



**Facturation
électronique**

Overview of the E-Invoicing Reform for Foreign Companies Without a Permanent Establishment in France

Key principles of the reform

Background to implementation of the reform

A structural reform for the economy

The reform addresses the dual expectation voiced by economic and institutional stakeholders of **improving the collective performance of French companies** and **reducing red tape**.

=> It represents a unique opportunity to rethink administrative efficiency and economic competitiveness.

The reform has four goals:

- To boost the competitiveness of companies through the use of paperless procedures;
- To step up the fight against VAT fraud so that law-abiding operators can reap the benefits;
- To improve real-time knowledge of companies' business activities and the effective management of public policies;
- Over time, to streamline VAT reporting requirements by developing a new service: pre-filling VAT returns.

E-invoicing is more accurate, simpler and more efficient!



Easier day-to-day management, with faster invoice-to-pay cycles and more detailed tracking of invoice processing



Productivity gains, with greater invoice compliance, shorter processing times (e.g. data entry, error correction, lost invoices) and centralised storage



Improved cash flow and accounting management, thanks to traceable invoices and better compliance with payment deadlines

Which entities are affected by the reform?

The reform applies to all entities subject to VAT (taxable persons).

- **All companies regardless of their turnover or legal form:**
 - Including companies benefitting from the VAT exemption scheme or the flat-rate agricultural refund regime (RFA).
 - Including self-employed professionals, freelancers and micro-entrepreneurs.
 - Including **foreign companies when their transactions are subject to French VAT.**

- **Public entities when they are taxable persons** (central government, local authorities, government-funded institutions, national public interest groups or any other public organisation).

The three components of the reform

Arrangements differ based on:

- transaction type (sales or services);
- customer type (companies or private individuals);
- transaction scope.

1 E-invoicing

is applicable to: **commercial transactions carried out between VAT-taxable persons established in France, including those under the VAT exemption scheme (B2B).**

Exceptions:

- I. Transactions exempt from VAT (under Art. 261 to 261 E of the General Tax Code) and transactions exempt from invoicing.
- II. Transactions resulting in a defence or security contract within the meaning of the Public Procurement Code.

2 E-reporting of transaction data

is applicable to:

- **transactions carried out with a non-taxable person (B2C), for example private individuals.**
- **EU or non-EU transactions (international B2B transactions).**

Exceptions:

- I. Imports.
- II. Transactions exempt from VAT (under Art. 261 to 261 E of the General Tax Code) and transactions exempt from invoicing.
- III. Confidentiality clause on grounds of national security in a contract for services related to the defence sector or classification measures (Art. 413-9 of the Criminal Code).

3 E-reporting of payment data

is **only** applicable to **transactions for which VAT becomes chargeable upon receipt of payment (e.g. for services, instalments), regardless of customer type.**

Timeline of the reform's rollout

1 September
2026

- **Receiving** e-invoices becomes mandatory for **companies of any size established in France**
- **Issuing** e-invoices and **e-reporting** become mandatory for **large enterprises and intermediate-sized enterprises (ISEs)**

1 September
2027

- **Issuing** e-invoices and **e-reporting** become mandatory for **very small enterprises (VSEs), small- and medium-sized enterprises (SMEs) and micro-enterprises** no later than this date

Company size

Company size is assessed based on three criteria: headcount, turnover and balance sheet total

- **Micro-enterprises**: employ fewer than 10 people and have annual turnover or a balance sheet total of less than €2m;
 - **SMEs**: employ fewer than 250 people and have annual turnover not exceeding €50m or a balance sheet total not exceeding €43m;
 - **ISEs**: 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;
 - **Large enterprises**: companies that cannot be classified in any of the above categories. They employ more than 5,000 people, or, if the figure is below that, they must have turnover of more than €1,500m and a balance sheet total exceeding €2,000m.
- 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.

Foreign companies without a permanent establishment in France: balance sheet total/total turnover, regardless of turnover being generated in France or abroad, and total number of employees affiliated with the foreign establishment.

What is an e-invoice?

