

**FRENCH REPUBLIC**

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

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**Decree No XXX of XXX on the generalisation of electronic invoicing in transactions between taxable persons for value added tax and the transmission of transaction data**

NOR: [...]

**Target audience:** *entities subject to value added tax, public corporations, operators of authorised platforms, State Financial Information Technology Agency (AIFE), Directorate General for Public Finance.*

**Subject:** *amendment of Annex II to the General Tax Code. The Decree incorporates a series of amendments to Articles 242 nonies B et seq. made necessary by changes to the provisions of Articles 289a, 289 E, 290, 290 A and 290 B of the General Tax Code in their wording resulting from Article 123 of Finance Law No. 2026-103 for 2026. These amendments relate to the use of authorised platforms and the obligation for such platforms to maintain access to the service they offer for six consecutive months following the date of change of platform at the initiative of users. Finally, it includes the members of a single taxable entity established pursuant to the provisions of Article 256 C of the General Tax Code in the list of persons to be included in the central directory. .*

**Entry into force:** *on 1<sup>st</sup> September 2026.*

***Application:*** *This decree is a standalone text (unless it is an implementing text).*

*This decree is issued for the implementation of Article 123 of Finance Law No 2026-103 for 2026.*

**The Prime Minister,**

On the report of the Minister for the Economy, Finance and Industrial, Energy, and Digital Sovereignty,

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) 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) No 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 Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax;

Having regard to the General Tax Code, in particular Articles 289a, 289 E, 290, 290 A, 290 B and Annex II to that code, in particular Articles 242 *nonies* B, 242 *nonies* C, 242 *nonies* D, 242 *nonies* E, 242 *nonies* F, 242 *nonies* G, 242 *nonies* H, 242 *nonies* I, 242 *nonies* K, 242 *nonies* L, 242 *nonies* M, 242 *nonies* N, 242 *nonies* O and 242 *nonies* P thereof;

Having regard to the Public Order 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 the notification no XXX addressed to the European Commission on XXX 2026 in accordance with 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 rules on information society services;

Having heard the Council of State (Finance Section),

**Hereby decrees:**

**Article 1**

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

A. - In III *bis* of section III *ter* of chapter one of title II of part one of book one:

1. In 1, the words: ‘operators of partner dematerialisation platforms and the public invoicing portal’ are replaced by the words: ‘authorised platforms’;
2. In A of 1, the words: ‘of operator of partner dematerialisation platform’ are replaced by the words: ‘of authorised platform’;
3. In B of 1, the words: ‘operators of partner dematerialisation platforms’ are replaced by the words: ‘authorised platforms’;
4. In C of 1, the words: ‘The public invoicing portal’ are replaced by the words: ‘The central directory and the transmission of data to the administration’;

B. - In Article 242 *nonies* B:

1. In I:

a) the words: ‘the operator of dematerialisation’ are replaced by the words: ‘the platform’;

b) In the second subparagraph of point 1, the word ‘interested party’ is replaced by the word ‘interested party’;

c) In point 2, the words in French: ‘Where it is not established’ are replaced by the words: ‘Where it is not established’;

d) In point 4:

i) the words: ‘the operator of dematerialisation’ are replaced by the words: ‘the platform’;

ii) at the end of the first sentence the word in French: ‘the’ is replaced by the word: ‘the’;

e) In point 5:

i) In the first subparagraph, the words: ‘the operator of dematerialisation’ are replaced by the words: ‘the platform’;

ii) The first subparagraph is supplemented by a second sentence worded as follows: ‘The certification is issued by a certification body accredited by the French Accreditation Committee or by another accreditation body signatory to a multilateral recognition agreement entered into within the framework of the international coordination of accreditation bodies. ’;

ii) In the second subparagraph, the words in French: ‘It undertakes’ are replaced by the words: ‘It undertakes’ and the words in French: ‘that it operates’ are replaced by the words: ‘that it operates’;

