



**MINISTÈRE
DE L'ÉCONOMIE,
DES FINANCES
ET DE LA SOUVERAINETÉ
INDUSTRIELLE ET NUMÉRIQUE**

*Liberté
Égalité
Fraternité*



**GFV
08 09 2023**

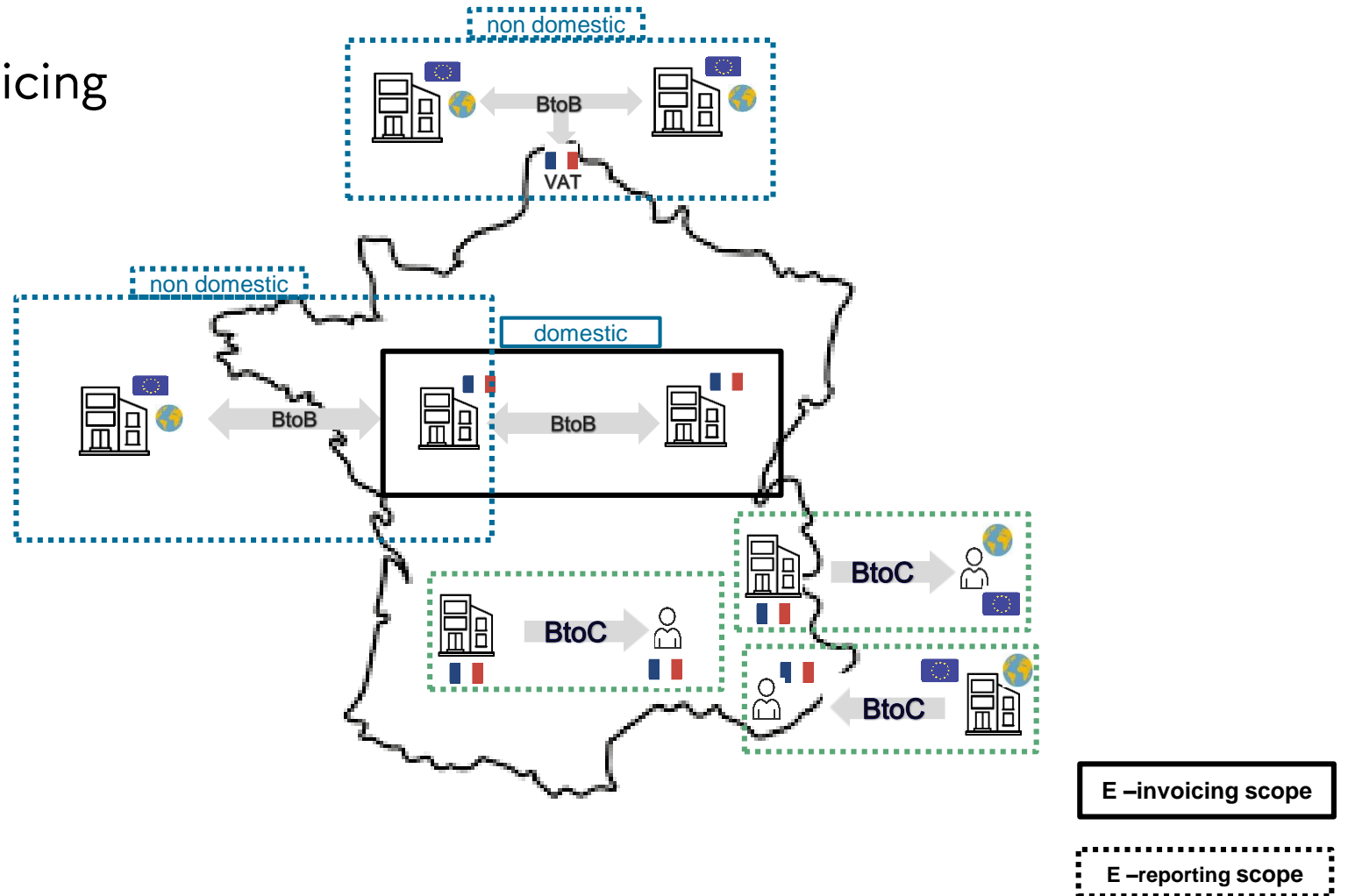
E-invoicing & e-reporting Overview of the French reform

