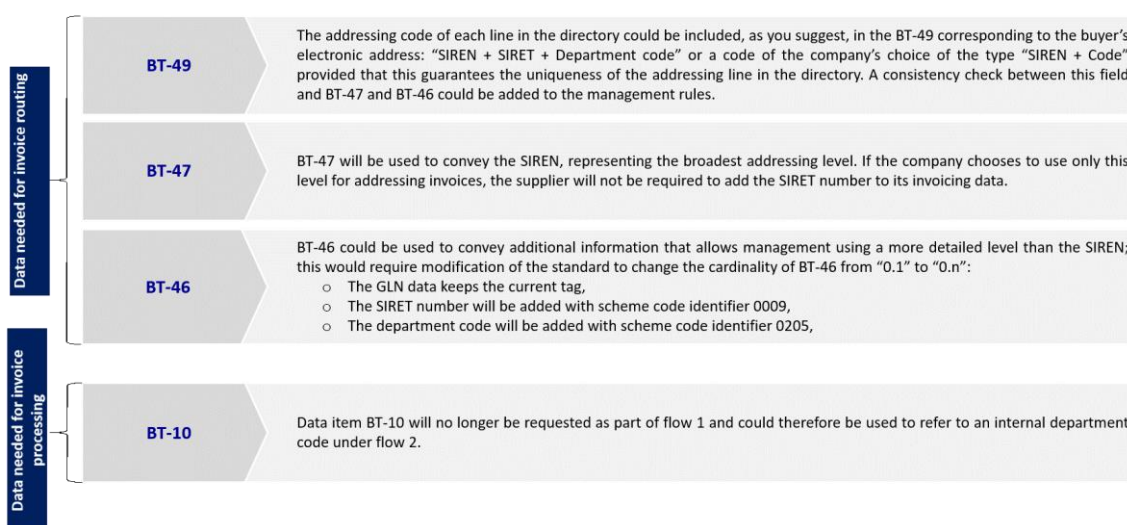


Figure 53: Invoice and directory data blocks

The “routing code” data in the “Entity identification” data block reflects the most specific addressing level within a customer organisation. This routing code corresponds to an internal address (GLN, ACHATPROD, ACHATGENERAUX, public entity department code, etc.) and must be specified in the invoice to allow it to be routed to the right recipient:

- For B2B exchanges, suppliers will use BT-46 to indicate the routing code of their private customers.
- For B2G exchanges, suppliers will continue to use BT-10 as they do today to indicate the routing code of their public customers.

The information making up the “Addressing code” directory data will be coded according to standard ISO 6523, with some examples shown below:

- Code 0002 for the SIREN number;
- Code 0009 for the SIRET number;
- Code 0205 for the internal routing code (provisional code: future evolution of the standard).

5.5.3. The directory and the life cycle

For the life cycle, the status path will be the same as the invoice path. This implies that:

- Information on the invoice passing through each platform is retained until the invoice reaches final status; or
- Information on the invoice submission/emission platform is affixed to the invoice itself.

Setting up an issuer directory is not necessary for operation of the life cycle. The information recorded in the transmission envelope or in the invoice is sufficient to ensure proper routing of statuses.

5.5.4. The directory and the self-billing use case

Self-billing is an invoicing procedure whereby the customer, an entity subject to VAT, is permitted to issue an invoice in the name and on behalf of the supplier.

In this case, the supplier is the recipient of the invoice. The supplier must therefore be declared in the directory to receive the invoice issued by the buyer.

The invoicing data, used as the addressing line code, in invoices and the directory structure allows the self-billing invoice to be routed in the same way as conventional invoicing between a supplier and a buyer.

5.5.5. The directory and the third-party invoicing use case

Third-party invoicing consists in setting up a billing mandate in which the principal (supplier) grants the power to a third party (representative) to issue its invoices to its customers.

The representative issues the invoice in place of the supplier and addresses the invoice to the buyer (see use case 15).

Use of the directory by a representative to find the information needed for routing the invoice to the buyer is the same as for conventional invoicing between a supplier and a buyer without an intermediary.

