

Message 001

Communication from the Commission - TRIS/(2026) 0782

Directive (EU) 2015/1535

Notification: 2026/0129/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 - Nezahajuje 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: 20260782.EN

1. MSG 001 IND 2026 0129 FR EN 11-03-2026 FR NOTIF

2. France

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4. 2026/0129/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 decree 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 order, which is being notified simultaneously.

The draft decree that is the subject of this notification amends the provisions codified in Annex II to the General Tax Code (detailed below; Article 242 nonies A to nonies 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).

Article 242 nonies B to D lay down the conditions and procedures for obtaining approved platform status (registration conditions, registration renewal conditions), the requirement to produce audit reports (compliance audit and surveillance audit) and the requirement to publish the list of platforms with their status.

Article 242 nonies E and F specify the requirements of approved platforms and the services that must be maintained free of charge for 12 months for users who have switched approved platforms.

Article 242 nonies G and H specify the role of the tax authority, the persons registered in the directory and their identification data.

Article 242 nonies I provides that approved platforms ensure the interoperability of exchanges between each other.

Article 242 nonies J to L lay down the procedures for transmitting electronic invoices and invoice data.

Articles 242 nonies M to O lay down the procedures for transmitting transaction data (e-transaction reporting).

Article 242 nonies P lays down the procedures for transmitting payment data (e-payment reporting).

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

- 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 regime

9. This decree amends certain initial regulatory provisions (Decree 2022-1299 of 7 October 2022 and Decree 2024-266 of 25 March 2024).

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 stringent requirements in terms of data security, interoperability and auditing, which aim at guaranteeing both the quality of the service provided to businesses and the quality of the tax data transmitted.

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

- there is no longer a requirement to provide line-by-line details in the e-reporting relating to international inbound flows;
- there is no longer a requirement to report the number of transactions in e-reporting relating to transactions between businesses and individuals; and
- there is no need for a blank e-report when there are no transactions.

10. References to the basic texts:

11. No

12.

13. No

14. No

15. No

16.

TBT aspects: No

SPS aspects: No

European Commission

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