General overview of the legal framework

1 → B2B Mandatory e-invoicing

2 → Digital reporting of
B2B invoice data

3 → Digital reporting of
B2B international and B2C
transactions



Legal framework



- Art. 26, amending finance law for 2022
- Regulatory texts dated October 7th, 2022



- Council implementing decision (EU) 2022/133 of 25 January 2022 authorizing France to introduce a special measure derogating from articles 218 and 232 of VAT Directive

⇒ 3 complementary digital reporting requirements :

1

E-invoicing

Mandatory electronic invoice about transactions located in France for VAT purpose between French resident companies (issuing, transmission and receipt of e-invoices).

Transmission of billing data to the administration.



2

E-reporting

Mandatory digital reporting to the administration of data related to expressly listed transactions not covered by e-invoicing :

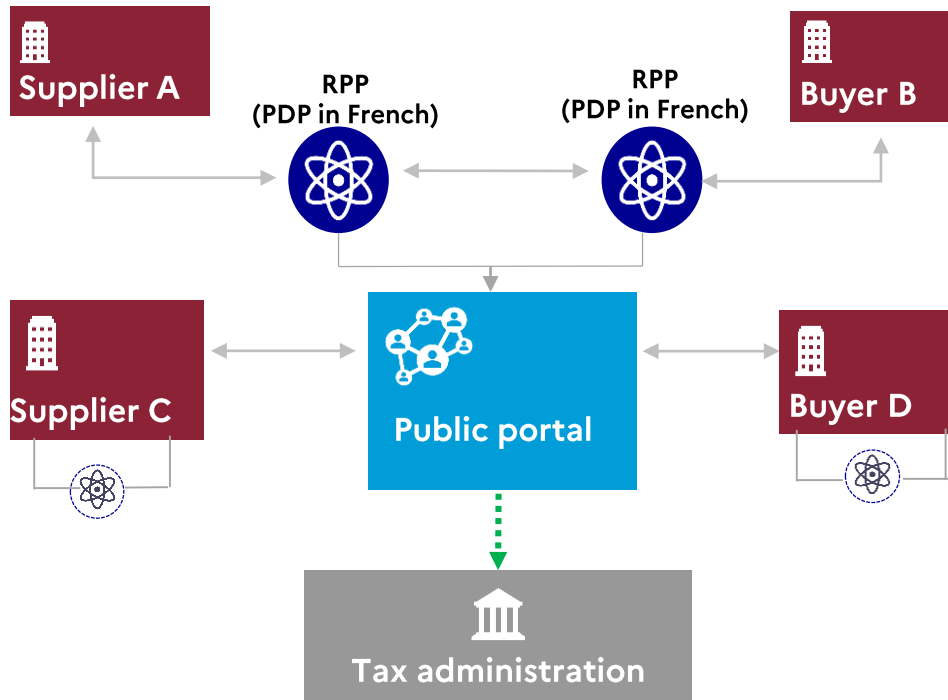
- B to B non domestic transactions ;
- B to C transactions.

3

Transmission of payment data

for supply of services only, from e-invoicing and e-reporting data

French model : the "Y" model of transmission



Mandatory : use the services of a dematerialization platform

Freedom to choose :