5.6. Methods for declaring and changing platform

Ref.	Use case	Change process
Case 1	The company, not having an account on the PPF, wants to declare a PDP	<ul style="list-style-type: none"> The company selects and contracts with a new PDP for reception of invoices The new PDP updates the directory by adding the new addressing lines and specifying the effective start date from which the company will be able to receive invoices via the new PDP A company using a PDP is not required to have a user account on the PPF
Case 2	The company wants to declare a new PDP, in addition to the current platforms, on new lines in the directory	<ul style="list-style-type: none"> The company selects and contracts with a new PDP for reception of invoices The new PDP updates the directory by adding the new addressing lines and specifying the effective start date from which the company will be able to receive invoices via the new PDP Each platform is responsible for updating the directory addressing lines relating to the contracts signed with its customers
Case 3	The company wants to replace the PPF with a new PDP	<ul style="list-style-type: none"> The company selects and contracts with a new PDP for reception of invoices The new PDP updates the directory by adding the new addressing lines and specifying the effective start date from which the company will be able to receive invoices via the new PDP The company may continue to use the PPF for the life cycle of invoices already received and will receive new invoices via the PDP. User accounts already created on the PPF may remain active
Case 4	The company wishes to replace the current PDP with another PDP	<ul style="list-style-type: none"> The company selects and contracts with a new PDP for reception of invoices The new PDP updates the directory with the effective date from which the company can receive invoices The "addressing line code" should not change when replacing one platform with another on the same addressing lines

Figure 54: Methods for changing the platforms declared in the directory

5.7. Special cases and directory management rules

5.7.1. Coding of the invoice line code

The addressing line code is the identifier of each addressing line in the directory. It must match a unique key for each line in the directory.

This identifier must allow the parties that need to view and/or update the directory to precisely identify the relevant lines, especially for automatic updates by PDPs.

This data item can be formed according to these two rules:

- An identifier chosen by the company and in the following form:
 - SIREN_address_code (address_code: email, internal code, GLN code etc.)

- An identifier made up of the data specifying the addressing level in the following form:
 - SIREN_SIRET_ROUTING CODE

5.7.2. Addressing line status

Each directory line contains two statuses:

- A status for the recipient entity at the addressing level it has chosen
- One status concerning the invoice receive platform

The following table summarises the possible combinations of the two statuses:

Possible cases	Addressing line status	Platform status	Case description	Management rules concerning invoice transmission
Case 1	Active	Active	Entity and platform active	Regardless of the addressing circuit (A, B or C), invoices may be addressed to the recipient
Case 2	Active	Inactive	Platform inactive	The invoice is addressed at the next higher level. If this line is inactive then the invoice is rejected on grounds of "Addressing error", the issuer is notified and should contact its customer to prompt it to update the directory
Case 3	Active	"Empty"	Platform not declared	The PPF is used as the default platform, and the invoice is thus kept at PPF level pending update of the directory (the procedures for notifying the issuer and/or receiver remain to be specified, especially when the latter is not known to the PPF).
Case 4	Inactive	Active	Entity inactive	The invoice is rejected on grounds of "Addressing error". The issuer is notified and should contact its customer to prompt it to update the directory
Case 5	Inactive	Inactive	Entity and platform inactive	The invoice is rejected on grounds of "Addressing error". The issuer is notified and should contact its customer to prompt it to update the directory

Figure 55: Management of directory addressing line statuses

5.7.3. Companies with non-visible SIRET numbers

Some taxable companies in the INSEE company register opt for non-visible SIRET numbers.

These are establishments and natural persons that have asserted their right not to be included in public distribution of INSEE files. Hence, information about them cannot be included in the directory.

According to Article A123-96 of the Commercial Code: "Any natural person may request directly at the time of the creation or modification formalities or by sending a letter to the Director General of INSEE (National Institute of Statistics and Economic Studies) that the information in the register concerning him/her not be made available for use by third parties other than the bodies authorised under Article R. 123-224 or the public authorities, for prospecting purposes, commercial in particular."

In the current B2G directory, the address, postcode, city and country are hidden for companies with a non-visible SIRET.

In the future central directory of B2B and B2G recipients, this data will not be in the directory as it is not necessary for routing invoices.

Thus, taxable entities with non-visible SIRET numbers will be present in the recipient directory and will be able to receive invoices in the same way as other recipient entities.