It is not a PDF file sent by email.

- An e-invoice is an invoice that is **issued, sent and received in an electronic format containing structured data**, which enables the invoice to be processed electronically.
 - It is a file containing data organised to be automatically readable by software programs.
 - E-invoices are time-stamped once submitted to the platform, which then sends them onwards.
 - To access data reported by suppliers, a **readable invoice** is made available to customers and viewable directly on their PC or mobile phone, for example.

```
1 <?xml version="1.0" encoding="utf-8"?>
2 <rsm:CrossIndustryInvoice xmlns:rsm="urn:un:unece:uncefact:data:standard:CrossIndustryInvoice:100"
3   xmlns:qdt="urn:un:unece:uncefact:data:standard:QualifiedDataType:100"
4   xmlns:ram="urn:un:unece:uncefact:data:standard:ReusableAggregateBusinessInformationEntity:100"
5   xmlns:xs="http://www.w3.org/2001/XMLSchema"
6   xmlns:udt="urn:un:unece:uncefact:data:standard:UnqualifiedDataType:100">
7   <rsm:ExchangedDocumentContext>
8     <ram:BusinessProcessSpecifiedDocumentContextParameter>
9       <ram:ID>A1</ram:ID>
10    </ram:BusinessProcessSpecifiedDocumentContextParameter>
11    <ram:GuidelineSpecifiedDocumentContextParameter>
12      <ram:ID>urn:cen.eu:en16931:2017</ram:ID>
13    </ram:GuidelineSpecifiedDocumentContextParameter>
14  </rsm:ExchangedDocumentContext>
15  <rsm:ExchangedDocument>
16    <ram:ID>FACT_23_12_0000001</ram:ID>
17    <ram:TypeCode>380</ram:TypeCode>
18  > <ram:IssueDateTime> --
19  </ram:IssueDateTime>
20 </rsm:ExchangedDocument>
21 <rsm:SupplyChainTradeTransaction>
22 > <ram:IncludedSupplyChainTradeLineItem> --
23 </ram:IncludedSupplyChainTradeLineItem>
49 > <ram:ApplicableHeaderTradeAgreement> --
50 </ram:ApplicableHeaderTradeAgreement>
110 > <ram:ApplicableHeaderTradeDelivery />
111 > <ram:ApplicableHeaderTradeSettlement> --
112 </ram:ApplicableHeaderTradeSettlement>
172 </rsm:SupplyChainTradeTransaction>
173 </rsm:CrossIndustryInvoice>
```

E-invoices contain tags that tell software programs what information is in each line.

E-invoice and e-reporting data

What e-invoice data is structured ?

Out of hundreds of possible items of data typically included on invoices, **some 30 are sent to the tax authority, including four new items:**

- ↗ SIREN number of the issuer of the invoice
- NOUVEAU ↗ SIREN number of the recipient of the invoice
- ↗ Date of issue of the invoice
- ↗ Unique invoice number
- NOUVEAU ↗ Transaction category
- NOUVEAU ↗ Option to pay VAT on debits
- ↗ Total excluding tax for each tax rate
- ↗ Applicable VAT rate
- NOUVEAU ↗ Delivery address of goods (full address, including country), if different from customer address

What data does e-reporting include ?

- **B2C transactions (i.e. those carried out with a non-taxable person):** by reporting period, with daily aggregated data used to obtain the base amounts exclusive of VAT for each VAT rate and VAT amount.
- **International B2B transactions (EU or non-EU):** the same data as that required for e-invoicing, excluding the unique identification number (SIREN) of taxable persons not established in France. An intra-Community VAT number or a foreign tax identification number is used instead of the SIREN number as the case may be.
- **Payment data:** collection date, amount collected for each VAT rate, invoice number for transactions that were invoiced.

Key stages of the invoice lifecycle and of data reporting



Companies

Buyers and suppliers that have or do not have an internal or external e-invoicing solution.



Authorised platforms

Service providers offering e-invoicing services. Only authorised platforms are able to send invoices to their recipients and to report invoicing and transaction data to the data hub.