- iii)* In the third subparagraph, the words: ‘the operator itself’ are replaced by the words: ‘the platform itself’ and the word in French: ‘it’ is replaced by the word: ‘it’;
- f) In point 6:
- i)* In the first subparagraph, the word in French: ‘it’ is replaced by the word: ‘it’;
- ii)* The following second subparagraph shall be added to point (a): ‘The authorised platform designated for the receipt of electronic invoices must have the formal agreement of the taxable person receiving the invoices to update the directory;’;
- iii)* In point (b), the words ‘of dematerialisation partners’ are replaced by the word: ‘authorised’;
- g) In point (d) of point 7:
- i)* the words: ‘, on the one hand, the public invoicing portal and, on the other hand, another dematerialisation partner platform’ are replaced by the words: ‘with the administration solutions referred to in Article 242 nonies G and another authorised platform’;
- ii)* After the word: ‘network’, the following words are added: ‘as well as with the mutualised solution provided for in the first subparagraph of Article L. 2192-5 of the Public Procurement Code;’
- h)* After point (e), a point 8 is inserted, worded as follows: ‘8. Any document indicating the composition of the share capital of the legal entity applying for registration;
- i)* In the penultimate subparagraph, the words: ‘the operator of dematerialisation’ are replaced by the words: ‘the platform’.
2. In II, the words: ‘Only a dematerialisation operator’ are replaced by the words: ‘Only a platform’;

3. In III, the words: ‘the dematerialisation operator’ are replaced by the words: ‘the platform’;

4. The IV is amended as follows:

a) In the first subparagraph, the words: ‘the dematerialisation platform operator’ are replaced by the words: ‘the platform’;

b) In the second subparagraph:

i) the words: ‘the dematerialisation platform operator’ are replaced by the words: ‘the platform’;

ii) the words in French: ‘this shall be kept’ are replaced by the words: ‘this shall be kept’;

iii) the words: ‘envisaged by the operator’ are replaced by the words: ‘envisaged by the platform’;

5. In V:

i) In the first sentence of the first subparagraph, the words: ‘the test environment of the public invoicing portal’ are replaced by the words: ‘its test environment’ and the word: ‘tax’ is deleted;

ii) In the second sentence of the second subparagraph, the words: ‘operators concerned’ are replaced by the words: ‘platforms concerned’;

iii) In the third subparagraph, the words: ‘the dematerialisation platform operator’ are replaced by the words: ‘the platform’;

iv) In the fourth subparagraph, the words: ‘the dematerialisation platform operator’ are replaced by the words: ‘the platform’.

6. A VI is added, worded as follows:

‘VI. - The authorised platform is required to notify the tax authorities as soon as possible of any changes relating to the information referred to in paragraph I of this article and provided in order to obtain the registration number. For point I (8), the authorised platform shall inform the administration of any change in participation which allows a person or a group of persons acting in concert within the meaning of the provisions of Article L. 233-10 of the Commercial Code to acquire or lose, alone or jointly, the actual power of control over the management of the undertaking.

The tax authority shall ensure that the conditions laid down in paragraphs I and II are still met and shall inform the authorised platform thereof within two months of receipt of the information referred to in the first subparagraph.

If the conditions are no longer met, it shall, within the same period, inform the authorised platform of the expiry of the validity of the registration number, which shall take effect after a period of two months from its notification. ’;

C. - In Article 242 *nonies* C:

1. In I, the words: ‘the partner dematerialisation platform operator’ are replaced by the words: ‘the authorised platform’;

2. In II, the words: ‘Only a partner dematerialisation platform operator’ are replaced by the words: ‘Only an authorised platform’;

3. In III, the words: ‘the dematerialisation platform operator’ are replaced by the words: ‘the platform’;

D. - After Article 242 *nonies* C, an Article 242 *nonies* C *bis* is inserted, worded as follows:

‘For the period referred to in the second subparagraph of Article 290 B of the General Tax Code, the authorised platform shall submit to the Administration a supervisory audit report drawn up under the conditions set out in Article 242 *nonies* B(6)(c).

‘A surveillance audit report shall be submitted to the Administration not later than the end of the second year following the notification of the issue of the registration number provided for in Article 242 *nonies* B.