5.7.4. Newly created companies

New companies can issue and receive invoices as soon as they are created.

The current incorporation process requires verification of the supporting documents provided by the company's creator before INSEE grants a SIREN number for the legal entity and a SIRET number for its establishment, thus making incorporation effective.

Once these identification numbers have been assigned, the enterprise can register with a platform (PDP or PPF) to issue electronic invoices, according to the established schedule (see §2.3.4 Gradual application of the requirement).

However, a newly created company will not appear in the directory of recipients of invoices until it has been verified by the authorities as being liable for VAT in France. Therefore, the enterprises concerned are not subject to the obligation to accept electronic invoices until this verification has taken place.

6. Connection protocols

6.1. Exchange protocols for connection of EDI partners

To allow exchange of data flows, the public invoicing portal provides EDI partners (private or public issuers and recipients, dematerialising operators, registered private platforms) with four exchange protocols:

- PeSIT HS E,
- SFTP,
- AS/2,
- AS/4.

A partner can only use one of these protocols at a time.

These protocols allow direct connection of an EDI partner information system to the public invoicing portal in EDI mode. EDI connections with the public invoicing portal are intended to allow the exchange of large flows of invoices for batch processing. Hence, a minimum of 10 invoices per flow is expected in the context of EDI exchanges, especially for partner dematerialising operators and registered private platforms.

The information systems of local public sector entities and national public institutions do not connect directly to the public invoicing portal in EDI mode; they connect with their remote transmission third party connected to the DGFIP exchange system (SE). These third parties may offer other connection protocols than those presented below.

6.2. PeSIT HS E

6.2.1. General principles

- Definition

PeSIT (Protocol d'Echanges pour un Système Interbancaire de Télécompensation - file transfer protocol for the banking industry) is a file exchange protocol for sending files between two connected information systems, a client and a server.

The data exchange principle is based on File transfer Protocol Data Unit (FPDU) messages exchanged between two PeSIT peers: the client and the server. These messages contain a protocol header, a variable area containing PeSIT protocol management information (i.e. the parameters), and the file data.

- Prerequisites for connection to the public invoicing portal exchange system

To request connection to the public invoicing portal exchange system through the PeSIT protocol, users must:

- Have a transfer monitor that supports the PeSIT HS E protocol,
 - Have a sequential number assignment utility,
 - Define an emission and reception procedure.
- Security prerequisites

Protocol security must be provided by a Transport Layer Security (TLS) connection.

6.2.2. Exchange terms and conditions

The PeSIT protocol allows two connected information systems to transfer a file in both directions from server to client alternately. The public invoicing portal is a server when it receives a file, and a client when it issues a file.

- Authentication

The server and client send each other a certificate from the server and the SSL client for mutual validation. Partner certificates are controlled by the AIFE Certificate Verification Service (SVC).

- Naming rules

Four key parameters characterise a file, regardless of the partner and the type of flow:

- An interface identifier (depending on the flow format)
- The interface code
- The code of the application issuing or receiving the flow
- A sequential number incremented by the issuer of the flow

- How transfer takes place with the PESIT protocol

For exchanges between the public invoicing portal and its partners, the PESIT HS E protocol is only used in “push” mode, which means that the partner can, on its own initiative, send a file directly to the recipient.

If the transfer fails, the protocol monitor can try again several times before giving notification of transfer failure.

- PeSIT transfer workflow

Outbound circuit of a PeSIT protocol transfer:

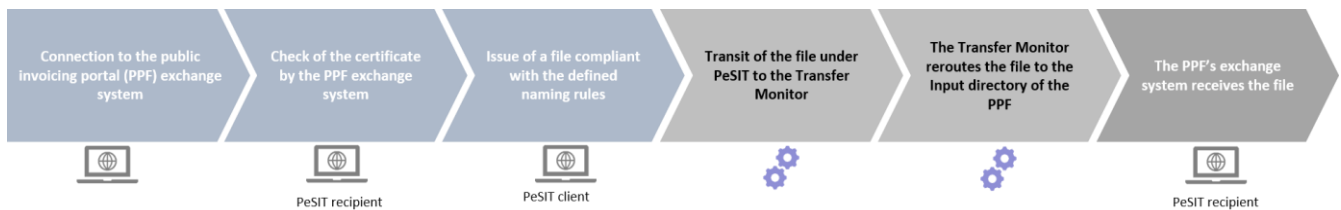


Figure 56: Diagram of the outbound circuit of a PeSIT protocol transfer

Return circuit of a PeSIT protocol transfer:

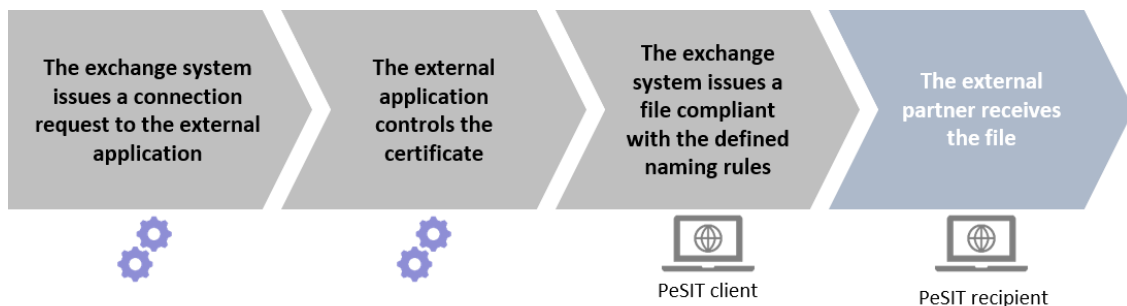


Figure 57: Diagram of the return circuit of a PeSIT protocol transfer

6.3. SFTP

6.3.1. General principles

- Definition

The Secure File Transfer Protocol (or SSH File Transfer Protocol) is a client/server-based file transfer protocol that encrypts the entire connection, including passwords and content. It is a variant of the FTP protocol that secures the session through a Secure Shell Protocol (SSH) connection.

- Prerequisites for connection to the public invoicing portal exchange system

To request connection to the public invoicing portal exchange system through the SFTP protocol, users must:

- Have an SFTP client,
- Have a sequential number assignment utility,
- Define an emission and reception procedure.

- Security prerequisites

Protocol security must be provided by:

- The public key of the AIFE server made available to partners that wish to exchange via this protocol (via URLs, on TLS exchange principles);
- The following encryption algorithms must be supported by the partners: AES128_CBC and AES256_CBC
- Double RSA key encryption used for client authentication.

6.3.2. Exchange terms and conditions

The SFTP protocol allows file transfer in both directions between a server and a client. The public invoicing portal is always the server, and partners remain clients, regardless of the direction of transfer.

- Authentication

Authentication uses a double RSA key encryption. The partner's public key must be communicated to the AIFE during the connection phase in accordance with the current procedures for TLS flows.

The partner's public key can be provided as an X509v3 certificate.

- Naming rules

Four key parameters characterise a file, regardless of the partner and the type of flow:

- An interface identifier (depending on the flow format),
- The interface code,
- The code of the application issuing or receiving the flow,
- A sequential number incremented by the issuer of the flow.

- How a transfer is carried out with the SFTP protocol

When using the SFTP protocol to submit files to the public invoicing portal, partners must first upload them to the AIFE SFTP server. Similarly, they must use the AIFE server to pick up files made available by the public invoicing portal. In this context, files must be picked up within one week (7 days). After this time, files are automatically purged and thus no longer available.

Each partner has its own Input directory for file submission and retrieval.

Partners using this protocol may use automated scripts or utilities to submit and retrieve files. A file made available **can only be retrieved once**.

Any manipulation of the file made available (other than retrieval) or the retrieval directory (other than listing) is prohibited.

