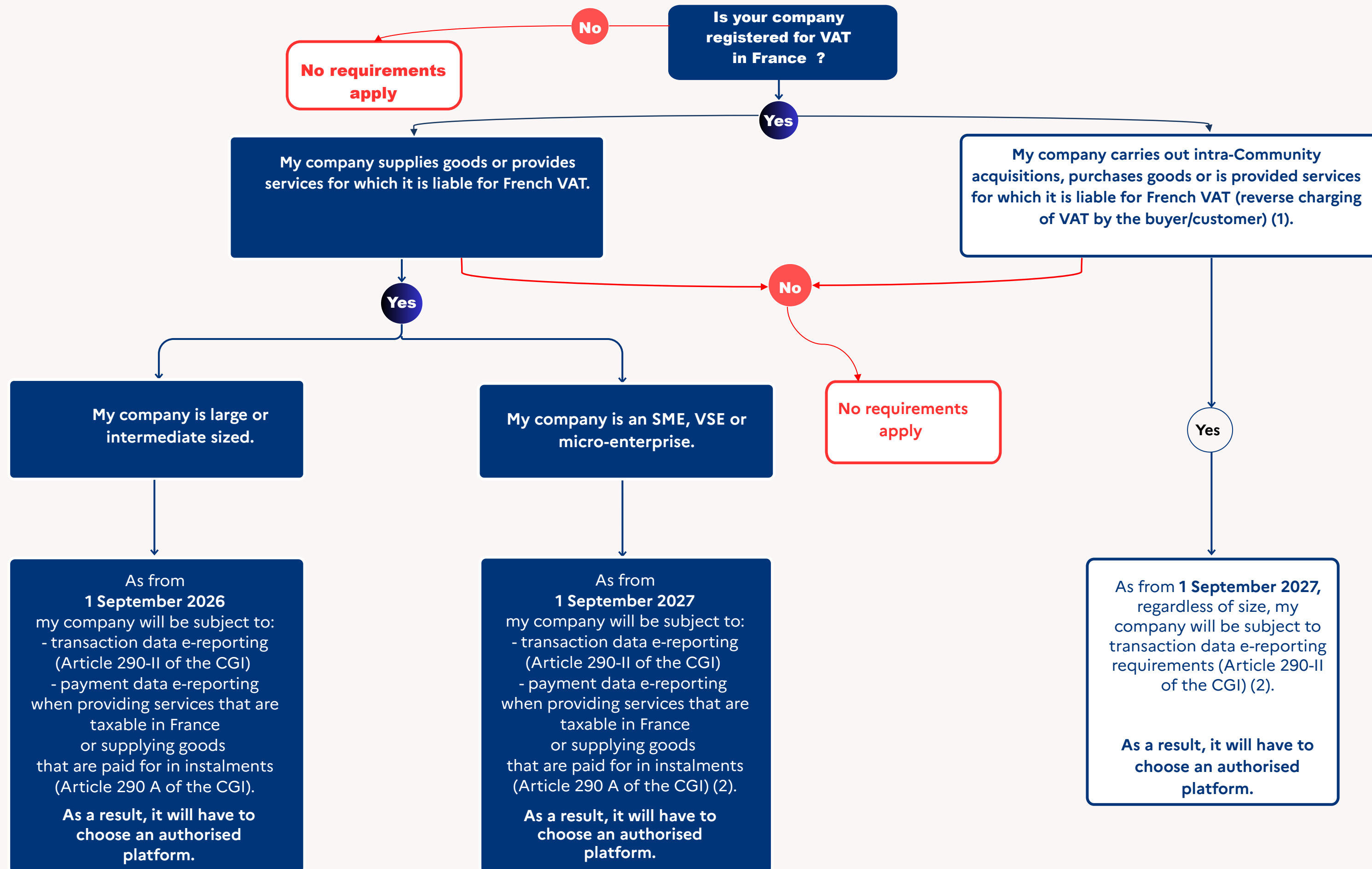


Introduction of e-invoicing requirements for foreign companies without a permanent establishment in France (within the meaning of VAT)
(Articles 290-II and 290 A of the General Tax Code – CGI)



(1) Payment data e-reporting is not applicable to reverse charge transactions or the “VAT on invoice” invoicing regime.

(2) Companies affected by the reform can voluntarily decide to implement it early, as from 1 September 2026.