E-INVOICING & DIGITAL REPORTING

When must the e-invoice be issued and the e-report be filed? ViDA vs France vs Spain SII

1. Summary

- **Three different logics, not one.** ViDA (from 1 July 2030) links a real-time e-invoice to a digital report, but only for cross-border intra-EU B2B. France splits e-invoicing (domestic B2B) from periodic e-reporting (everything else). Spain's SII is a real-time ledger-reporting regime with no e-invoice issuance deadline at all.
- **The headline numbers.** ViDA: e-invoice within 10 days of the chargeable event, supplier reports at issuance, customer may report within 5 days of receipt. France: e-reporting is periodic, not per-transaction. Spain SII: 4 business days (excluding Saturdays, Sundays and national holidays).
- **Watch the buyer side.** Under ViDA the customer reports intra-EU acquisitions and reverse-charge purchases; France moves buyer-side e-reporting for reverse-charge and ICA to 1 Sep 2027 (all sizes); in Spain these hit the received-invoice ledger within 4 business days of the accounting record.

2. ViDA – Digital Reporting Requirements (from 1 July 2030)

Cross-border intra-EU B2B only. Domestic, export and import flows are outside the EU-level scope.

Transaction	Supplier e-invoice	Supplier e-report	Customer e-invoice	Customer e-report
Domestic supply of goods & services	*N/A*	*N/A*	*N/A*	*N/A*
Intra-EU supply of goods	≤ 10 days after chargeable event	At issuance (≤ 10 days)	*N/A*	≤ 5 days after receipt *
Intra-EU acquisition of goods	≤ 10 days (by EU seller)	At issuance (≤ 10 days)	*N/A*	≤ 5 days after receipt *
Exports of goods (non-EU)	*N/A*	*N/A*	*N/A*	*N/A*
Export of services (non-EU customer)	*N/A*	*N/A*	*N/A*	*N/A*
Import of goods (non-EU)	*N/A*	*N/A*	*N/A*	*N/A*
Import of services (non-EU supplier)	*N/A*	*N/A*	*N/A*	≤ 5 days (Art 196 RC) *

** Customer / self-billing 5-day report is a Member-State option (default on, opt-out possible). Treatment of non-EU counterparties still open in draft Explanatory Notes.*

3. France – E-Invoicing & E-Reporting (large/ETI 1 Sep 2026; SME 1 Sep 2027)

E-reporting is periodic, not real-time (≈3×/month for transactions, monthly for payments, generally within ~10 days of period-end).

Transaction	Supplier e-invoice	Supplier e-report	Customer e-invoice	Customer e-report
Domestic supply of goods & services	E-invoice via platform	N/A (data via e-invoice)	Receive e-invoice (all: 1 Sep 2026)	*N/A*
Intra-EU supply of goods	*N/A*	E-reporting, periodic	*N/A*	*N/A*
Intra-EU acquisition of goods	*N/A*	N/A (foreign seller)	*N/A*	E-reporting, periodic (1 Sep 2027)
Exports of goods (non-EU)	*N/A*	E-reporting, periodic	*N/A*	*N/A*

Export of services (non-EU customer)	*N/A*	E-reporting, periodic	*N/A*	*N/A*
Import of goods (non-EU)	*N/A*	*N/A*	*N/A*	N/A – customs + CA3 autoliq.
Import of services (non-EU supplier)	*N/A*	N/A (foreign supplier)	*N/A*	E-reporting, periodic (1 Sep 2027)

Note: *An intra-EU supply of goods (Art. 262 ter CGI) IS within scope – the French-established supplier e-reports it (nature code "G"), even though the supply is VAT-exempt. Import VAT is auto-liquidated on the CA3 since 1 Jan 2022, so goods imports sit outside e-reporting.*

4. Spain – SII (live since 1 July 2017; no e-invoice issuance obligation)

SII is a reporting regime only; there is no e-invoice issuance deadline (that is the separate VeriFactu / "Crea y Crece" track). Deadline = 4 business days, always before the 16th of the following month.

Transaction	Supplier e-invoice	Supplier e-report (SII)	Customer e-invoice	Customer e-report (SII)
Domestic supply of goods & services	*N/A*	Issued ledger: 4 bus. days	*N/A*	Received ledger: 4 bus. days
Intra-EU supply of goods	*N/A*	Issued ledger: 4 bus. days **	*N/A*	*N/A*
Intra-EU acquisition of goods	*N/A*	N/A (foreign seller)	*N/A*	Received ledger: 4 bus. days
Exports of goods (non-EU)	*N/A*	Issued ledger: 4 bus. days	*N/A*	*N/A*
Export of services (non-EU customer)	*N/A*	Issued ledger: 4 bus. days	*N/A*	*N/A*
Import of goods (non-EU)	*N/A*	*N/A*	*N/A*	Import (DUA): 4 bus. days
Import of services (non-EU supplier)	*N/A*	N/A (foreign supplier)	*N/A*	Received ledger (RC): 4 bus. days

** *"4 business days" excludes Sat/Sun/national holidays. Standard intra-EU supplies go in the issued-invoice ledger; the separate 4-day-from-dispatch rule applies only to the determinadas operaciones intracomunitarias ledger. Invoices raised by recipient/third party: 8 days.*

5. Key takeaways for tax teams

- **Don't read the three regimes on the same axis.** Only ViDA fixes an issuance deadline tied to the chargeable event; France and Spain attach their timing to reporting, not issuance.
- **The buyer becomes a filer.** All three push obligations onto the customer for intra-EU acquisitions and reverse-charge services – a material change to AP process design and master data.
- **Confirm the open points.** ViDA's handling of non-EU counterparties and any domestic-DRR extensions remain to be finalised (Explanatory Notes expected early 2027).

6. Sources

- VATupdate.com – French e-invoicing mandate: a comprehensive briefing
- VATupdate.com – ViDA Digital Reporting Requirements
- Spain – Agencia Tributaria SII (Suministro Inmediato de Información)