Compatible solutions

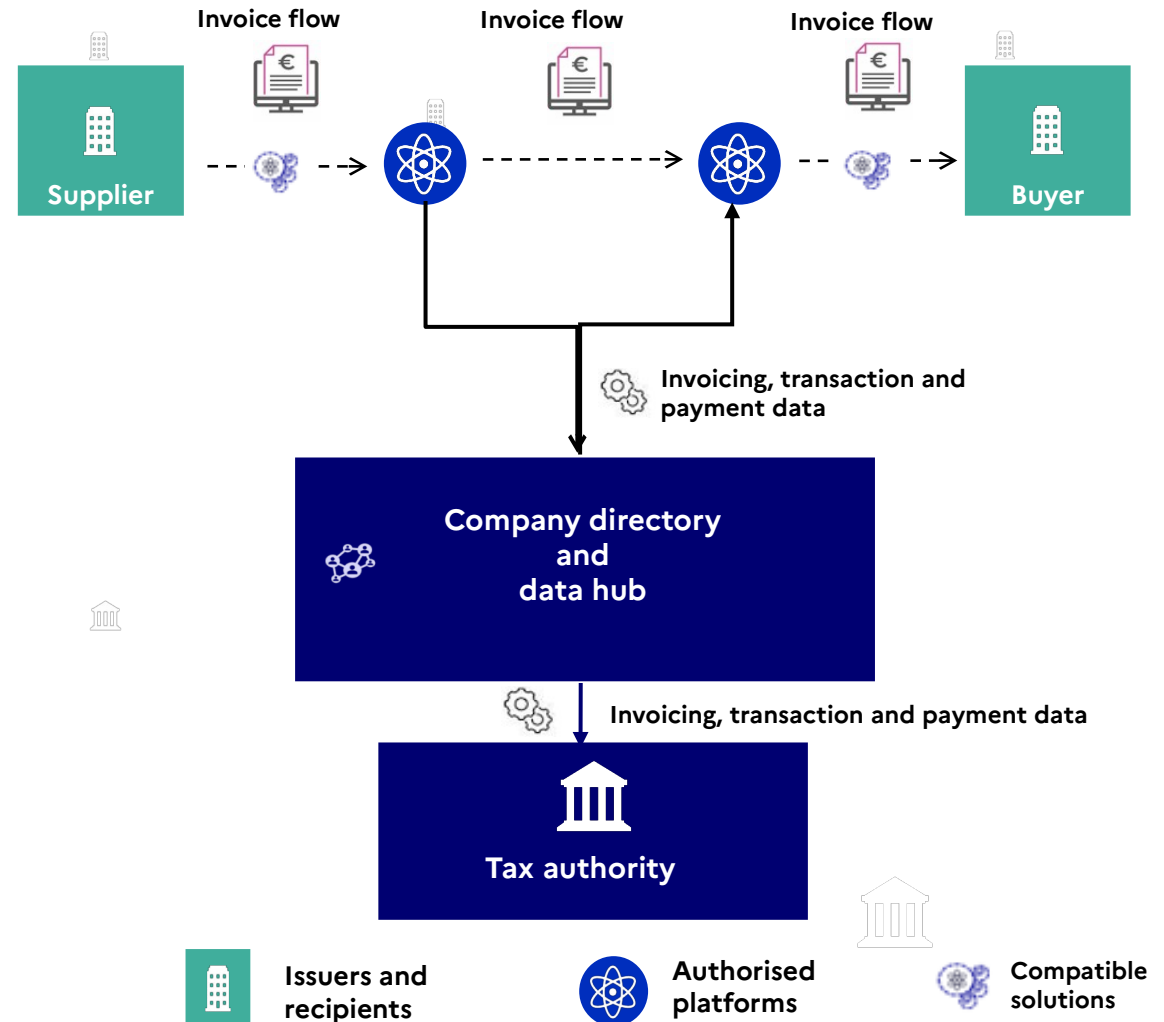
Service providers offering software solutions that are compatible with the reform's anticipated changes and that are connected to at least one authorised platform.



