

QUESTIONS ABOUT E-INVOICING			
	Topics	Questions	Answers
1	Differences between e-reporting and e-invoicing requirements	How do I determine whether or not a transaction is subject to e-invoicing or e-reporting requirements ?	The reform comprises three different components (e-invoicing, e-reporting of transaction data and e-reporting of payment data) related to the customer type (companies or private individuals) and the scope within which the transaction is carried out. E-invoicing requirements concern transactions carried out between taxable persons established in France. All other types of transactions require the e-reporting of transaction data and, if applicable, of payment data where one of the parties is not a taxable person established in France. As a foreign company not established in France, you will not have to comply with e-reporting requirements, where applicable.
2	E-invoicing and VAT	With the e-invoicing reform, do I still have to file VAT returns ?	Yes, because e-invoicing does not affect reporting requirements. You will need to continue to file your VAT returns as often as you do now, which depends on your tax regime. Under the reform, the tax authority will electronically collect information about your transactions. Over time, this information will allow you to benefit from pre-filled VAT returns.
3	E-invoicing reform: requirements for foreign companies without a permanent establishment in France	Are foreign companies without a permanent establishment in France required to e-report transaction data ?	E-reporting requirements may concern some foreign companies not established in France with a French intra-Community VAT number where (i) they carry out a transaction considered to take place in France and (ii) they are liable for VAT (see Article 290(II) of the General Tax Code). Most often, these are transactions carried out with non-VAT taxable persons (B2C), such as a private individual (as well as a non-profit organisation or a public entity) who is taxable in France (e.g. intra-Community distance sales of goods). These transactions can also be with a company not established in France (B2B). Such companies are subject to e-reporting requirements where both they and the transaction are liable for VAT. Lastly, as from 1 September 2027, these transactions may be carried out by foreign companies without a permanent establishment in France where (i) they are the recipient of the supply of goods (or the customer receiving a service) and (ii) the buyer is liable for VAT (reverse charge transactions such as intra-Community acquisitions or acquisitions from a company not established in France).
4		What transactions carried out by foreign companies without a permanent establishment in France are subject to payment e-reporting requirements ?	Payment e-reporting (i.e. the electronic reporting of payment data), provided for in Article 290 A of the General Tax Code, is only applicable to transactions for which VAT becomes chargeable upon receipt of payment (e.g. for services, instalments invoiced for the supply of goods), regardless of customer type. Please note: Payment e-reporting does not concern reverse charge VAT transactions or when companies have opted to pay VAT when the invoice is issued.
5		For foreign companies without a permanent establishment in France that would like to use e-invoicing (issuing and receiving e-invoices), are there any specific requirements for receiving e-invoices ?	Given that foreign companies without a permanent establishment in France are not required to receive e-invoices, they do not have to choose an invoice-receiving platform. If a foreign company without a permanent establishment in France voluntarily wants to exchange e-invoices, they can contact their existing platform or a service provider that is currently part of the Peppol network, for example (see list at https://peppol.org/members/peppol-certified-service-providers/). It is therefore incumbent on companies, whether acting as suppliers or customers, to discuss with each other about making arrangements for exchanging e-invoices.
6	E-reporting timeline	What is the timeline for implementing e-reporting requirements ?	As from 1 September 2026: The only businesses subject to e-reporting requirements are, where they are the supplier or service provider for the taxable transaction, large foreign companies without a permanent establishment in France employing more than 5,000 people or, if the figure is below that, having global annual turnover of more than €1,500m and a global balance sheet total exceeding €2,000m, as well as intermediate-sized enterprises (ISEs), which are companies outside the SME category employing fewer than 5,000 people and having annual turnover not exceeding €1,500m or a balance sheet total not exceeding €2,000m. As from 1 September 2027: 1. E-reporting is mandatory for all VAT-liable transactions carried out as a supplier or service provider for the taxable transaction by taxable companies not established in France of any size (e.g. intra-Community distance sales of goods). 2. E-reporting of transaction data will be mandatory for all transactions carried out by foreign companies of any size without a permanent establishment in France where they are the recipient of the goods or the service and the buyer is the one liable for VAT (reverse charge VAT transactions such as intra-Community acquisitions or acquisitions from a taxable person not established in France), regardless of their size. N.B.: Company size is assessed as at 1 January 2025, based on the last financial year ended before this date or, if the company did not carry out business in that year, on the first financial year ended as from this date. The concept of a company is that of a legal unit, since a legal unit can be identified by its SIREN number. A company moves up to the next category: 1. when the workforce criterion is exceeded; 2. in the event that the workforce condition is not met, only if annual turnover and the balance sheet total are above the threshold.