‘After obtaining each renewal of the registration number provided for in Article 242 *nonies* C, the authorised platform shall submit to the Administration a first surveillance audit report no later than the expiry of the first year following notification of the renewal and a second report no later than the expiry of the second year following notification of the renewal.

‘The information covered by the report is determined by order of the Minister responsible for the budget.’,

E. - In Article 242 *nonies* D, the words: ‘of dematerialisation partners’ are replaced by the word: ‘authorised’.

F. - In Article 242 *nonies* E:

1. In the first subparagraph, the words: ‘operators of partner dematerialisation platforms are obliged’ are replaced by the words: ‘authorised platforms are obliged’;

2. to 3., after the words: ‘central directory’ shall be inserted the words: ‘in accordance with the conditions set out in Article 242 *nonies* E *bis* and in III *bis* of Article 242 *nonies* H’;

3. In 4., the words: ‘of dematerialisation partners’ are replaced by the word: ‘authorised’ and the words ‘or to the public invoicing portal’ shall be deleted;

4. In 5., the words: ‘dematerialisation partners or the public invoicing portal’ are replaced by the word: ‘authorised’;

5. In (c) of 6.:

a) the words: ‘to the public invoicing portal’ are replaced by the words: ‘to the Administration’ and the words: ‘of dematerialisation partners’ are replaced by the word: ‘authorised’;

b) To the first subparagraph, a second subparagraph is added, with the following wording:

‘The services listed in this 6. must be maintained free of charge for the period provided for in III of Article 289a of the General Tax Code for the benefit of users who have changed authorised platforms.’

6. In 7., the words: ‘of Article 289a(II)’ are replaced by the words: ‘of Article 289E’ and the words: ‘to the public invoicing portal’ are replaced by the words: ‘to the Administration’;

7. In point 8, the words: ‘to the public invoicing portal’ are replaced by the words: ‘to the Administration’.

G. - After Article 242 *nonies* E, an Article 242 *nonies* E *bis* shall be inserted, worded as follows:

‘I. The authorised platform of a taxable person receiving electronic invoices must have the latter’s formal agreement to update the information in the central directory referred to in Article 289a(III) of the General Tax Code. This formal agreement may be obtained directly by the authorised platform or by any intermediary.

The formal agreement of the person referred to in the previous paragraph shall be kept by the authorised platform of the recipient of the electronic invoices and communicated to the tax authorities upon request. It shall remain in force until 31 December of the second year following its expiry or the date on which the new formal agreement takes effect.

‘The information that must be included in the formal agreement is that specified in III *bis* of Article 242 *nonies* H.

‘II. The approved platforms of taxable persons receiving electronic invoices and the intermediaries referred to in the first subparagraph of I of this article shall make available to their customers, free of charge and without conditions, documentation relating to mobility between platforms.

‘III. A taxable person who receives electronic invoices may switch to a different authorised platform for receiving electronic invoices at any time. The time taken between the request to change the authorised platform and the actual implementation of the change must not exceed the time limits specified in the second subparagraph of paragraph IV of this article, unless the recipient of the invoices expressly requests otherwise.

IV. Where the taxable person to whom electronic invoices are sent changes an authorised platform for receiving their electronic invoices, the new authorised platform designated for this purpose shall have the formal agreement of that person to carry out the formalities related to the change, and shall update the invoice addressing information of the taxable person to whom the invoices are addressed in the central directory referred to in Article 289a(III) of this Code.

‘Within two working days of receipt of the formal agreement of the taxable person to whom the electronic invoices are sent, the new designated authorised platform shall inform the former authorised platform of the receipt of the formal agreement.

‘The former authorised platform shall have five working days from receipt of the information transmitted by the new authorised platform to convey its express agreement or disagreement. The reason for the disagreement can only be one factor capable of calling into question the taxable person’s wish to change the authorised platform. If no response is received within five working days, the agreement shall be deemed to have been tacitly accepted.

‘In the event of a disagreement expressed by the former authorised platform, the two authorised platforms shall inform the taxable person to whom the invoices are addressed without delay by any means of the existence of, and the reasons for, the disagreement. The taxable person receiving the invoices must confirm or reject their choice without delay, by any means, via both authorised platforms.

