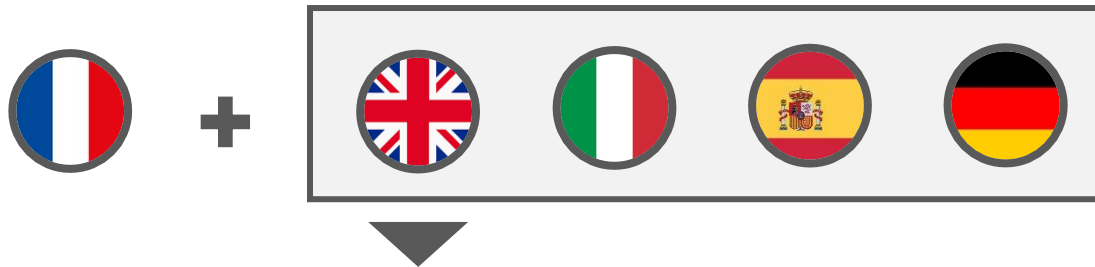


WEBINAR

France E-Invoicing 2026: what CFOs need to do now to ensure compliance

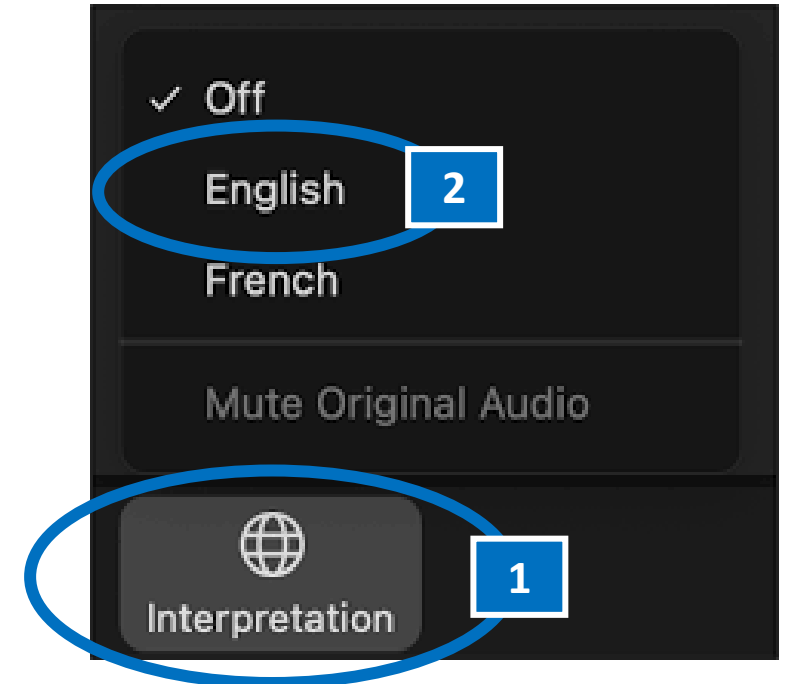
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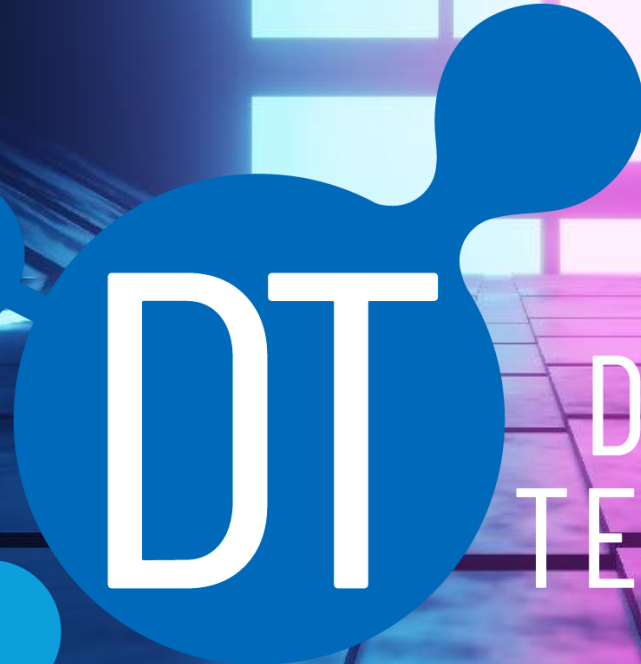
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DIGITAL TECHNOLOGIES

A **Namirial** Company

WEBINAR

France E-Invoicing 2026: what CFOs need to do now to ensure compliance



François LE SUEUR
Digital Technologies
French sales manager



Anthony CHOLLET
Digital Technologies
Project Manager



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Follow-up | You'll receive the materials
and can book a call with an expert

WEBINAR

France E-Invoicing

2026: what CFOs need to do now to ensure compliance



Digital Technologies

About us



Upcoming mandates

Key changes and what to expect



French mandate

- Deep dive in the 2026 obligation
- How to choose the right Plateforme Agréée



Our approach

Global eInvoicing platform



Q&A





Digital Technologies

about us



OUR CORE.

