EU INDIRECT TAX | DIGITAL REPORTING

When must the e-invoice be issued and the e-report be filed?

ViDA · France E-Reporting · Spain SII

Deadlines by transaction flow and by party (supplier / customer) — for a French- or Spanish-established entity

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READ THIS FIRST

Three regimes — three different logics

ViDA — DRR

From 1 July 2030

Couples a real-time e-invoice issuance deadline with a digital report — but only for cross-border intra-EU B2B. Domestic, export and import flows are outside the EU-level scope.

France

Large/ETI 1 Sep 2026 · SME 1 Sep 2027

Splits the duty: e-invoicing for domestic B2B (both parties FR-established) and periodic e-reporting for everything else — B2C, cross-border and reverse-charge/ICA on the buyer side.

Spain — SII

Live since 1 July 2017

A real-time ledger-reporting regime, not an e-invoicing mandate. No e-invoice issuance deadline — only a reporting deadline of 4 business days (excl. Sat/Sun/national holidays).

Key: Only ViDA fixes an issuance deadline tied to the tax point; France and Spain attach their timing to reporting, not issuance.

REGIME 1

ViDA — Digital Reporting Requirements (from 1 July 2030)

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). Scope: cross-border intra-EU B2B only; treatment of non-EU counterparties still open in draft Explanatory Notes.*

REGIME 2

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

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: *French e-reporting is periodic, not real-time (≈3×/month for transactions, monthly for payments, generally within ~10 days of period-end). Import VAT auto-liquidated on the CA3 since 1 Jan 2022, so goods imports sit outside e-reporting.*

REGIME 3

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

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 and must in all cases be filed before the 16th of the following month. 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.*

KEY TAKEAWAYS

What tax teams should plan for

01 Don't read the three on the same axis

Only ViDA fixes an issuance deadline tied to the chargeable event. France and Spain attach their timing to reporting, not to issuing the invoice.

02 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.

03 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).