7		To determine whether a foreign company without a permanent establishment in France is subject to e-reporting requirements as a supplier as from 1 September 2026, are the workforce, balance sheet and turnover criteria based on the company's French or global operations ?	To identify whether a foreign company not established in France but registered for French VAT (with a SIREN number) is subject to e-reporting requirements as at 1 September 2026, the criteria to be used (number of employees, balance sheet total/turnover) must be assessed as a whole, meaning in terms of the company's global operations (and therefore not just in terms of its operations in France).
8		Can VSEs/SMEs and micro-enterprises implement the reform ahead of the planned timeline ?	Yes, VSEs/SMEs and micro-enterprises can choose to implement the reform prior to the 1 September 2027 deadline which has been set for meeting e-reporting requirements, by contacting an authorised platform.
9		Does the postponement of e-reporting requirements for acquisitions until 1 September 2027 concern all taxable persons not established in France? Does this mean that companies registered with the Non-Residents Tax Directorate (DINR) will be able to opt out of e-reporting these acquisitions from 1 September 2026 until 1 September 2027 ?	The postponement of e-reporting requirements until 1 September 2027 affects all taxable persons not established in France, but only in respect of purchases, intra-Community acquisitions or as recipients of services for which they are liable for French VAT. No e-reporting will be required strictly for these transactions from 1 September 2026 to 1 September 2027.
10		What is the timeline for rolling out payment data e-reporting requirements ?	Payment data e-reporting requirements have the same timeline as those of the e-invoicing reform: they are provided for in Article 290 A of the General Tax Code and concern all transactions subject to either e-invoicing (Article 289 bis of the General Tax Code) or transaction e-reporting (Article 290 of the General Tax Code), as from 1 September 2026.
11	Concept of permanent establishment	What does Article 290, which refers to "taxable persons not established in France" and sets out e-reporting requirements for foreign companies without a permanent establishment in France, mean by the concept of an "establishment"?	The concept of a permanent establishment is to be understood within the meaning of VAT (set out in the Official Public Finances Bulletin, <i>BOFIP: BOI-TVA-CHAMP-20-70 - TVA - Champ d'application et territorialité - Territorialité - Précisions relatives à certaines opérations réalisées par des assujettis non établis en France</i>). E-reporting requirements therefore apply to "VAT-taxable establishments". "Taxable persons not established" in France refers to companies that have a registered office in a foreign country and to foreign individuals who do not have the head office of their business, a permanent establishment or, otherwise, their domicile or their usual home in France.
12	Transactions excluded from e-reporting requirements	What transactions are exempt from e-reporting requirements ? Do intra-Community supplies and exports fall outside the scope of e-reporting requirements for companies not established in France ? Are other exempt transactions subject to e-reporting requirements ?	Foreign companies without a permanent establishment in France do not have to e-report transactions exempt from VAT, such as intra-Community supplies and exports, for which VAT is not due. Regarding such foreign companies, Article 290(II) of the General Tax Code provides that taxable persons not established in France are only required to e-report to the tax authority the transactions for which they are liable for VAT . For all companies, whether or not they are established in France, the following operations are exempt from e-reporting requirements: - Imports - All transactions exempt from VAT or taxable transactions for which the taxable person has opted for the One Stop Shop (EU or non-EU OSS) - Transactions exempt from invoicing pursuant to a confidentiality clause on grounds of national security in a contract for services related to the defence sector or classification measures (Article 413-9 of the Criminal Code)
13		A taxable person not established in France transfers <i>own goods</i> from France to another EU Member State / Transfer of own goods treated as an intra-Community supply of goods.	Taxable persons not established in France are only subject to e-reporting requirements for transactions for which they are liable for VAT. Liability for the payment of VAT must be reviewed only after confirming that no exemption is applicable. In Article 290(II) of the General Tax Code, the wording "for which they are liable for VAT" implicitly but necessarily excludes transactions that are exempt from VAT. Given that transactions treated as intra-Community supplies are exempt, they do not fall under the scope of e-reporting requirements for taxable persons not established in France.
14		A taxable person established in France is supplying goods in France to a non-established taxable person in France without a French VAT number; are they subject to transaction e-reporting requirements as a taxable supplier established in France ?	The taxable supplier established in France will be subject to transaction e-reporting requirements.
15	Examples involving the application of e-reporting requirements	A taxable person established in France is providing a service not subject to VAT in France to a taxable person not established in France with or without a French VAT number; are they subject to transaction data e-reporting requirements as a taxable supplier established in France ?	Given that the transaction is exempt from VAT, it does not need to be e-reported.
