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France's E-Invoicing Mandate: From Foundations to Final Deadlines

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France e-invoicing: Mandate Overview

The new French CTC e-invoicing mandate rests in **3 main pillars**: issuing e-invoices, reporting invoice data & reporting invoice's lifecycles

E-invoicing

B2B domestic supplies must be electronically invoiced & reported in near real time to the Tax Administration

E-invoices must follow a structured data format (UBL, CII or Factur-X), allowing for automatic and electronic processing

Who? **Established taxpayers**

E-reporting

Data related to **cross-border B2B supplies** and **B2C supplies**, must be periodically reported to the Tax Administration

E-reporting frequencies depend on the VAT regime applicable to the taxpayer

Who? **Established and non-resident VAT registered taxpayers**

Life Cycles

Trading parties must exchange e-invoices statuses and report them to the Tax Administration

Received **payments** regarding **provisions of services** are also electronically reported by the supplier

Who? **Established taxpayers** (suppliers and buyers)

E-invoicing vs E-reporting

E-invoicing

- Taxpayers under the e-invoicing mandate must issue, transmit, and receive their invoices in an electronic format
- E-invoices are exchanged directly between the trading partners (through their PDPs)
- The PDP will submit a subset of data from the invoice issued to the PPF in near real time

E-reporting

- E-reporting involves the periodic electronic transmission of certain transactional data to the tax authorities (summaries)
- Transmission frequency varies
- Specific data elements must be reported
- Covers transactions not included in the e-invoicing scope
- Data is sent to the PPF, via the taxpayer's PDP

Who and When?

French vs. non-French companies and company size thresholds & Timelines

September 2026

- All established taxpayers must accept e-invoices
- Established large and intermediate-sized businesses must issue e-invoices for their domestic B2B
- Established and VAT registered large and intermediate-sized businesses must report invoice data concerning cross-border B2B supplies and B2C transactions

September 2027

- All remaining small and medium and micro companies will be in scope of the mandate

Large

> 5,000 employees and
> €1,500M revenue/ €2,000M assets

Intermediate

< 5,000 employees and
< €1,500M revenue/ €2,000M assets

Small & medium

< 250 employees and
< €50M revenue/ €43M assets

Micro

< 10 employees and
< €2M revenue/assets

Sovos is a pre-authorized PDP with over two decades of experience providing white-labelled compliance technology for vendors and businesses in France.

What is a PDP?

... And the new role of the PPF

PDPs

PDPs (Partner Dematerialization Platforms) are private service providers accredited by the tax authority to intermediate data flows between trading partners, and the Public Portal (PPF)

PDPs act as the interface between companies and the French government and will be directly involved in issuing and receiving invoices

All taxpayers in France must select a PDP in order to issue and receive e-invoices

PPF

On October 2024, the French Tax Administration announced that the role of the PPF would be significantly reduced

Originally designed as a free invoice exchange platform, it will now provide directory services for routing e-invoices and serve as an "aggregator" for collecting invoice data

As a result, companies and software providers that were counting on the PPF for their e-invoicing needs will now be required to engage a registered PDP

What is a PDP?

PDP Registration – what’s required?

Functional Requirements

- Issue and receive e-invoices in one of the legal formats
- Apply automated controls to invoices and reporting data
- Guarantee authenticity and integrity + legibility
- Extract and transmit mandatory invoicing data to the Public Portal as well as invoice’s lifecycle statuses

Interoperability

- Connect with the Public Portal
- Connect with at least one other PDP
- Update the Central Directory for their invoice recipients
- Connect to Central Directory to route invoices to the right platforms

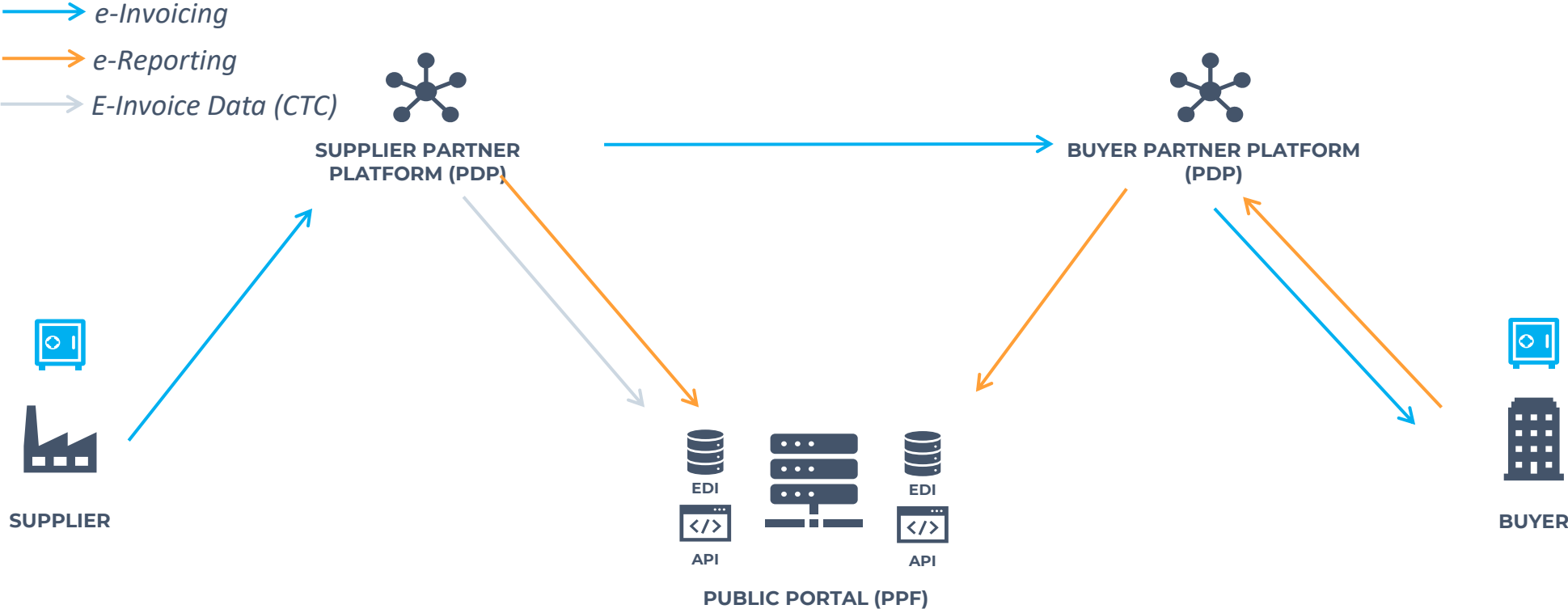
Security Standards

- Physical hosting according to ISO 27001 / 2 / 17 / 18
- Cloud hosting – SECNUMCLOUD + infrastructures and processing located in Europe
- Personal Data Protection – GDPR
- Traceability

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France e-invoicing: System Overview

What does E-invoicing and E-reporting look like in the French mandate?



How can businesses prepare?

The new French e-invoicing mandate is complex, and businesses need to prepare by considering the mandate's impact on existing processes and systems



Key Questions

- Where will e-invoicing and reporting data come from? Is it all within a single system?
- Can systems extract or update large volumes of data in real-time or to a high frequency?
- Have you precisely identified and mapped your processes/procedures that will be hit by the new Legal constraints?
- Is your organization prepared to deal with major changes (e.g. Invoice Lifecycle Management)?



Planning ahead

- Selecting a PDP is now a must
- Participating in the pilot phase (recently confirmed to start in Jan. 2026 – precise modalities still TBC) which will allow testing of use cases

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Thank You