Data hub – company directory

Government resources for:

- receiving invoicing data and transaction data originating from platforms prior to being sent on to the tax authority;
- providing access to the company directory, which enables platforms to send invoices to their recipients.



Directory service

It has been accessible for reference purposes since 18 September 2025.

The directory is a **central repository listing all companies and public entities subject to VAT under the reform.**

It allows users to:

- check if a company is affected by the reform;
- determine if a company has chosen an authorised platform for receiving invoices (e-invoicing);
- find out a company's e-invoicing address.

The directory can be accessed at:

Accessible à l'adresse suivante

<https://facturation.chorus-pro.gouv.fr/annuaire/#/>

(in French only)



The screenshot shows the homepage of the Chorus Pro directory service. At the top, there is a header with the French Republic logo and the text 'Chorus Pro L'annuaire de la facturation électronique'. Below this, the main heading reads 'L'annuaire de la facturation électronique'. A sub-heading says 'Rechercher une structure afin d'accéder à ses adresses de facturation électronique en cours de validité.' There is a search input field with the placeholder text 'N° SIREN/SIRET ou Dénomination sociale' and a blue 'Rechercher' button. To the right of the search field, there is a 'Recherche avancée' dropdown menu. A large QR code is positioned in the lower right area of the page.

Authorised platforms

All companies subject to the reform are required to choose an authorised platform, which is solely authorised to manage e-invoices exchanged between suppliers and customers (private companies registered by the DGFIP), and to report invoice data to the tax authority.

=> Companies of any size subject to e-invoicing requirements must choose a platform for receiving their invoices as from 1 September 2026.

For companies that already have an IT service provider, said provider must be connected to an authorised platform in order for the reform to be implemented.

Authorised platforms:

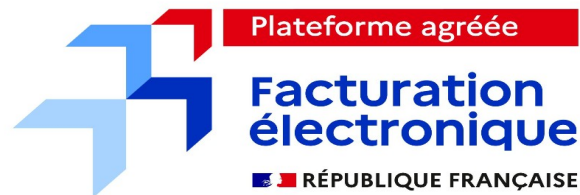
- issue, send and receive e-invoices between suppliers and customers;
- extract invoicing, transaction and payment data or receive and report it to the tax authority;
- manage the lifecycle of issued and received invoices, and report invoice lifecycle data;
- update the directory of invoice recipients for their clients.

Authorised platforms

The DGFIP has created a certification mark and logo to help companies make their choice:

1 Authorised platform – E-invoicing

A certification mark for intermediaries essential for the exchange of invoices between companies.



1 Compatible solution – E-invoicing

A logo for software solutions that provide features compatible with the formats required by the reform and that are connected to at least one authorised platform.



The tax authority has published a list of authorised platforms on [impots.gouv.fr](https://www.impots.gouv.fr):
<https://www.impots.gouv.fr/je-consulte-la-liste-des-plateformes-agreees> (in French only)

Authorised platforms

Choosing an authorised platform is a management decision to be made by heads of companies.

Heads of companies should ask themselves the following questions:

- **Do I already have software (for invoicing, POS, ERP, business management, accounting)?**
- **Do I work with an accounting professional?**

⇒ Whatever the case may be, **I'll contact this intermediary for support and advice.**

⇒ **I don't work with an accounting professional or have invoicing software.**

⇒ **In this case, I have to get software that complies with the reform and meets my invoicing needs.**

⇒ **What criteria should guide my choice ?**

- - Establish the volume of invoices issued and received, and identify the related needs.
- - Decide what your budget is.
- - Compare software solutions.

The E-Invoicing Reform for Foreign Companies Without a Permanent Establishment in France

For taxable persons not established in France

Foreign companies without a permanent establishment in France, within the meaning of VAT, are not subject to e-invoicing requirements.

They could be required to **e-report transaction data** and in some cases **payment data**, depending on the transactions carried out in France (see transactions referred to in Article 290(II) of the General Tax Code).