‘If the disagreement persists, the two authorised platforms shall, without delay, by letter or email, make a complaint to the Tax Administration for arbitration. The referral to the Administration must be accompanied by the formal agreement issued by the taxable person to whom the invoices were addressed, together with the reasons for the continuing disagreement.

The Administration may, if necessary, request additional elements from the authorised platforms. The platforms have two working days to respond to additional requests from the Administration. If necessary, the Administration may request additional information from the taxable person to

whom invoices are addressed in order to investigate the complaint. The Administration shall have ten working days from receipt of all the information necessary for arbitration to notify the two authorised platforms and the taxable person to whom invoices are sent of its decision. Pending the Administration's decision, electronic invoices will continue to be sent via the previous authorised platform.

'The new designated authorised platform for the receipt of electronic invoices shall, within fifteen working days of the explicit or tacit agreement of the former designated authorised platform for receipt or of the receipt of the favourable decision from the Administration, enter the new information required for the routing of invoices into the central directory referred to in Article 289a(III) of this Code. It shall inform the taxable person to whom the electronic invoices are addressed and the previous authorised platform designated for the receipt of electronic invoices of the updating of addressing information in the central directory.

'V. Authorised platforms shall synchronise the information necessary for addressing invoices entered in the central directory with that necessary for addressing invoices included in the registers of network information exchange protocols.

'The first date referred to in Article 242(II) *nonies* H(2)(b) entered in the central directory shall allow the new authorised platform a reasonable period of time to ensure consistency and proper performance of the synchronisation referred to in the first paragraph. '

H. - An Article 242 *nonies* E ter is inserted, worded as follows:

'Where an authorised platform ceases to provide a taxable person with the services referred to in Article 242 *nonies* E, the services referred to in paragraph 6 of that Article 242 *nonies* E shall continue to be provided for the period specified in Article 289a III of the General Tax Code.

'The former authorised platform shall also provide free of charge, at the request of the taxable person, within five working days of receipt of the request and by any means during the period referred to in the first subparagraph, any information at its disposal which would ensure the continuity of the taxable person's activity.';

I. - In Article 242 *nonies* F:

a) In the first subparagraph, the words: 'operators of partner dematerialisation platforms' are replaced by the words: 'authorised platforms';

b) In the second subparagraph, the word in French: “they” is replaced by the word: “they”;

J. - In Article 242 *nonies* G:

1. In the first subparagraph, the words: ‘the public invoicing portal’ are replaced by the words: ‘the administration’;

2. Point 2. is repealed;

3. In 3.:

i) In the first subparagraph, after the word: ‘collect’, the words: ‘by means of a dedicated solution’ are inserted;

ii) At the end of the first subparagraph, the words: ‘on behalf of the Tax Administration’ are deleted;

iii) the second subparagraph is deleted.

K. - In Article 242 *nonies* H:

1. Paragraph I is amended as follows:

a) In 3., the words: ‘operators of partner dematerialisation platforms mentioned’ are replaced by the words ‘authorised platforms mentioned’;

b) A point 4 shall be inserted, worded as follows: ‘4. The members of a single taxable entity. ’.

2. Paragraph II is amended as follows:

a) In (e) of paragraph 1, after the words: ‘the routing code’, the end of the subparagraph is worded as follows: ‘and the wording of the routing code’

b) In point 2, the words: ‘the platform operator’ are replaced by the words: ‘the authorised platform’;

c) In (a) of paragraph 2, the words: ‘the designated platform operator’ are replaced by the words: ‘the designated authorised platform’;

d) In (c) of paragraph 2, the words: ‘invoicing line’ are replaced by the word: ‘platform’.

