

FRENCH REPUBLIC

Ministry of the Economy, Finance, and
Industrial, Energy and Digital
Sovereignty

Decree No. XXX of XXX concerning the generalisation of electronic invoicing in transactions between persons subject to value added tax and the transmission of transaction data

NOR: [...]

The Minister Delegate to the Minister for the Economy, Finance and Industrial and Digital Sovereignty, responsible for Public Accounts,

Having regard to Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC;

Having regard to Commission Implementing Regulation (EU) No 2015/1502 of 8 September 2015 on setting out minimum technical specifications and procedures for assurance levels for electronic identification means pursuant to Article 8(3) of Regulation (EU) No. 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market;

Having regard to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation);

Having regard to Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services;

Having regard to Council Directive 2006/112/EC, of 28 November 2006 on the common system of value added tax;

Having regard to Commission Implementing Decision (EU) 2017/1870 of 16 October 2017 concerning the publication of the reference for the European standard on electronic invoicing and the list of syntaxes pursuant to Directive 2014/55/EU of the European Parliament and of the Council;

Having regard to the General Tax Code and Annex II;

Having regard to the Public Procurement Code;

Having regard to Finance Law No. 2026-103 for 2026;

Having regard to the Opinion of the National Council for the Evaluation of Standards dated XXX 2026;

Having regard to Notification No. XXX addressed to the European Commission on XXX 2026 pursuant to Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services;

It is hereby decreed:

Article 1

Annex IV to the General Tax Code is amended as follows:

A. – In Article 1 of D (a) of Part I of Section V of Chapter One of Title II of Part One of Book One, the words: “of partner digital transition platform operator” are replaced by the words: “of approved platforms”.

B. – In Article 41 (f) A:

1. Part I is amended as follows:

(a) Point 1 is amended as follows:

i) In Letter a), the words: “the partner digital transition platform operator” are replaced by the words: “the approved platform”;

ii) In Letter b), the words: “the partner digital transition platform operator of the public invoicing portal” are replaced by the words: “the platform approved for the administration solutions mentioned in Article 242 (h) G of Annex II to the General Tax Code as well as for the shared solution provided for in the first paragraph of Article L. 2192-5 of the Public Procurement Code”;

iii) In the first paragraph of c), the words: “another partner digital transition platform operator” are replaced by the words: “another approved platform”;

iv) In the second paragraph of Letter c), the words: “operators of” are deleted;

b) In Point 2, the words: “the partner digital transition platform operator” are replaced by the words: “the approved platform”;

c) Point 3 is amended as follows:

i) In Letter a), the words: “the partner digital transition platform operator” are replaced by the words: “the approved platform”;

ii) In Letter b), the words: “the platform operator” are replaced by the words: “the approved platform”;

iii) In Letter d), after the words: “41 (f) C” the following words are added: “and the invoicing standards mentioned in Part I of the same Article”;

iv) In Letter e), the words: “the partner digital transition platform operator” are replaced by the words: “the approved platform”;

d) In Point 4, the words: “digital transition partner” are replaced by the word: “approved”;

e) In Point 5, the words “to the public invoicing portal” are replaced by the words: “to the administration”;

f) In Point 7, the words: “digital transition partner” are replaced by the word: “approved”;

g) A new Point 8 is added, worded as follows:

“8. Regarding the updating of address information in the central directory mentioned in Part III of Article 289 (a) of the General Tax Code, the correct maintenance, monitoring and archiving of formal agreements signed by taxable persons who have designated the approved platform for receiving their electronic invoices.”

2. Part II is amended as follows:

a) In Point 1, the words: “the six months preceding the date of engagement of the audit” are replaced by the words: “a minimum period of one month of activity covering the functionalities described in Points 6 and 7 of Part I of said Article 242 (h) B. This period must be subsequent to notification of the issuance of the registration number”;

b) In Point 2, the words: “preceding the date of engagement of the audit” are replaced by the words: “following notification of the issuance of the registration number or notification of the renewal of the registration number”;

3. After Part II, a new Part III is added, worded as follows:

“Part III. – The surveillance audit mentioned in Article 242 (h) C (a) of Annex II to the General Tax Code ensures that the compliance points mentioned in Part I are always respected. To this end, the approved platform communicates substantial changes that have occurred since the

submission of the last audit, compliance or monitoring report to the person mentioned in Letter c) of Point 6 of Part I of Article 242 (h) B of Annex II to the General Tax Code.”

“The surveillance audit includes at least one month of activity over the last six months of the period it covers.”