16		A taxable person established in France is providing a service subject to VAT in France to a taxable person not established in France with or without a French VAT number; are they subject to transaction data e-reporting requirements as a taxable supplier established in France ?	The taxable supplier established in France will be subject to transaction and payment data e-reporting requirements.
17		A taxable person not established in France with a French VAT number (and therefore a SIREN number) is supplying goods or providing a service subject to VAT in France to a taxable person established in France. Which taxable person will be subject to e-reporting requirements ?	The taxable customer established in France will be subject to transaction data e-reporting requirements (for provision of services, there is no need to e-report payment data because the VAT is reverse charged).
18		A taxable person not established in France with a French VAT number and therefore a SIREN number is supplying goods or providing a service in France and from France (internal sales/services) to a taxable person not established in France with a French VAT number and a SIREN number (the transaction geographically occurs in France). Which taxable person will be subject to e-reporting requirements ?	The person liable for VAT is responsible for meeting e-reporting requirements. It is therefore the buyer/customer who is not established in France and not registered for VAT who will be required to e-report reverse charge transactions as from 1 September 2027. They are liable for VAT because the supplier/service provider is not established in France. So, in this case, no e-reporting is required for the period from 1 September 2026 to 1 September 2027, regardless of the size of the client company.
19	Frequency of e-reporting	How frequently does e-reporting data need to be submitted ?	Foreign companies without a permanent establishment in France will be required to e-report transaction data in accordance with Article 242 nonies O of Annex II to the General Tax Code and Article 41 septies M of Annex IV to the General Tax Code: - For companies subject to standard monthly VAT reporting: three times per month by 10-day period, 10 days after the end of said period (i.e. on the 20th for the period from the 1st to the 10th; on the 30th for the period from the 11th to the 20th and on the 10th of the following month for the period from the 21st to the end of the month). - For companies subject to standard quarterly VAT reporting: once per month, on the 10th of the month following the submission of the transaction data. Foreign companies without a permanent establishment in France will be required to e-report payment data in accordance with Article 242 nonies P of Annex II to the General Tax Code and Article 41 septies P of Annex IV to the General Tax Code: - Once per month, on the 10th of the month following the submission of the payment data.
20	Authorised platforms	Are foreign companies without a permanent establishment in France required to choose an authorised platform ?	It is mandatory for all companies not established in France subject to e-reporting requirements to choose an authorised platform. A list of authorised platforms is available at: https://www.impots.gouv.fr/facturation-electronique-et-plateformes-partenaires (in French only). Alternatively, you can opt to use a compatible solution (see topic: "Compatible solutions").
21		How do I choose an authorised platform ? What workable solutions are recommended for entities that do not use French accounting standards or French software ?	Choosing an authorised platform is a management decision made by companies. A list of the authorised platforms from which foreign companies without a permanent establishment in France must choose (or, where applicable, represented by their tax representative or their agent) can be viewed at: https://www.impots.gouv.fr/je-consulte-la-liste-des-plateformes-agrees (in French only). You can also read the following comparative guide on authorised platforms: https://www.theinvoicinghub.com/benchmark-pa-download/ (in French only). We suggest contacting an authorised platform. No one solution in particular is recommended given the diverse range of products that are likely to become available. Data used in e-reporting may be extracted from sources such as accounting, management and invoicing data sets.
22	The e-invoicing directory	Are all foreign companies without a permanent establishment in France listed in the e-invoicing directory? What requirements must they meet to be in the e-invoicing directory ?	N.B.: The directory is a centralised database managed by the tax authority; it ensures the correct addressing of invoices from suppliers to customers through their authorised platform. The entities included in the directory have a SIREN number and are subject to VAT (with VAT reporting requirements). However, the directory is intended only for companies subject to e-invoicing requirements. Although the directory includes foreign companies not established in France with a SIREN number, they do not have to choose a receiving platform since they are not subject to e-invoicing requirements; the inclusion in the directory of foreign companies not established in France does not therefore mean that they are subject to e-invoicing or e-reporting requirements. Conversely, if a foreign company without a permanent establishment in France is subject to e-reporting requirements as a supplier, its inclusion in the directory is not mandatory.
23	Compatible solutions	Are compatible solutions an alternative to authorised platforms ?	Companies can opt to use the services of compatible solutions. They are software programs (such as accounting, business, invoicing or POS software) with various integration capabilities, i.e. they can automatically exchange information (about transactions, inventory, payments, etc.). Compatible solutions typically offer a wide range of features and services to help companies comply with the e-invoicing reform. However, they are not registered with the tax authority. Accordingly, compatible solutions must meet both of the following conditions: provide features compatible with the reform's requirements and be connected to at least one authorised platform in order to report the necessary invoices and information to the tax authority.
