

Message 001

Communication from the Commission - TRIS/(2026) 0779

Directive (EU) 2015/1535

Notification: 2026/0128/FR

Notification of a draft text from a Member State

Notification – Notification – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezačína prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késésekét - Non fa decorrere la mora - Atidējimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20260779.EN

1. MSG 001 IND 2026 0128 FR EN 11-03-2026 FR NOTIF

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4. 2026/0128/FR - SERV - INFORMATION SOCIETY SERVICES

5. Mainstreaming of electronic invoicing in transactions between parties liable to value added tax and the

transmission of transaction data

6. Electronic invoicing, transmission of transaction data and transmission of payment data.

7.

8. The draft order that is the subject of this notification supplements the legislative provisions mainstreaming electronic invoicing between parties liable to VAT established in France and the transmission of transaction and payment data to the tax authority (e-reporting), as well as the corresponding draft decree, which is being notified simultaneously.

The draft order that is the subject of this notification amends the provisions codified in Annex IV to the General Tax Code (detailed below; Article 41 septies A to P), which were adopted in 2022. These provisions are part of the initial regulatory framework of method of electronic invoicing between parties liable to VAT and of transmitting the data to the tax authority.

Some of the regulatory amendments implement legislative amendments (as a result of the decommissioning of the public invoicing portal, as announced on 15 October 2024, and due to terminological replacements), while others are not directly related to legislative aspects (see details below).

The legislative provisions require taxable parties to fulfil their obligations to invoice electronically and to transmit transaction and payment data by means of an approved platform. To be an approved platform, operators must register with the French tax authority and meet the conditions laid down in the decree.

Article 41 septies A specifies the content and timing of the compliance audit report that the approved platform must submit to the tax authority within one year following registration and each time it applies to have its registration renewed.

Article 41 septies B specifies down the lists of platforms to be published and made available to businesses.

Article 41 septies C defines the conditions for platform interoperability.

Article 41 septies D and E define the particulars to be included on electronic invoices in a structured format.

Article 41 septies F and G lay down the checks to be carried out by approved platforms on invoices, and define the information to be completed on the status of the invoice in the transmission cycle.

Article 41 septies J to M lay down the conditions for transmitting transaction data.

Article 41 septies N to P lay down the conditions relating to payment data.

This new order introduces amendments (simplifications and new obligations) to the initial regulatory framework of the reform:

- a point on the compliance audit is added relating to the management of formal agreements (Article 41 septies A);
- a point on the audit is added relating to the requirement to connect to Chorus Pro (Article 41 septies A);
- amendments are made to the frequency of the compliance audit to make it clearer and to incorporate production data (Article 41 septies A);
- a point on the audit is added relating to compliance with AFNOR (French Association for Standardisation) standards (Article 41 septies A);
- a new platform surveillance audit is added: content and period (Article 41 septies A);
- compliance with the three standards published on the AFNOR website regarding the exchange of invoices (Article 41 septies C);
- the designation of Peppol as the network referred to in Article 242 nonies I of Annex II to the General Tax

Code (Article 41 septies C);

- details on the formats and profiles that platforms must adhere to and manage (Article 41 septies C);
- rules governing conversion and legibility (Article 41 septies C);
- the tolerance for 'PDF invoices' is removed insofar as the public invoicing portal no longer allows it (platforms will still be able to offer OCR) (Article 41 septies C);
- 'fees and charges' are added to the invoicing data to be sent to the tax authority, and the list of invoicing data specific to T invoices is removed.

9. This order amends certain initial regulatory provisions (Order of 7 October 2022).

The electronic invoicing system provided for in Article 26 of the Amending Finance Act for 2022 and Article 91 of the Finance Act for 2024 was based both on a public invoicing portal (PPF) that is free but offers a minimum service, and on private operators, i.e. approved platforms.

On 15 October 2024, the government, while reaffirming the importance of the electronic invoicing plan, decided not to construct a PPF. Companies will therefore have to choose from the platforms registered by the government in order to exchange their invoices securely and report the data to the tax authority.

The platforms are becoming trusted third parties, and to date, around 100 platforms have been permanently registered. They are subject to demanding requirements in terms of data security, interoperability and auditing, as business-to-business flows pass through these platforms.

France has opted for a hybrid and distributed model. The government is responsible for managing the directory and receiving and processing tax data, and it sets the rules to ensure the interoperability of exchanges.

The order also implements the simplifications announced by ministers last summer, namely:

- The requirement to obtain and retain formal consent is added to the registration application (line 16) and to the services to be provided (Article 242 nonies B).
  - The conditions for registering platforms have been amended: it has been clarified that ISO 27001 certification must be issued by a certifier accredited by a national accreditation body (in France, Cofrac); connecting to Chorus Pro is mandatory; the composition of the share capital must be provided; and any changes in the registration conditions must be reported to the DGFIP (General Directorate of Public Finances) (Article 242 nonies B of the General Tax Code).
  - A new surveillance audit has been created (new Article 242 nonies C bis).
  - The period during which minimum services are provided free of charge has been added to the services to be provided (new Article 242 nonies E and E ter).
  - A description of the platform change in the directory has been provided, including synchronisation with other directories (new Article 242 nonies E bis).
  - The members of a single taxable entity have been added to the central directory (Article 242 nonies H).
  - A rule has been added for resolving situations in which two approved platforms are unable to connect to one another. If one of the two platforms uses Peppol, both platforms must use Peppol (Article 242 nonies I).
- It should be noted that the Peppol network is designated in the draft order that is being notified simultaneously.
- It is expressly specified that it is the total tax base excluding tax expected (rather than the total amount) in e-reporting for a transaction (especially for transactions under the margin scheme) – Article 242 nonies M.
  - It is no longer mandatory to specify the number of transactions in B2C e-reporting (Article 242 nonies M).
  - No data needs to be transmitted if there are no transactions (Article 242 nonies O).
  - Information has been added regarding the limitation to one transmission per period and per approved platform for e-reporting of transactions (Article 242 nonies O and P).

- The period for transmitting the transaction and payment data of taxable parties benefiting from the basic exemption or the flat-rate refund is two civil months (Article 242 nonies O and P).
- E-reporting for payments is expected to be in euro (Article 242 nonies P).
- All references to the term 'partner paperless platform' have been replaced by 'approved platform' to comply with the trade mark registered in 2025 by the DGFIP.
- The public invoicing portal (PPF) has been decommissioned, as announced during the arbitration of

10. References to the basic texts:

11. No

12.

13. No

14. No

15. No

16.

TBT aspects: No

SPS aspects: No

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European Commission

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