- If foreign companies carry out a transaction involving **the supply of goods or services** considered to take place in France, for which they are **liable** for French VAT under the rules of the **General Tax Code**, then e-reporting is mandatory.
- **Exports and intra-Community supplies are exempt** from e-reporting requirements.

The current wording of Article 290(II) of the General Tax Code refers only to transactions in which the non-established taxable person is **the seller or service provider**.

- E-reporting becomes mandatory as from **1 September 2026** for **large enterprises** and **intermediate-sized enterprises**.
- E-reporting becomes mandatory as from **1 September 2027** for **very small enterprises (VSEs)**, **small- and medium-sized enterprises (SMEs)** and **micro-enterprises**.

The 2026 Budget Act provides for a change in scope: as from **1st September 2027**, e-reporting will be mandatory for taxable persons of any size not established in France, when they carry out transactions in which they are **liable** for VAT as a **buyer or customer** (reverse charge VAT), including for intra-Community acquisitions.

For taxable persons not established in France

1 September
2026

- **E-reporting** becomes mandatory for large enterprises and intermediate-sized enterprises (ISEs) that sell goods or provide services

1 September
2027

- **E-reporting** becomes mandatory for very small enterprises (VSEs), small- and medium-sized enterprises (SMEs) and micro-enterprises that sell goods or provide services
- **E-reporting** becomes mandatory for buyers or customers liable for VAT, regardless of company size

For taxable persons not established in France



Examples of transactions subject to e-reporting (taxable persons registered for VAT):

- A non-established taxable person selling goods from France to non-taxable persons domiciled in France (including selling used goods subject to VAT on profit margin).
- A non-established taxable person selling goods from another EU Member State to non-taxable persons established in France that are not subject to arrangements for small operators (distance sales of intra-Community or imported goods) and not registered with the One Stop Shop (OSS).
- A non-established taxable person making intra-Community acquisitions in France that are non-exempt within the meaning of Article 262 ter(II)(3) of the General Tax Code (*as from 1 / 9 / 2027*).
- A non-established taxable person purchasing goods in France (internal sales) or services that are taxable in France from a supplier/service provider that is not established (regardless of VAT registration status) in France for which it is liable for VAT (reverse charge VAT reported by the customer) (*as from 1 / 9 / 2027*).
- A non-established taxable person making internal sales of goods in France to non-established taxable persons not registered for VAT in France.
- A non-established taxable person providing services taxable in France (see territoriality rules for the provision of services) to non-established taxable persons that are not registered for VAT in France.
- A non-established taxable person that is not registered with the OSS providing services taxable in France to non-taxable persons.

E-reporting of data

E-reporting of transaction data:

- **B2C transactions** – Transactions carried out between a supplier, a VAT taxable person not established in France and a non-taxable customer (e.g. private individual, non-profit organisation):
 - => Reporting of aggregated data for each day of the period with the base amounts exclusive of VAT indicated for each VAT rate and VAT amount.
- **International B2B transactions** – Transactions carried out between two VAT taxable persons, one of which is established in France and the other within the EU or outside the EU + transactions carried out in France under VAT rules between two taxable persons established abroad (EU/non-EU):
 - => Reporting of the same data as that required for e-invoicing, excluding the unique identification number (SIREN) of taxable persons not established in France. An intra-Community VAT number or a foreign tax identification number will be used instead of the SIREN number as the case may be.

E-reporting of payment data:

- => Reporting of the collection date, the amount collected for each VAT rate and, where applicable, the invoice number for transactions for which VAT becomes chargeable upon receipt of payment (e.g. for services, instalments).