3. Paragraph III shall be amended as follows:

a) In the first subparagraph, the words: ‘the public invoicing portal’ are replaced by the words: ‘The Administration’ and the words: ‘the public invoicing portal and partner dematerialisation platforms’ are replaced by the words: ‘authorised platforms’

b) In paragraph 1, the words: ‘of dematerialisation partner’ shall be replaced by the word: ‘authorised’;

c) The final subparagraph is repealed;

d) A subparagraph is inserted, worded as follows:

‘In accordance with IIIa of this Article, the authorised platform designated for the receipt of electronic invoices shall have the formal agreement of the taxable person to whom invoices are addressed to update the information on invoice addressing in the central directory referred to in III of Article 289a of this Code. ’

4. After paragraph III, III(a) shall be inserted, worded as follows:

‘IIIa. Pursuant to the second subparagraph of Article 289a (III) of this Code, the authorised platform designated to receive electronic invoices must have the formal agreement of the taxable person receiving the electronic invoices to update the rows of the central directory referred to in Article 289a (III) of this Code.

‘The formal agreement shall include:

‘1. the following information relating to the taxable person to whom electronic invoices are sent;

‘a) The name of the concerned entity;

‘b) The address of the entity concerned;

‘c) The identification number referred to in subparagraph 1 of Article R. 123-221 of the Commercial Code of the concerned entity;

Where the signatory to the formal agreement represents other legal entities, the identification number referred to in the first paragraph of Article R. 123-221 of the Commercial Code of the entity authorised to represent the other legal entities must be indicated.

‘2. The following information relating to the new authorised platform designated for the receipt of electronic invoices:

‘(a) The name of the new authorised platform designated for the receipt of electronic invoices;

The identification number referred to in the first paragraph of Article R. 123-221 of the Commercial Code of the new authorised platform designated for the receipt of electronic invoices. The registration number referred to in Article 290 B of the General Tax Code may also be indicated in addition to the identification number referred to in the first paragraph of Article R. 123-221 of the Commercial Code.

‘(c) For authorised platforms designated to receive electronic invoices not issued in France and which do not have the identification number referred to in the first paragraph of Article R. 123-

221 of the Commercial Code, enter the registration number referred to in Article 290 B of the General Tax Code.

‘3. the date from which the taxable person to whom electronic invoices are sent wishes the new authorised platform designated for the receipt of electronic invoices to update on his behalf the information relating to his e-mail address(es) for addressing electronic invoices in the central directory referred to in Article 289a(III) of this Code;

‘4. the perimeter of the e-mail addresses concerned in accordance with the following model;

‘ • ‘My main email address (SIREN): ’

‘ • ‘My secondary business email addresses (SIREN\_SIRET, where SIREN\_XXX refers to all existing and future SIRET numbers): ’

‘ • ‘My additional email addresses for each establishment (SIREN\_SIRET\_POSTALCODE, where XXX stands for any future POSTAL\_CODE): ’

‘ • ‘My functional email addresses in the format SIREN\_SUFFIX (e.g. SIREN\_PURCHASETYPE1, where SIREN\_XXX refers to all addresses of this type): ’

‘Where the signatory to the formal agreement represents a group of legal entities, the relevant contact details for all entities within the group must be provided.

‘5. the following information relating to the former authorised platform designated for the receipt of electronic invoices:

‘a) The name of the previous authorised platform designated for the receipt of electronic invoices;

The identification number referred to in the first paragraph of Article R. 123-221 of the Commercial Code of the former authorised platform designated for the receipt of electronic invoices. The registration number referred to in Article 290 B of the General Tax Code may also

be indicated in addition to the identification number referred to in the first paragraph of Article R. 123-221 of the Commercial Code.

‘(c) For authorised platforms designated to receive electronic invoices not issued in France and which do not have the identification number referred to in the first paragraph of Article R. 123-221 of the Commercial Code, enter the registration number referred to in Article 290 B of the General Tax Code.

‘6. The document must be dated and signed by the legal representative of the taxable person to whom electronic invoices are addressed. This legal representative may, by means of a valid power of attorney, appoint a person authorised to act on their behalf.

‘Where the signatory to the formal agreement acts on behalf of other legal entities, they must hold a mandate authorising them to represent those entities and to enter into commitments on their behalf.

