



Brochure | SEEBURGER E-Invoicing Solution

France: Mandatory B2B E-Invoicing and E-Reporting from 2026

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France: Mandatory B2B E-Invoicing and E-Reporting from 2026

From the September 1 2026, the French Government is introducing mandatory B2B e-invoicing and e-reporting to approximately 4 million companies that are based or VAT-registered in France. All companies must be able to receive electronic invoices from September 1 2026. The mandate to issue electronic invoices and to e-reporting will be rolled out in two phases, likely starting September 2026 and September 2027 – already taken into account by the decree, even a further delay of three months is possible.

The mandate applies initially to large companies, before bringing medium-sized and then small companies on board. The new mandate involves a mechanism to report tax and invoice data – including status reports on payment progress – in real time to the French tax authorities. The French government hope that these continuous transaction controls (CTC), will let them effectively combat fraud and tax evasion, reducing the French VAT gap. This was estimated to be worth almost 14 billion EUR in 2019.



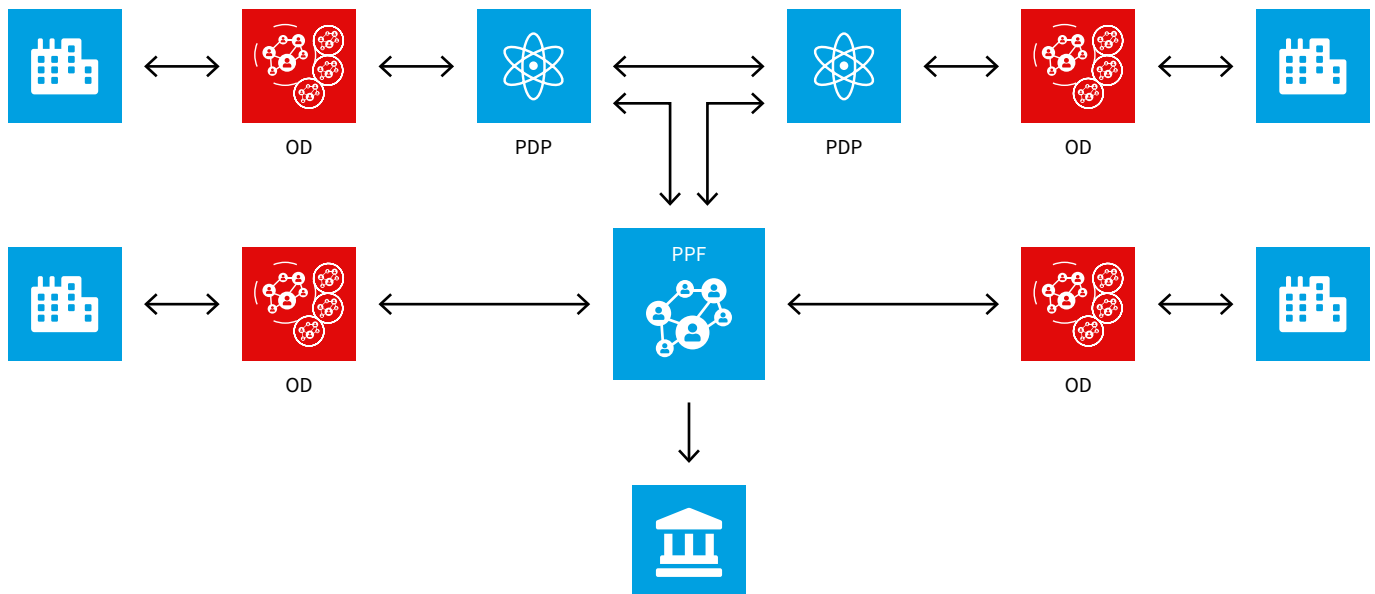
What you need to know

The French mandate is based on a complex Y-model and applies to domestic and cross-border B2B, B2C and B2G transactions, including payment status. Both its Y-model architecture and its scope make it challenging.