- one or more registered partners platforms (RPP)
- either private or public

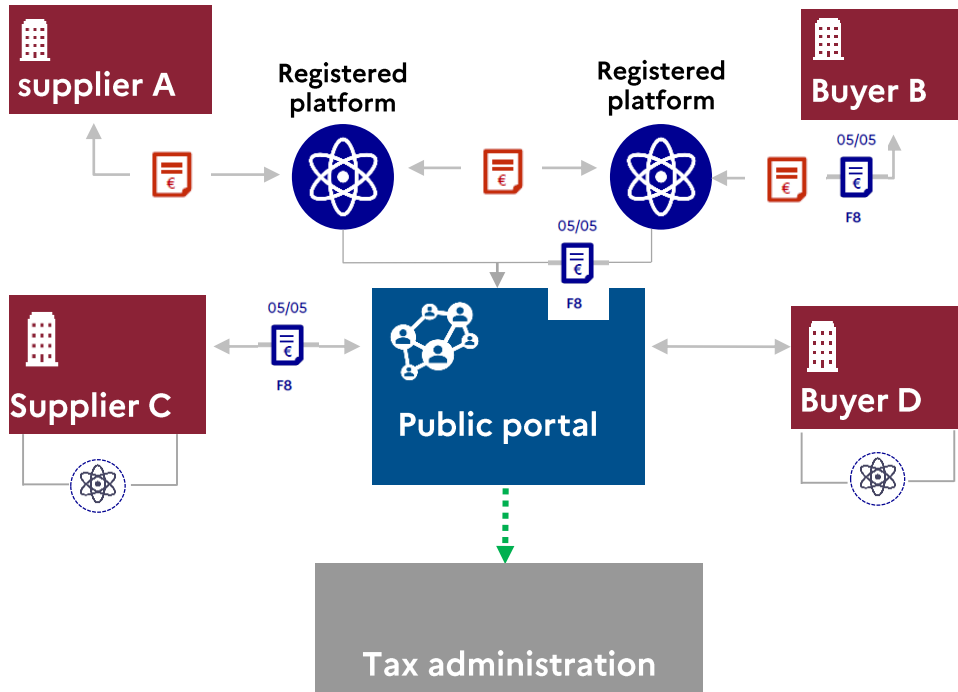
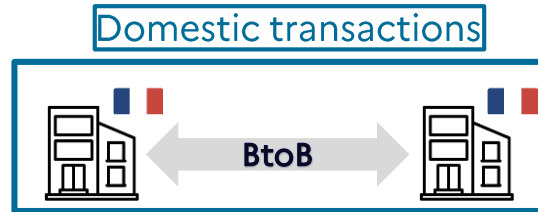
Only service providers who are **registered as partners of the administration** are authorized to exchange invoices and transmit data to the public platform.

Registration for a **period of 3 years** will have to be renewed.

The role of the public platform

- Offers a minimum set of free services as a platform
- Manages the central directory of companies and chosen platforms
- Aggregates all data for transmission to the tax administration

Features of e-invoicing



Reminder

- **Supplier** and **buyer** are taxable person established in France
- The transaction (goods / services) is subject to VAT and are located in France for VAT purposes.

Exception

- Transactions exempted under articles **132** and **135** of VAT directive,
But ! Transactions exempted under articles **138**, **146** and **281** remain in the field
- Defence and security contracts (public procurement code).

Invoice format compliant with EU e-invoicing EN 16931 standard :

- Cross industry invoice (CII)
- Universal Business Language (UBL)
- Mixed format (XML + PDF/A3)

The subset of structured data is sent for the use of tax administration in real time.

Conditions of e-invoicing : Service providers interoperability

Goals :

1. Enabling invoice transmission from the supplier to the customer
2. Transmitting data to the tax administration
3. Ensuring an appropriate level of security for the business as well as for the tax administration

To be registered, private service providers must :

- propose a minimum set of formats
- use at least one of the transmission protocols required by the public portal
- be connected to the public portal and at least one other registered operator

Minimum set of formats

The registered operator must propose the **3 formats** :

CII, UBL and hybrid format (Factur-X).

Secure and encrypted transmission protocols:

PESit HS E, SFTP, AS/2, AS/4

Connection to the public portal and interoperability with other registered operators :

⇒ A registered platform has to may interoperable with all the others : they need either to sign bilateral conventions or to adhere to a network exchange protocol such as PEPOL or EESPA.