- SFTP transfer workflow

Outbound circuit of an SFTP protocol transfer:

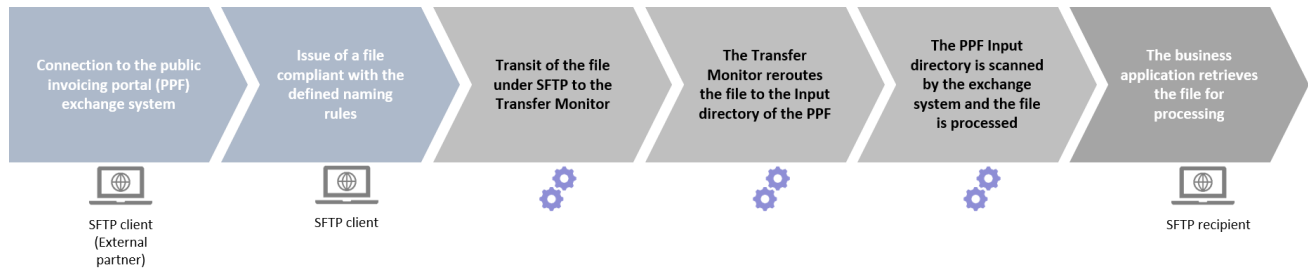


Figure 58: Diagram of the outbound circuit of an SFTP protocol transfer

Return circuit of an SFTP protocol transfer:

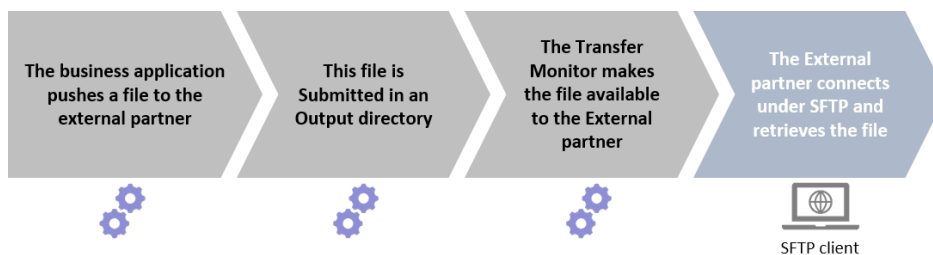


Figure 59: Diagram of the return circuit of an SFTP protocol transfer

6.4. AS/2

6.4.1. General principles

- Definition

The AS/2 (Applicability Statement 2) protocol is a file transfer protocol that works in “push” mode, allowing a partner to send a file directly to the recipient on its own initiative. AS/2 specifies the mode for connection, delivery, validation and acknowledgement of the data. This protocol is distinctive in that it incorporates an acknowledgement system called the Message Disposition Notification (MDN).

- Prerequisites for connection to the public invoicing portal exchange system

To request connection to the public invoicing portal exchange system through the AS/2 protocol, users must:

- Have an AS/2 server to receive messages,
- Have an AS/2 client to issue messages,
- Have servers capable of managing synchronous and signed MDNs,
- Have a sequential number assignment utility,
- Define an emission and reception procedure.

- Security prerequisites

The protocol is secured. The transport layer does not therefore require TLS. However, partners must have certificates to perform:

- Signature (SHA-2),
- Encryption (AES 256),
- Public key authentication.

6.4.2. Exchange terms and conditions

- Authentication

Partner authentication uses the electronic signature mechanism provided under the AS/2 protocol. Partners must first provide their certificate to the AIFE.

- Transfer and naming rules

Files created must follow these rules:

- Files are sent as attachments in S/MIME form;
- The file name for the protocol parameters is the name of the attachment.

Four key parameters characterise a file, regardless of the partner and the type of flow:

- An interface identifier (depending on the flow format),
- The interface code,
- The code of the application issuing or receiving the flow,
- A sequential number incremented by the issuer of the flow.

- How a transfer is carried out with the AS/2 protocol

The file to be transmitted is encapsulated in the AS/2 query as an attachment, which is named using the nomenclature defined for the PeSIT HS E protocol. This data envelope is then sent over the Internet using standard protocols. The data is transmitted using the http protocol, in a POST request, to a static IP address.

The AS/2 protocol allows for the implementation of security levels: messages are signed using an SHA-2 algorithm and exchanges encrypted using an AES 256 algorithm.

Acknowledgements (MDNs) are generated in synchronous mode and signed to indicate success (OK) or failure (NOK) of the transfer to the client.

In event of an NOK, the transfer must be repeated. As AS/2 is based on the HTTP protocol, it does not include an automatic failover mechanism. Hence, if transfer acknowledgement is not received, files should not be re-sent: Instead, users should contact their Public invoicing portal technical support contact for verification of the status of their transfers.