The Y-model, complex yet resilient and flexible

The French model of mandatory B2B e-invoicing and e-reporting provides flexibility, especially for companies that have already implemented electronic data interchange (EDI) via private platforms. It limits the cost of adapting existing EDI systems and otherwise preparing for this reform. Other companies are given the opportunity to submit invoices directly through the public platform. There are also specialist providers that can help to connect invoicing parties to either the public or a private platform.

- **OD** – These are specialist providers that digitally transform a company's invoices and offer further, related services such as cross-border e-invoicing, electronic archiving and other digital support services along the supply chain. An OD does not need to be certified by the tax authorities. Furthermore, ODs can send e-invoices indirectly to recipients – either through the public e-invoicing platform or a registered private platform.
- **PPF** – the national public platform Chorus Pro 'next generation' (PPF) acts as a central e-invoicing platform, including sending invoices and functioning as a clearance platform.
- **PDP** – These are certified partner platforms, and are optional. A PDP comes into play if a supplier and a buyer have mutually agreed to voluntarily use a different e-invoice format to the invoice standards permitted by the PPF.



Large scope encompassing e-invoicing and e-reporting

The bullet points below detail the scope of the new mandate. The mandate encompasses domestic B2B e-invoicing and e-reporting of B2B cross-border transactions and B2C transactions.

- + Companies based and VAT-registered in France are obliged to e-invoice domestic B2B transactions. This includes CTCs on payment progress.
- + All companies VAT-registered in France are required to e-report cross-border B2B and B2C transactions. This applies regardless of whether the company is also based in France.
- + All companies VAT-registered in France are required to e-report any payments received in B2B, B2C and B2G transactions. This applies regardless of whether the company is also based in France.

When this mandate comes into force for a company depends on the size of the company and whether they receive or issue invoices.

PDP use remains voluntary, PPF is mandatory

We perceive a lot of uncertainty in understanding the roles of the public PPF and the private PDP providers. Companies often insist on being connected to a PDP, even though it actually isn't necessary for most or even any of their transactions.

The public platform PPF will contain all relevant the features and functions required to send and receive e-invoices, status reports and e-reports in France. The PPF standardizes and limits the number of permitted e-invoicing formats to three: UBL, CII and Factur-X. This is a real opportunity to benefit long-term from European e-invoicing standards based on the European Norm EN16931. This is particularly true if you consider the European Commission Proposal for a Council Directive amending Directive 2006/112/EC as regards VAT rules for the digital age (VAT in the digital age or 'VIDA'). This includes the opportunity to mandate B2B e-invoicing without an EU derogation decision, if it is based on the European norm.

On the one hand, invoice recipients are required to enter a receiving platform in the national directory. If the recipient decides to enter the PPF in the directory, then regardless of the platform used by the sender, the recipient will receive all their invoice through the PPF.

On the other hand, there is no obligation – at least not by law – for an invoice sender to provide invoices in any other format than the stipulated three: UBL, CII and Factur-X. If a supplier decides on a voluntary basis to issue e.g. EDIFACT invoices – usually because the buyer explicitly asks for it, even though every French buyer must accept electronic invoices sent to PPF in one of the three permitted standards – then the sender needs to use a PDP in order to issue these invoices. Even in this scenario, the sender still may send 'standard' invoices through the PPF (UBL, CII, Factur-X) and only the 'non-standard' invoices (EDIFACT etc.) through a PDP.

Starting September, 2026, all French VAT-registered and France-based companies (private and public) must accept electronic invoices, and choose at least one platform – either PPF or a PDP for this purpose.

Receipt of e-invoices mandatory from September 1 2026

If your company receives all domestic invoices in PDF, paper or Factur-X formats, and your suppliers don't need an EDIFACT e-invoice then you only need to support the three stipulated standards and connect to the national public platform (PPF) to receive invoices. An OD service can provide API integration with the PPF, easy on-boarding, e-archiving, monitoring and auto alerts for errors, as well as other services.

If your company receives domestic e-invoices in both EDIFACT and other formats from a supplier, then you only need to support the three permitted standards and connect to the national public platform (PPF) to receive invoices. The incoming invoices are converted by the supplier's PDP platform and sent to the PPF in one of the standard formats.