Guarantee the security of user data through the platform information system and hosting infrastructures (network, server, storage), which include all the elements involved in e-invoicing and e-reporting

To be registered, a private platform will need to provide proof of **ISO/IEC 27001 certification**

If the platform uses a hosting cloud service provider to host its data, it must produce an IT security certification system from its service provider.

Conditions of e-invoicing : A central directory

- **Centralisation and identification** of companies established in France subject to VAT with the name of their platform either public portal and/or registered service providers.
- **Created, managed and updated by the Public Portal** regarding updates coming from both :
 - Registered service providers,
 - Or companies.
- Necessary to **check the directory** before sending invoices :
 - to know whether the buyer is registered or not ;
 - to know whether the buyer uses a service provider or the public platform ;
 - the degree of accuracy for addressing invoices :
 - SIREN* (legal entity number)
 - SIRET (SIREN + establishment number)



**SIREN – national register of businesses*

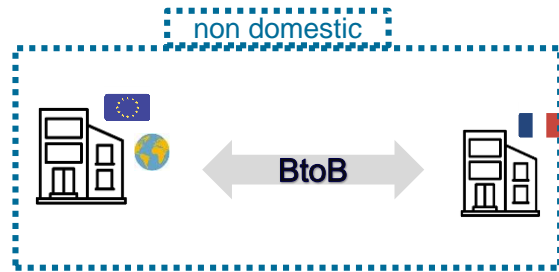
Digital reporting of invoice data

Which data to forward to the tax administration ?

Principle

- The public portal or the registered service providers will need to extract from the e-invoice a set of structured data.
- Data required are :
 - art. 242 nonies A ann. II of the French Tax Code (art. 226 VAT directive) ;
 - art. R123-237 of the French Commercial code.
- Plus data regarding **invoice status (deposit / rejected / denied / paid)**.
- Confidential data with regard to business and professional secrecy** are not transmitted to the tax administration. Data as ITEM INFORMATION is limited to a general description in the field ITEM NAME and the detail of the ITEM necessary for the customer is put in the field ITEM DESCRIPTION which is transmitted only to the customer.

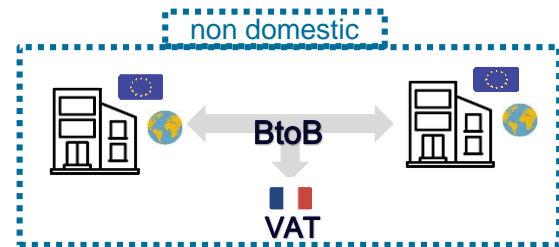
Features of e-reporting



One of the taxable company is established in France and the other is not



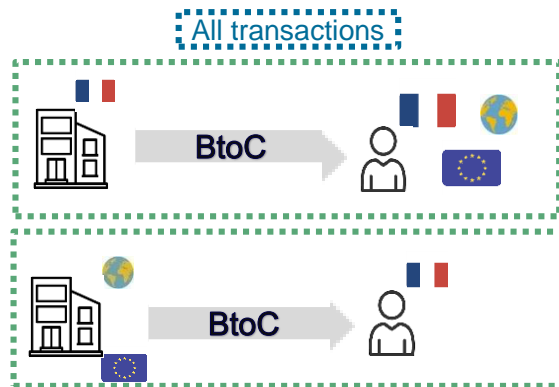
E-reporting by the company established in France



BtoB non established in France but transaction is submitted to VAT in France



E-reporting by the supplier if he is the taxpayer.
 If tax due by the buyer, no e-reporting.



BtoC when

- supplier is established in France
- supplier is not established in France



E-reporting by the supplier

!!! If the supplier is not established in France and has opted for the OSS, no e-reporting at all.

Features of e-reporting

Scope complementary to e-invoicing

Data e-reporting for the use of tax administration to allow return pre-filling.

- ✓ Transactions listed in the law (intracommunity acquisition / supply of goods or services, exports, distance selling)
- ✓ Exemptions : imports, exempted transactions, security/defence imperative.

Transmission of e-reporting must be made *via* a registered private platform or the public platform

How to do your e-reporting ?