- AS/2 transfer workflow

Outbound circuit of an AS/2 protocol transfer:

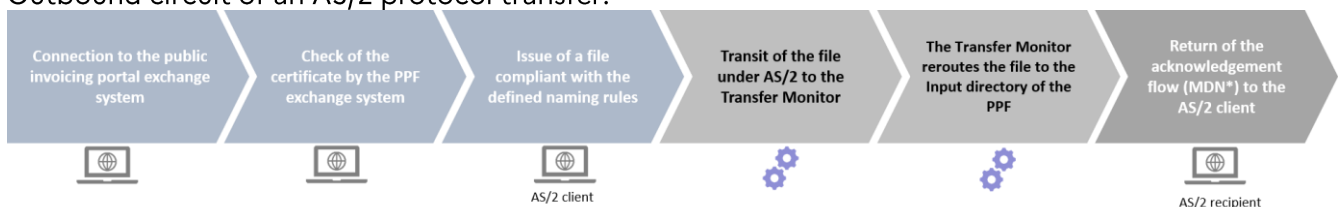


Figure 60: Diagram of the outbound circuit of an AS/2 protocol transfer

Return circuit of an AS/2 protocol transfer:



Figure 61: Diagram of the return circuit of an AS/2 protocol transfer

6.5. AS/4

6.5.1. General principles

- Definition

The AS/4 (Applicability Statement 4) protocol is a file transfer protocol that operates in “push” or “pull” mode, allowing partners to exchange files in both directions. AS/4 specifies the mode for connection, delivery, validation and acknowledgement of the data. This protocol is distinctive in that it incorporates an acknowledgement system called the Message Disposition Notification (MDN).

- Prerequisites for connection to the public invoicing portal exchange system

To request connection to the public invoicing portal exchange system through the AS/4 protocol, users must:

- Have an AS/4 server to receive messages,
- Have an AS/4 client to issue messages,
- Have servers that can handle signed acknowledgement signal (SOAP) messages,
- Have a sequential number assignment utility,
- Define an emission and reception procedure.

- Security prerequisites

The protocol is secured. The transport layer does not therefore require TLS. However, partners must have certificates to perform:

- Signature (SHA-2),
- Encryption (AES 256),
- Public key authentication.

6.5.2. Exchange terms and conditions

- Authentication

Partner authentication uses the electronic signature mechanism provided under the AS/4 protocol. Partners must first provide their certificate to the AIFE.

- Transfer and naming rules

Files created must follow these rules:

- Files are sent as SOAP attachments;
- The file name for the protocol parameters is the name of the attachment.

Four key parameters characterise a file, regardless of the partner and the type of flow:

- An interface identifier (depending on the flow format)
- The interface code
- The code of the application issuing or receiving the flow
- A sequential number incremented by the issuer of the flow

- How a transfer is carried out with the AS/4 protocol

The file to be transmitted is encapsulated in the AS/4 query as an attachment, which is named using the nomenclature defined for the PeSIT HS E protocol. This data envelope is then sent over the Internet using standard protocols. The data is transmitted using the http protocol, in a POST request, to a static IP address.

The AS/4 protocol allows for the implementation of security levels: messages are signed using an SHA-2 algorithm and exchanges encrypted using an AES 256 algorithm.

SOAP non-repudiation messages (acknowledgements) are generated in synchronous mode and signed to notify the client of the success (OK) or failure (NOK) of the transfer.

In event of an NOK, the transfer must be repeated. As AS/4 is based on the HTTP protocol, it does not include an automatic failover mechanism. Hence, if transfer acknowledgement is not received, files should not be re-sent: Instead, users should contact their Public invoicing portal technical support contact for verification of the status of their transfers.