If you plan to receive domestic invoices in a non-stipulated format such as EDIFACT on a voluntary basis, then you will need to use a certified private platform, a PDP, for these invoices only. Private platforms have to demonstrate that they comply with the tax authority's requirements during a complex and costly certification process. The certificate needs to be renewed every 36 months. Probably, PDPs will end up having higher fees per transaction than using an OD service and connecting to the PPF.

In this context, an economical approach would be to only use PDP services for invoices if the suppliers are willing to do so. However, the benefits of an automated seamless accounts payable process through e.g. EDIFACT standards should be worth the PDP costs for both the sender and the receiver.

The National Directory permits a company receiving invoices to differentiate by e.g. department codes whether an invoice is to be received through the public platform PPF or via a private PDP platform. This differentiation will have a direct impact on the costs of the overall service, as using the PPF is free of charge and using private platforms is not.

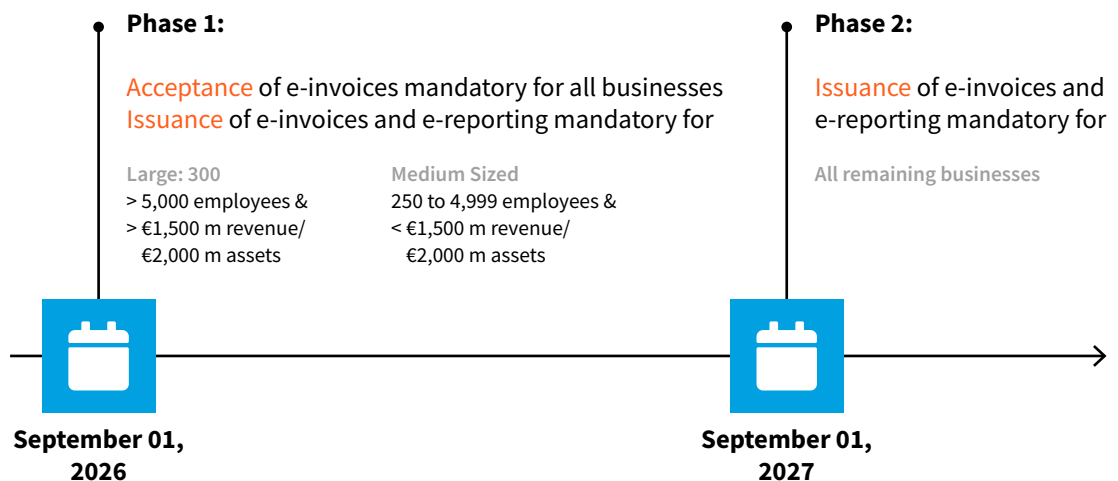
An OD can help you send and receive all invoices cost-effectively via the PPF. If you plan to exchange certain invoices with specific business partners in other standards than CII, UBL or Factur-X on a voluntary basis, the OD can help to send or receive just the 'non-standard' invoice via a PDP service.

Sending e-invoices and e-reports from September 2026

4 million French companies

Business size is determined by the company's number of employees and revenue.

Businesses are permitted to comply with the mandate earlier than stipulated on voluntary basis.

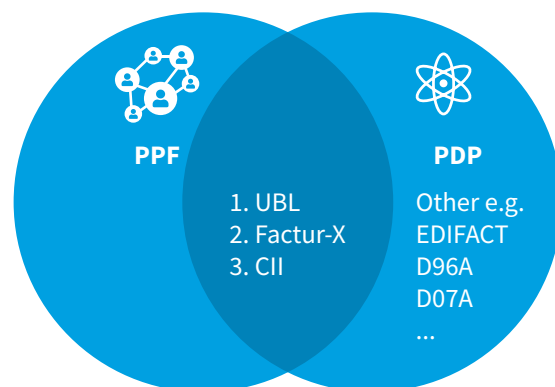


Various standards for e-invoices

Any company can send and receive invoices via the national public platform (PPF) free of charge. The PPF permits three standards (UBL, CII and Factur-X [mix of PDF with embedded CII]) for invoices, with portal access for smaller businesses.