“The surveillance audit covers the following period:”

“1. For the audit mentioned in the second paragraph of Article 242 (h) C (a) of Annex II to the General Tax Code, the second year following notification of the issuance of the registration number;”

“2. For the first audit mentioned in the third paragraph of Article 242 (h) C (a) of Annex II to the General Tax Code, the first year following notification of the renewal of the registration number;”

“3. For the second audit mentioned in the third paragraph of Article 242 (h) C (a) of Annex II to the General Tax Code, the second year following notification of the renewal of the registration number.”

C. – In Article 41 (f) B:

1. Part I is amended as follows:

a) In Point 1, the words: “digital transition partners” are replaced by the word: “approved” and the words: “the platform operator is required” are replaced by: “the platform is required”;

b) In Point 2, the words: “digital transition partners” are replaced by the word: “approved”;

c) In Point 3, the words: “digital transition partners” are replaced by the word: “approved”;

2. Part II is amended as follows:

a) In the first paragraph, the words: “partner digital transition platform operator” are replaced by the words: “approved platform”;

b) In Point 3, the words: “the partner digital transition platform operator” are replaced by the words: “the approved platform”.

D. – In Article 41 (f) C:

1. Part I is amended as follows:

a) The words: “operators of partner digital transition platforms and the public invoicing portal are required” are replaced by the words: “approved platforms are required”;

b) Point 1 is amended as follows:

i) the words: “and profiles” are inserted after the words: “one of the formats”;

ii) in Letter a), the words: “The Cross Industry Invoice CII exchange standard developed by the UN/CEFACT (United Nations Centre for Trade Facilitation and Electronic Business)” are replaced by the words: “A usage specification of the EN16931 standard, called “EN16931 profile”, implemented in the Cross Industry Invoice CII exchange standard developed by the UN/CEFACT organisation (United Nations Centre for Trade Facilitation and Electronic Business), in accordance with standard XP Z12-012 published on the website of the French standardisation association.”

iii) in Letter b), the words: “The Universal Business Language (UBL) standard” are replaced by the following: “An extension of the EN16931 standard, called “EXTENDED-CTC-FR profile“, implemented in the Cross Industry Invoice CII exchange standard developed by the UN/CEFACT organisation (United Nations Centre for Trade Facilitation and Electronic Business), in accordance with standard XP Z12-012 published on the website of the French standardisation association”

iv) in Letter c), the words: “A mixed-format standard consisting of a structured data file in XML format (CI16b) and a PDF file (PDF/A3 standard).” are replaced by the words: “A usage specification of the EN16931 standard, called “EN16931 profile“, implemented in the Universal Business Language (UBL) standard in accordance with standard XP Z12-012 published on the website of the French standardisation association;”

v) A new Letter d) and Letter e) are added before the last paragraph, worded as follows:

“d) An extension of the EN16931 standard, called “EXTENDED-CTC-FR profile“, implemented in the “Universal Business Language” (UBL) standard in accordance with standard XP Z12-012 published on the website of the French standardisation association;”

“e) A mixed format standard consisting of a structured data file in XML format (UN/CEFACT CII), conforming to the “EN16931 profile” or to the “EXTENDED-CTC-FR profile” through its “EXTENDED” profile, in accordance with standard XP Z12-012 published on the website of the French standardisation association, and a PDF file constituting the READABLE representation of the invoice (PDF/A3 standard).”

vi) in the last paragraph, the words: “the partner digital transition platform operator converts the invoice into one of the three aforementioned formats” are replaced by: “the approved issuing platform converts the invoice into one of the aforementioned formats and profiles.” and the following sentence is added: “If the conversion does not strictly guarantee the integrity of the invoice data, the approved issuing platform systematically will transmit a readable version containing all the data received before conversion to the approved recipient platform.”

c) Point 2 is amended as follows:

i) The words: “The partner digital transition platform operator” are replaced by: “The approved platform” and after the word: “client” the following words are added: “in one of the formats and profiles mentioned in Point 1, in compliance with the conversion of the standard XP Z12-012 mentioned in Point 1.”

ii) The following paragraph is added: “If formatting for the needs of its client does not strictly guarantee the integrity of invoice data, the recipient's approved platform will provide its client with a readable version containing all the data received before formatting.”

d) To Part II the following two paragraphs are added:

“3. To comply with the specifications described in standard XP Z12-014 for the usage cases they implement.”

“4. To comply with the specifications relating to the standardised application programming interface (API) described in the XP Z12-013 standard, if they wish to implement it.”

2. Part II is repealed.

3. A new Part III is added as follows:

“Part III. The network information exchange protocol mentioned in the second paragraph of Article 242 (h) Part I of Annex II to the General Tax Code is Peppol.”

