FRANCE · VAT DIGITAL REFORM

E-Reporting for Non-Established Entities

Who must report what — and when — in a cross-border supply between two non-established businesses

rScenario briefing · July 2026

THE QUESTION

The scenario we are testing

A sale of 10 different products, B2B, in France

Seller — non-established in France, **no French VAT number**

Buyer — non-established in France, **holds a French VAT number**

Goods — physically located in France (domestic supply)

Central question: "Do I have to e-report — and must I list the 10 articles?"

SHORT ANSWER

On 1 September 2026: nothing to e-report

The only party with an obligation is the **buyer**, and it is **deferred to 1 September 2027.**

Even then, the 10 product lines are **not required.**

FRAMEWORK

Two obligations — often confused

PILLAR 1 E-invoicing

Art. 289 bis CGI

Structured e-invoices exchanged via an Approved Platform (PA / Flux 1).

SCOPE

Only between VAT-taxable persons ESTABLISHED in France.

PILLAR 2 E-reporting

Art. 290 CGI

Periodic transmission of transaction & payment data to the tax authority (Flux 10).

SCOPE

Captures flows OUTSIDE domestic B2B: B2C, cross-border, non-established parties liable for FR VAT.

THE PIVOT CONCEPT

"Established" ≠ "VAT-registered"

A French VAT number does NOT make a business established in France. The e-invoicing net catches only establishment; e-reporting catches VAT liability.

Established in France

Permanent establishment for VAT purposes.

→ In scope for e-invoicing

French VAT number only

Registered (e.g. stock, trading, e-commerce) but no establishment.

→ NOT e-invoicing

No French VAT number

Non-established and not identified in France.

→ Only if liable for FR VAT

WHO IS LIABLE FOR THE FRENCH VAT?

Reverse charge shifts the liability

Art. 283-1 CGI · domestic supply of goods in France by a non-established supplier to a French VAT-identified customer

SELLER

Non-established
No French VAT number

Not liable for FR VAT

goods in FR

BUYER

Non-established
Has French VAT number

Liable — self-assesses VAT

Consequence

The BUYER is the person liable for French VAT, as purchaser under reverse charge.

Because the buyer self-assesses, e-reporting (if any) follows the buyer — not the seller. The seller, non-established and non-liable, falls outside the French e-reporting net for this flow.

APPLYING THE RULES

Who does what — the decision matrix

Party	Established?	Liable for FR VAT?	E-invoicing	E-reporting
Seller (no FR VAT no.)	No	**No — reverse charge**	**None**	**None**
Buyer (FR VAT no.)	No	**Yes — as purchaser**	**None**	**Yes — deferred to 1 Sep 2027**

On 1 Sep 2026

Nothing to e-report by either party for this flow.

From 1 Sep 2027

The BUYER e-reports the reverse-charged purchase via an Approved Platform.

THE 10 ARTICLES

No line-by-line product detail is required

Two reasons converge

Purchases need no invoice lines

For international B2B, lines are mandatory on the sales side but not on the purchase side (FNFE-MPE).

Line detail abolished for acquisitions

The Aug-2025 simplification removed line-by-line data for international acquisitions.

What IS reported (buyer, from 2027)

- Taxable base (HT) per VAT rate
- VAT amount self-assessed
- Counterparty & operation identifiers — currency, country, fiscal mentions (reverse charge)
- Payment date & amount — only if VAT due on collection

VAT-relevant totals — never a catalogue of your SKUs

KEY TAKEAWAYS

What to remember for this supply chain

Seller: no obligation
Non-established and not liable for FR VAT — no e-invoicing, no e-reporting for this flow.

Buyer: deferred to Sep 2027
Reports the reverse-charged purchase; nothing due on 1 Sep 2026.

No 10-line detail
Aggregated / invoice-level VAT totals only — product lines are not required.

Verify in your case

Is the supply truly domestic?
Intra-EU deliveries & exports are excluded from e-reporting.

Does the seller really have no FR VAT duty?
Holding stock in France may force registration and shift the analysis.

Sources: impots.gouv.fr · FNFE-MPE · KPMG Avocats · VATupdate.com · Art. 283-1, 289 bis & 290 CGI