‘7. The formal agreement must be retained and numbered by the new authorised platform designated to receive electronic invoices, in accordance with the following format: SirenBusiness\_SirenPlatform\_YYYYMMD\_Order number. For authorised platforms designated for the receipt of electronic invoices not established in France and not having the identification number referred to in the first paragraph of Article R. 123-221 of the Commercial Code, enter the registration number referred to in Article 290 B of the General Tax Code in place of ‘SirenPlatform’.

4. In the first paragraph of IV, the expression ‘operators of partner dematerialisation platforms’ is replaced by the expression ‘authorised platforms’ and each word in French ‘they’ is replaced by the word ‘they’.

L. - In Article 242 *nonies* I:

1. The words: ‘operators of partner dematerialisation platforms and the public invoicing portal’ are replaced by the words: ‘authorised platforms’ and after the words: ‘of discussions’, shall be inserted the words: ‘among them’;

2. The following second subparagraph is added, worded as follows: ‘If two authorised platforms are unable to ensure their interoperability in accordance with the conditions set out in the first paragraph for the purpose of exchanging data between them, and if one of them uses the network-based information exchange protocol designated by order of the Minister responsible for the budget, the platforms must use that protocol.’

M. - In Article 242 *nonies* K, the words: ‘operators of partner dematerialisation platforms or the public invoicing portal’ are replaced by the words: ‘authorised platforms’.

N. - In Article 242 *nonies* L:

1. the words: ‘Where invoices are exchanged via two partner dematerialisation platforms or the same partner dematerialisation platform’ shall be deleted;

2. the words: ‘to the public invoicing portal by that platform’ are replaced by the words: ‘to the Administration by the authorised platform’.

O. - In Article 242(1) *nonies* M:

1. In 2., the words: ‘, or, for transactions giving rise to an electronic invoice, the date of the invoice’ are deleted;

2. In 5., the words: ‘the total amount’ are replaced by the words: ‘the total tax base’;

3. Paragraphs 9 and 10 are repealed.

P. - In Article 242 *nonies* N, the words: ‘operators of partner dematerialisation platforms and the public invoicing portal’ are replaced by the words: ‘authorised platforms’.

Q. - In Article 242 *nonies* O:

1. In 1., the words: ‘of at least’ are replaced by the word: ‘of’;

2. In 2., the words: ‘of at least one’ are replaced by the words: ‘of one’

3. In 3., the words: ‘of at least one’ are replaced by the words: ‘of one’

4. In 4.:

a) the words: ‘of at least one’ are replaced by the words: ‘of one’ and the words: ‘two months’ are replaced by the words: ‘calendar half-years’;

b) Two subparagraphs shall be inserted before the last subparagraph, worded as follows:

The number and frequency of transmissions are assessed at the level of each of the authorised platforms chosen by the taxpayer.

In the absence of transactions referred to in I and II of Article 290 of the General Tax Code, no transmission is required on the part of the taxpayer. ’.

R. To Article 242 *nonies* P:

1. In 4. of I, after the word: ‘cashéd’, the following words are inserted: ‘in euros’;

2. In II, the words: ‘operators of partner dematerialisation platforms and the public invoicing portal’ are replaced by the words: ‘authorised platforms’;

3. Paragraph III shall be amended as follows:

a) Point 1 is worded as follows: ‘When subject to the tax schemes referred to in 2 of Article 287 or provided for in paragraph 1 of I of Article 298a and Article 302 *septies* A of the tax codes, for at least one transmission per month;

b) In point 2, the words: ‘of at least one transmission every two months’ are replaced by the words: ‘of a transmission every two calendar months’;

c) A subparagraph is inserted before the last subparagraph of paragraph 2: ‘The number and frequency of transmissions shall be understood for each of the authorised platforms chosen by the taxable person. ’.

## **Article 2**

The Minister for the Economy, Finance and Industrial, Energy, and Digital Sovereignty and the Minister for Public Action and Accounts are responsible for the implementation of this decree, which will be published in the Official Journal of the French Republic.

Signed on

By the Prime Minister:

Sébastien Lecornu

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

Roland Lescure

The Minister for Public Action and Accounts

David Amiel