- AS/4 transfer workflow

Outbound circuit of an AS/4 protocol transfer:

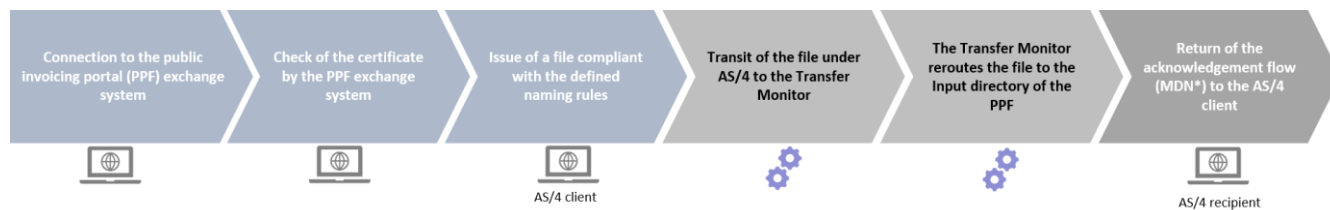


Figure 62: Diagram of the outbound circuit of an AS/4 protocol transfer

Return circuit of an AS/4 protocol transfer:

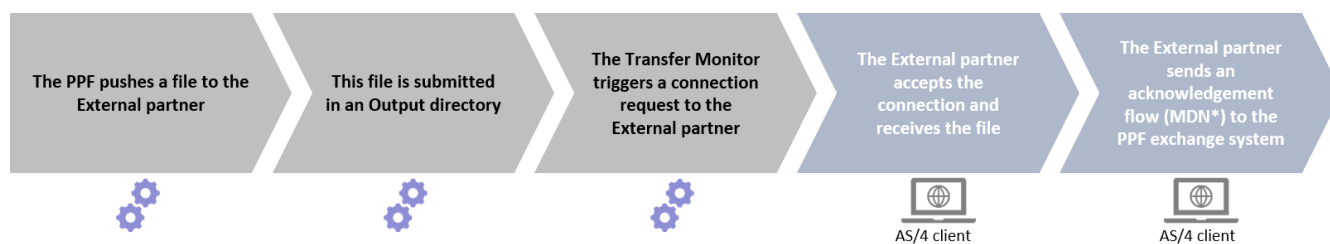


Figure 63: Diagram of the return circuit of an AS/4 protocol transfer

7. Glossary

Abbreviation	Meaning	Details
AIFE	Agence pour l'informatique financière de l'État (French Agency for State Financial Information Technology)	A national public agency responsible for creating the public invoicing platform.
DGFIP	Direction Générale des Finances Publiques (General Directorate of Public Finance)	A public service tasked with contributing to the financial soundness of public institutions and fostering an environment of trust in society, the economy and the regions.
B2B	Business to Business	Refers to business relations between companies (in particular, relations between a company and its supplier).
B2C	Business to Consumer	Refers to business relations between a company and consumers.
B2G	Business to Government	Refers to business relations between a company and the public authorities (the government).
API	Application Programming Interface	A standardised set of functions that serves as a type of software interface, offering a service to other pieces of software. An IT solution that allows applications to connect and communicate using a common language.
EDI	Electronic Data Interchange	Computerised exchange in a standardised format (the data is structured according to international technical standards), to replace the exchange of physical documents.
E-invoicing	Electronic invoicing	Requirement for companies to issue invoices in electronic format. Feature for submission, transmission and tracking of B2B and B2G invoices.
E-reporting	Transmission of transaction data in a structured format	Requirement for companies to transmit transaction data (international B2B and B2C transactions) to the tax authority in electronic format.
OD	Non-partner dematerialising operator	An unregistered provider of invoice dematerialisation services that may act as an intermediary when issuing or receiving invoices, without the possibility of transmitting invoices between the issuer and the recipient.
PDP	Registered private platform	A registered provider of invoice dematerialisation services that can send electronic invoices directly to their recipients and transmit data to the public platform.
PPF	Public invoicing portal	A public portal operated by the AIFE offering a minimum base of services for the exchange of invoices and consolidation of invoice data and e-reporting for the tax authority.
GDPR	General Data Protection Regulation	European regulation that came into force on 25 May 2018 to provide a framework for the equal treatment of data throughout the European Union.
SIREN	French company register identification system	A 9-digit registration number used to identify a company.
SIRET	French establishment register identification system	A 14-digit registration number (the first 9 digits are the SIREN number) identifying each establishment of a company. The second part, usually referred to as the Internal Classification Number (NIC), consists of a four-digit serial number assigned to the establishment and a control digit, which allows validation of the whole SIRET number.
VAT		Value added tax
CII	Cross Industry Invoice	Standard for invoice data structure