Frequencies and deadlines for reporting transaction and payment data

VAT scheme	Transmission of the transaction data		Transmission of payment data	
	Frequency of deposits	Deposit deadline	Frequency of deposits	Deposit deadline
Real monthly normal	3 deposits a month (per decade) : Period 1: from 1 to 10 Period 2 from 11 to 20 Period 3: from 21 to the end of the month.	10 days after the end of the decade: i.e. the 20th, 30th and 10th of the following month. *except for February	monthly	Before the 10th of the following month
Real quarterly normal	monthly	Before the 10th of the following month	monthly	Before the 10th of the following month

Penalties for failing to meet data reporting requirements

	Transmission of transaction and payment data
Foreign companies without permanent establishment in France	<p>a Articles 1788 – D to I and III of the General Tax Code.</p> <p>Non-compliance with the obligations laid down in Articles 290 and 290A.</p> <p>Fines of € 500 per transmission with a maximum of € 15 000 for the same calendar year.</p>
Authorised platforms	<p>Articles 1788 D – II and III of the General Tax Code.</p> <p>Non-compliance with the data transmission obligations referred to in Article 290 III and Article 290A I.</p> <p>Fines of € 750 per transmission with a maximum of € 100 000 for the same calendar year.</p>

Right to make a mistake (Art. 1788 D III of the General Tax Code): fines shall not be applicable to a first infringement committed during the calendar year or the three previous years if it was rectified spontaneously within 30 days of an initial request by the tax authority.

Directory service and authorised platforms

Directory service:

The entities included in the directory have a SIREN number and are subject to VAT (with VAT reporting requirements).

The directory includes foreign companies not established in France with a SIREN number but 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 mean that they are subject to e-invoicing requirements.

Foreign companies not established in France that carry out transactions falling under the scope of Article 290(II) of the General Tax Code will be subject to e-reporting requirements, without necessarily being included in the directory.

The directory is intended only for companies subject to e-invoicing requirements.

Authorised platforms:

Foreign companies not established in France must choose an authorised platform **before 1 September 2026 or 1 September 2027** depending on the date from which the company is subject to the reform.

Documentation and contact details

Available documentation

Many resources are available in the dedicated section on impots.gouv.fr

- 7 Q&As on the homepage
- 1 leaflet with basic information
- 10 educational factsheets for VSEs/SMEs
- 2 FAQ documents
- 1 self-assessment tool to help companies learn about the requirements applicable to them
- 1 overview of the reform in English
- The e-invoicing directory
- <https://www.economie.gouv.fr/actualites/facturation-electronique-ouverture-de-lannuaire-de-decembre>

This documentation can be found on impots.gouv.fr in the “Professionnel” section and then “Passer à la facturation électronique” (in French only)



The screenshot shows the website impots.gouv.fr with the following elements:

- Header: République Française logo, "impots.gouv.fr", and navigation links for "Connexion à l'espace particulier" and "Connexion à l'espace professionnel".
- Search bar: "Rechercher sur site" with a magnifying glass icon.
- Navigation menu: "Accueil", "Particulier", "Professionnel" (selected), "Partenaire", "Collectivité", "International", "International (english)", and "Contact et prise de RDV".
- Breadcrumbs: "Accueil > Professionnel > Gérer mon entreprise/association > Je passe à la facturation électronique".
- Section title: "Je passe à la facturation électronique".
- Text: "Je m'informe sur la généralisation de la facturation électronique entre entreprises et la transmission de données à l'administration qui seront mises en place à compter du 1^{er} septembre 2026."
- Two document cards with right-pointing arrows:
 - Card 1: "La Facturation électronique, qu'est-ce que c'est ?" with subtext "Je découvre le dispositif de la Facturation électronique et de transmission des données à l'administration (e-reporting)."
 - Card 2: "La Facturation électronique, qu'est-ce que ça change pour moi ?" with subtext "Je découvre en quelques clics ce que la réforme change pour mon entreprise."
- Section "Documentation utile" with two icons:
 - Icon 1: "Calendrier de la réforme de la facturation électronique"
 - Icon 2: "Facturation électronique - Documentation juridique"

Contact details for the Non-Residents Tax Directorate (DNIR)

- **Tax reception service for non-residents (AFNR):**
- +33 1 72 95 20 31, Monday to Friday from 9am to 4pm
- You can also use the **secure messaging system** in your professional account.

Thank you for your attention