- ✓ By an electronic invoice or
- ✓ by an XML file with required data or
- ✓ online filling on a registered private platform or the public platform.

Good to know for BtoC transactions

- ⇒ No personal data, no information about services or products
- ⇒ limited set of data aggregated per day.

Periodic reporting depends on your VAT taxation system

- 3 times a month (if monthly VAT return)
- once a month (if quarterly VAT return)
- once every 2 months (if annual VAT return or no return)

Features of e-reporting : required data

Which data to forward to the tax administration for international B2B transactions and B2C ?

- ❑ **International B2B transactions** : the same data as for domestic B2B e-invoicing

- ❑ **B2C** : only **aggregated** data as :
 - ✓ date of transactions ;
 - ✓ number of daily transactions ;
 - ✓ type of transaction (supply of goods / supply of services) ;
 - ✓ taxable amount and VAT amount, per rate ;
 - ✓ total amount of VAT payable ;
 - ✓ mention of option for chargeability of VAT at the issue date.

THERE IS NO PERSONAL INFORMATION TRANSMITTED TO THE TAX ADMINISTRATION.



If the supplier usually issues invoices for BtoC transactions (non mandatory), he can drop them on its PDP or directly on PP

Features of payment data reporting

Why transmit payment data ?

- Necessity to report to the tax administration the **moment VAT is paid** for supply of services when **VAT is chargeable at time of payment**.
- Payment data report is mandatory only for those supplies of services
⇒ **Required for E-invoicing AND E-reporting.**

Who ?

Information must be provided **by the supplier.**

How ?

- ✓ Transmission of payment via the platform chosen for e-invoicing / e-reporting.
- ✓ *Via* payment status in case of invoice = status « paid » or *via* XML file in the other cases or online filling.

Which one ?

- **date** of collection
- **amount** collected by tax rate
- **invoice date and number**, if there is an invoice

When ?

Periodic reporting depends on your VAT taxation system (monthly or every 2 months)

Any questions?

Thank you for your attention



Contacts

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Dedicated online pages on [impot.gouv.fr](https://www.impots.gouv.fr) :

<https://www.impots.gouv.fr/facturation-electronique-entre-entreprises-et-transmission-de-donnees-de-facturation>

External specification file in English :

<https://www.impots.gouv.fr/specifications-externes-b2b>

<https://www.impots.gouv.fr/facturation-electronique-et-plateformes-partenaires>

Social Network

LinkedIn DGFIP / LinkedIn Chorus pro

The screenshot shows the website interface for 'impots.gouv.fr'. At the top, there is a navigation bar with the French Republic logo and the text 'RÉPUBLIQUE FRANÇAISE Liberté Égalité Fraternité'. The main navigation menu includes 'Accueil', 'Particulier', 'Professionnel' (which is highlighted), 'Partenaire', 'Collectivité', 'International', and 'English'. Below the navigation, there is a search bar with the placeholder text 'ex : Payer en ligne, taxe d'habitation, formulaire déclaration de revenus...'. The main content area is titled 'JE PASSE À LA FACTURATION ÉLECTRONIQUE' and contains the following text: 'Pourquoi généraliser la facturation électronique entre entreprises ?'. It explains that since January 1, 2020, all French companies must send their invoices electronically to the public sphere. It lists several objectives: reinforcing competitiveness, reducing administrative burden, simplifying declarations, and improving fraud detection. Below this, there is a section titled 'Qu'est-ce qu'une facture électronique ?' which states that an electronic invoice is a dematerialized document. On the right side, there are three vertical panels: 'FAQ' with a link to 'FAQ - Facturation électronique', 'En savoir plus' with links to 'E-invoicing', 'E-reporting', and 'Calendar of the reform', and 'Ressources documentaires' with links to 'Specifications externes B2B', 'Ordonnance n° 2021-1190', 'Rapport au Président de la République', 'Rapport de la DGFIP', and 'Article 195 de la Loi n° 2020-1721'.