E. – In Article 41 (f) D:

1. In Part I, the date: “1 July 2024” is replaced by the date: “1 September 2026” and the words: “, according to semantic standards specified by external specifications published on the tax administration's website” are deleted;

2. Part II is amended as follows:

a) The date: “1 January 2026” is replaced by the date: “1 September 2027”;

b) A line with the words: “Price increase (fees and charges)” is inserted after the first line of the table.

3. Part III is repealed.

F. – Part II of Article 41 (f) E is repealed.

G. – In Article 41 (f) F:

1. The words: “partner digital transition platform operators and the public invoicing portal” are replaced by the words: “approved platforms”

2. In Point 1, the words: “and profiles” are inserted after the word: “format”.

3. A new Point 4 is added, worded as follows:

“4. Uniqueness of the invoice number.”

H. – In Article 41 (f) G:

1. In Part I, the words: “Partner digital transition platform operators and the public invoicing portal” are replaced by the following words: “approved platforms”

2. In Part II, the words: “Partner digital transition platform operators and the public invoicing portal” are replaced by the following words: “approved platforms” and the word: “They” is replaced by the word “They” [not applicable in English]

3. In Part III, the words: “operators of partner digital transition platforms to the public invoicing portal and to the partner digital transition platform” are replaced by the words: “platforms approved by the administration and the approved platform”.

Part I. – In Part I of Article 41 (f) H:

1. The words: “of Part II of Article 289 (a)” are replaced by the words: “of Article 289 E”;

2. The words: “to the public invoicing portal” are replaced by the words: “to the administration”;

3. The words: “in one of the three formats mentioned in Point 1 of Part I of Article 41 (f) C” are replaced by the words: “to the external specifications published on the tax administration's website”.

J. – In Article 41 (f) Part I:

1. Part I is repealed

2. In Part II, the words: “in 'stream' mode” are removed, and the words: “users or operators of partner digital transition platforms to the public invoicing portal” are replaced by the words: “platforms approved by the administration”.

K. – The following sentence is added to Article 41 (f) J: “These specifications refer to data for which transmission is optional for simplification purposes.”

L. – In Article 41 (f) K:

1. The words: “Partner digital transition platform operators and the public invoicing portal” are replaced by the following words: “approved platforms”

2. In Point 2, the words: “without the approved platform having to verify its validity” are added after the words: “following identifiers”.

M. – In Article 41 (f) L:

1. In Part I, the words: “to the public invoicing portal” are replaced by the words: “to the administration”;

2. Part III is repealed.

N. – In Article 41 (f) M:

1. In Part I, the words: “to the public invoicing portal” are replaced by the words: “to the administration”;

2. In Part II, the words: “to the public invoicing portal are carried out at the user's choice, according to one of the three specified methods” are replaced by the words: “to the administration are carried out via an approved platform under the conditions stipulated”.

O. – In Article 41 (f) P:

1. In Part I, the words: “to the public invoicing portal” are replaced by the words: “to the administration”;

2. In Part II, the words: “to the public invoicing portal are carried out at the user's choice, according to one of the three specified methods” are replaced by the words: “to the administration are carried out via an approved platform under the conditions stipulated”.

Article 2

Article 3 of the aforementioned decree of 7 October 2022 is replaced by the following provisions:

“*Art. 3. – Part I. – For transactions mentioned in Article 289 bis of the General Tax Code, the provisions of Article 1 of this decree shall apply to invoices issued from 1 September 2026.*

“However, these provisions only apply from 1 September 2027 for invoices issued by taxable persons falling within the categories of micro-enterprises and small and medium-sized enterprises mentioned in the second and third paragraphs of A of Part III of Article 26 of

amending finance law for 2022 No. 2022-1157 of 16 August 2022 that are not members of a single taxable person mentioned in Article 256 C of the General Tax Code.

“Part II. – For transactions mentioned in Articles 290 and 290 A of the General Tax Code, the provisions of Article 1 of this decree shall apply to invoices issued or, failing that, to transactions carried out on or after 1 September 2026.

“However, this date is extended to 1 September 2027 for taxable persons falling under the categories of companies mentioned in the second paragraph of Part I.

“Part III. – The provisions of Article 2 of this decree shall enter into force on 1 September 2026.

“However, this date is extended to 1 September 2027 for taxable persons falling under the categories of companies mentioned in the second paragraph of Part I.”

Article 3

This decree shall be published in the Official Journal of the French Republic.

Signed on [date].

The Minister of the Economy, Finance, and Industrial, Energy, and Digital Sovereignty is responsible for the implementation of this decree, which shall be published in the Official Journal of the French Republic.

Roland Lescure

The Minister for Public Action and Accounts.

David Amiel