If business partners decide on a voluntary basis to use other standards for e-invoicing, such as EDIFACT standard D96A or D07A, then they will need to file via a certified private platform (PDP). The process of becoming a certified PDP is expected to be cost-intensive, and PDP service prices are likely to reflect this.

An OD can support you by routing your invoices to either the public or a private platform depending on format. This helps you reduce costs as an invoice exchanged through the PPF will have lower associated costs than using a PDP.



How SEEBURGER can help

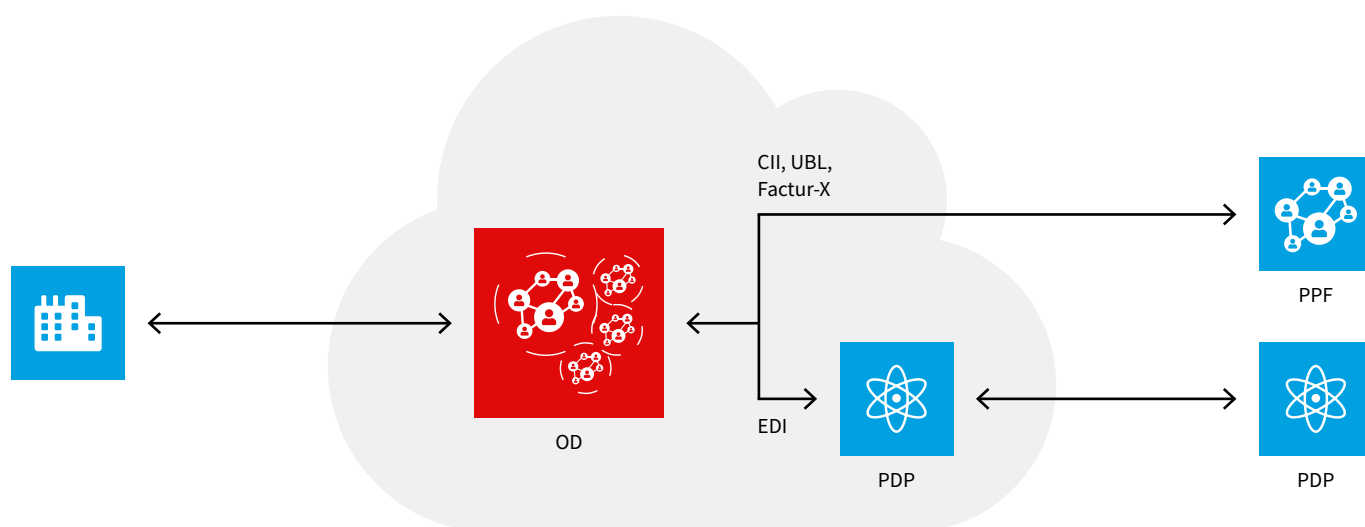
SEEBURGER is an experienced provider of e-invoicing cloud services, offering a single-source solution to help you comply with global and specific local legislation, within Europe and abroad. With local experts and support from SEEBURGER France, our multinational and French clients rely on various GS1-certified French e-invoicing services, including a long history in ensuring DEMAT “EDI complete – B2B” conformity, and offering Factur-X B2B and B2G e-invoicing services through the Chorus Pro platform.

In 2023, SEEBURGER applied to participate in the French Pilot. SEEBURGER’s Global E-Invoicing Services are designed to provide the best approach of offering modules

of OD functionality connecting to the PPF and of OD functionality connected to a PDP service. With this neutral approach, we plan to offer full flexibility to our customers when deciding on the best combination of channels for inbound and outbound invoices.

- How many invoices should be channeled by the OD through the PPF?
- How many invoices should be processed by a PDP service?

SEEBURGER’s Global E-Invoicing Services integrates with SAP’s Document Compliance and Reporting on SAP ECC and S/4HANA or with any other ERP system.





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