UBL Invoice	Universal Business Language Invoice	Standard for invoice data structure
UN/CEFACT	United Nations Centre for Trade Facilitation and Electronic Business	A United Nations agency that promotes close collaboration between governments and companies to ensure the interoperability of information exchange between the public and private sectors.
Factur-X		An electronic invoice standard known as Hybrid Invoice that contains both a PDF representation of the invoice and its data in a structured format.
PDF	Portable Document Format	An unstructured file format developed by Adobe for presenting computerised documents.
XML	Extensible Markup Language	A customisable computer language for transmitting data using tags (i.e. using labels to qualify the data).
PeSIT HS E	Protocole d'Echanges pour un Système Interbancaire de Télécompensation (file transfer protocol for the banking industry)	A proprietary file exchange protocol for sending files between two connected information systems, a client and a server.
SFTP	Secure File Transfer Protocol (or SSH File Transfer Protocol)	A client/server-based file transfer protocol that encrypts the entire connection, including passwords and content.
AS/2	Applicability Statement 2	A file transfer protocol that works in "push" mode, allowing a partner to send a file directly to the recipient on its own initiative.
AS/4	Applicability Statement 4	Applicability Statement (AS) 4 is an evolution of AS/2 incorporating web services.
TPE	Très petite entreprise (very small enterprise)	Refers to micro-enterprises whose annual turnover does not exceed €176,200 if the main activity is the sale of goods, or €72,600 in case of supply of services.
PME	Petite et moyenne entreprise (small and medium-sized enterprise)	A company employing fewer than 250 people and with an annual turnover not exceeding €50m or a balance sheet total not exceeding €43m.
ETI	Entreprise de taille intermédiaire (intermediate-sized enterprise)	A company employing fewer than 5,000 people and with an annual turnover not exceeding €1,500m or a balance sheet total not exceeding €2,000m
GE	Grande entreprise (large enterprise)	A company that meets at least one of the following conditions: at least 5,000 employees; turnover exceeding €1.5bn or a balance sheet total exceeding €2bn.
CGI	French General Tax Code	All laws and regulations relating to the basis of assessment and collection of taxes in France.
EDM	Electronic Document Management	A computerised process that uses electronic means to facilitate document management. EDM encompasses many transactions and actions that combine the processing and use of information.
ESN	Entreprise de Services du Numérique (digital services company)	Since 2013, the acronym ESN has been used to define a company specialising in new technologies and information technology. Prior to this date, the term Société de Services et d'Ingénierie en Informatique (SSII - IT services and engineering company) was used.
EN 16931	European Standard 16931	A standard defining a semantic data model for the essential components of an electronic invoice.

Z report	Z report or closing report	Supporting document summarising turnover over a given period. Generally, this document is printed at the end of each day from the cash register to show the day's takings and details of the sales recorded during the day.
GLN code	Global Location Number	A 13-digit identifier unique to each company. The information associated with the GLN is the name of the company, SIREN, location, address, phone, email, contact people, invoicing data, etc.
ODETTE	Organisation for data exchange by teletransmission in Europe	Organisation for data exchange by teletransmission in Europe. A European automotive industry organisation and a subset of the EDIFACT EDI standard for this industry.
EPN	Etablissement Public National (national public institution)	A legal entity under public law with administrative and financial autonomy carrying out a precisely defined public interest mission under the control of the public authority to which it belongs.
INSEE	Institut National de la Statistique et des Etudes Economiques (French National Institute of Statistics and Economic Studies)	A directorate-general of the Ministry of Economy, Finance, and Industrial and Digital Sovereignty tasked with collecting, analysing and distributing information on the economy and society throughout French territory.
Contracting authority	Contracting authority	An entity with a need, defining the purpose of a project, its schedule and the budget allocated to that project. The expected result of the project is the creation of a product, called a "work".
BOI	Bulletin officiel des impôts (French official tax gazette)	The official public finance and tax gazette (BOFiP-impôts), formerly the official tax gazette (BOI), consolidating all fiscal doctrine applicable to taxpayers.
PEPPOL	Pan-European Public Procurement OnLine	European project launched in 2007 to standardise and simplify electronic exchanges between the public and private sectors.

8. **Contacts**

Please direct your questions/comments to the project teams:

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