24	Penalties	What penalties can be imposed for failing to meet e-reporting requirements ?	- A fine of €500 is to be imposed per failure to report (transaction and payment data), with a fine of up to €15,000 for companies failing to comply with the requirements (Article 1788 D I of the General Tax Code). - A fine of €750 is to be imposed per failure to report (transaction and payment data), with a fine of up to €100,000 for the same calendar year for authorised platforms (Article 1788 D II of the General Tax Code).
25	Reporting entity	What role do tax representatives and agents have regarding e-reporting requirements ?	E-reporting requirements are the responsibility of the taxable person or their tax representative where they are required to appoint one (see Article 290(II) of the General Tax Code). Where the taxable person not established in France is required to appoint a representative, the latter is responsible for reporting data. Foreign companies may also authorise a tax agent of their choosing for e-reporting purposes, but they will retain responsibility for e-reporting. The terms and conditions of formal agreements between companies and their representatives will be specified in a future order.
26	What data to e-report	What transaction data contained in all invoices must be e-reported to the tax authority when transactions are carried out by companies not established in France with a non-VAT taxable person (B2C) ?	Daily aggregated transaction data must be e-reported for the following transactions with a non-taxable person (see Article 242 nonies M of Annex II to the General Tax Code and Article 41 septies L of Annex IV to the General Tax Code): E-reporting data: - SIREN number of the party responsible for e-reporting - The reporting period concerned - "Option to pay VAT upon invoice issuance" should be specified if the person liable for VAT concerned by the e-reporting has chosen this option Daily aggregated transaction data with a non-taxable person to be e-reported: - The current date - The number of transactions carried out on the relevant date For each category of transaction listed below: - Supplies of goods subject to VAT - Provisions of services subject to VAT - Supplies of goods and provision of services carried out by taxable persons established but not based in France pursuant to Article 258 A(1) and Article 259 B(1) of the General Tax Code (intra-Community transactions) - The following data, provided in euros, must be reported for transactions giving rise to the application of the regimes provided for in Article 266(1e) and Articles 268 and 297 A of the General Tax Code (VAT on profit margin): - Total daily transaction amount exclusive of VAT - Corresponding VAT amount If several different VAT rates apply for these transactions, the aforementioned data must be reported for each VAT rate.
27		What transaction data must be e-reported for a foreign company without a permanent establishment in France that has carried out transactions with a VAT-taxable person that is also not established in France ?	The following data contained in all invoices must be e-reported to the tax authority in the event of a transaction with another taxable person not established in France (see Article 41 septies D of Annex IV to the General Tax Code): As from 1 September 2026: - The SIREN number of the company established in France, whether it is the supplier or the customer in the transaction - The intra-Community number of the party not established in France - The country of the supplier and the customer - The category of the transaction carried out (supply of goods, provision of services, etc.), - The date of issue - The invoice number - The total excluding VAT for each VAT rate - The applicable VAT rate - The amount payable excluding VAT - The VAT amount - The invoice currency As from 1 September 2027: - The exact description of the goods delivered or the services provided - The quantity of the goods delivered or the services provided - The unit price excluding VAT of each of the goods delivered or services provided Other data that must be e-reported depending on the transaction as from 1 September 2026: - The intra-Community VAT number of the supplier, if they are established in France And, where applicable: - The intra-Community VAT number of the tax representative - The intra-Community VAT number of the customer, if they are established in France - The number of the amended invoice - If the option to pay VAT upon invoice issuance is chosen, this should be specified - If exempt, a reference to the relevant legal provision - The reference to "self-invoicing", where applicable - The reference to a special regime (second-hand goods, works of art, etc.) - The reference to "reverse charge VAT" - The reference to being part of a single taxable person, where applicable - Date of the supply of goods or date of the completion of the provision of service - Date of payment of the instalment As from 1 September 2027, the following data must also be e-reported: - Price reductions (rebates and discounts) - The delivery address of the goods, if different from the customer's address - The date of issue of the amended invoice - The reference to the cash discount - The amount of the eco-contribution
28		Where can I find the list of the data that must be e-reported for foreign companies without a permanent establishment in France ?	The list of the transaction data that must be e-reported by foreign companies without a permanent establishment in France that carry out transactions with other taxable persons is provided on the impots.gouv.fr website at the following link: transaction data. The list of the payment data that must be e-reported by foreign companies without a permanent establishment in France is provided at the following link: payment data.