Hyper
AUTOMATION

Tools and applications to increase speed, profitability, and productivity of both internal and external business processes

Global
E-INVOICING

Tools and applications for the electronic exchange of documents, ensuring compliance with international standards



AI for Finance

Innovation hub specialized in automation and processes, bringing together excellence in expertise to develop AI for Finance solutions. We combine AI and advanced technologies to optimize finance and supply chain processes, ensuring efficiency and regulatory compliance on a global scale

Supply Chain
FINANCE

DIGPAY solution to increase financial efficiency by improving liquidity and cash flow

Supply Chain
COMPLIANCE

Tools and strategies designed to ensure compliance with the regulatory convergence of logistics, customs, and ESG requirements, helping companies improve their performance in these areas



Digtechs Platform

PROCUREMENT TO PAY

ORDER TO CASH

SOURCING

MANAGEMENT

**POSTING &
PAYMENT**

SALES

**INVOICE &
DELIVERY**

**CASH &
CREDIT**

**COMPLIANCE &
E-INVOICING**

Global eInvoicing

Legal Archiving

VAT Reporting

Tax Engine

Global eInvoicing

Legal Archiving

VAT Reporting

Tax Engine

HYPERAUTOMATION

Vendor | Supplier Portal

MyInvoice

DigiSign

Self-billing

MyWorkflow

Order management

EDI

MyAgent

Customs import

Proof of delivery

Customer portal

Document distribution

DigiSign

Order management

MyWorkflow

MyAgent

EDI

Transpot. mgmt. system

Customs Export

Proof of delivery

**SUPPLY CHAIN
FINANCE**

Invoice trading

Dynamic discount

Mobile payment

Reconciliation tool

**COMPLIANCE
ESG**

Document collection

ESG Reporting

Document collection

ESG Reporting



Digital Technologies

certifications | partnerships | mentions

Focus: our eInvoicing certifications, partnerships, and mentions

ISAE 3402
CERTIFIED

ISO 37001

Peppol
Access Point
CERTIFIED PROVIDER

eIDAS

sogei

MDEC™

Plateforme agréée
Facturation électronique
RÉPUBLIQUE FRANÇAISE

e-invoice



UNITED ARAB EMIRATES
MINISTRY OF FINANCE

INFOCOMM
MEDIA
DEVELOPMENT
AUTHORITY

GENA

Exchange
exchange-summit.com

fnfe

GALIA

DIGITAL
BUSINESS
NETWORKS ALLIANCE
MEMBER

EIPA デジタルインボイス
推進協議会
E-Invoice Promotion Association

POLITECNICO
MILANO 1863
SCHOOL OF MANAGEMENT
OSSERVATORI.NET
digital innovation

taxtech500

billentis+

THE INVOICING HUB





Upcoming mandates

key changes and what to expect



Global eInvoicing Roadmap

B2B compliance deadlines

Germany	●
Estonia	●
Slovakia	●
Portugal (QES)	●
Spain (Verifactu)	●
<hr/>	
UAE	●

UK	●
Bulgaria	●
Netherland	●
Czech Republic	●
ViDA	●
<hr/>	
Bahrain	●

2026

2027

2028

2029-2030

France	●
Belgium	●
Poland	●
Croatia	●
Greece	●
<hr/>	
Morocco	●
Philippines	●
Oman	●
Tunisia	●

Latvia	●
Norway	●
Ireland	●
Slovenia	●
Spain (B2B)	●
Hungary (*)	●

(*) from existing Real-Time Reporting to 5-corner model



French mandate

deep dive in the 2026 obligation



French e-Invoicing mandate

Transactions in scope



B2G mandate

2020

e-Invoicing

Mandatory via Chorus Pro for **all business-to-government transactions** since 2020, following a phased rollout started in 2017.

live



B2B | B2C mandate

2026 - 2027

e-Invoicing

Mandatory for **domestic B2B transactions** between VAT-registered entities in France.

e-Reporting

Mandatory for **cross-border B2B and B2C transactions**, whose data must be sent to the French tax authorities.

Lifecycle & Payment

Mandatory reporting of **invoice lifecycle events** (such as issuance, reception, rejection, and payment data).

to be



French e-Invoicing mandate

Reasons, involved subjects and adoption timeline



Why is France mandating e-Invoicing?

The approved French legislation aims to **combat VAT fraud, close the VAT gap, modernize the tax system, ease administrative burdens, and boost business efficiency and competitiveness**. It also seeks to improve visibility into economic activity.

Large

Number of employees > 5000 and annual turnover min. 1500M€ or balance sheet total min. 2000M€.

Medium

Number of employees < 5000 and annual turnover max. 1500M€ or balance sheet total max. 2000M€.

Small & Micro

Number of employees < 250 and annual turnover max. 50M€ or balance sheet total max. 43M€.

Involved taxpayers

Sept 2026

Sept 2027

reception

transmission

reception

transmission

reception

transmission

Phased implementation



B2B French e-Invoicing mandate

The updated model

PA

Previously PDP, **Plateformes Agréées** are a **certified provider** authorized to **send e-invoices** directly to recipients and **report mandatory data** to the public platform (PPF). Can also handle invoices outside the e-invoicing scope.

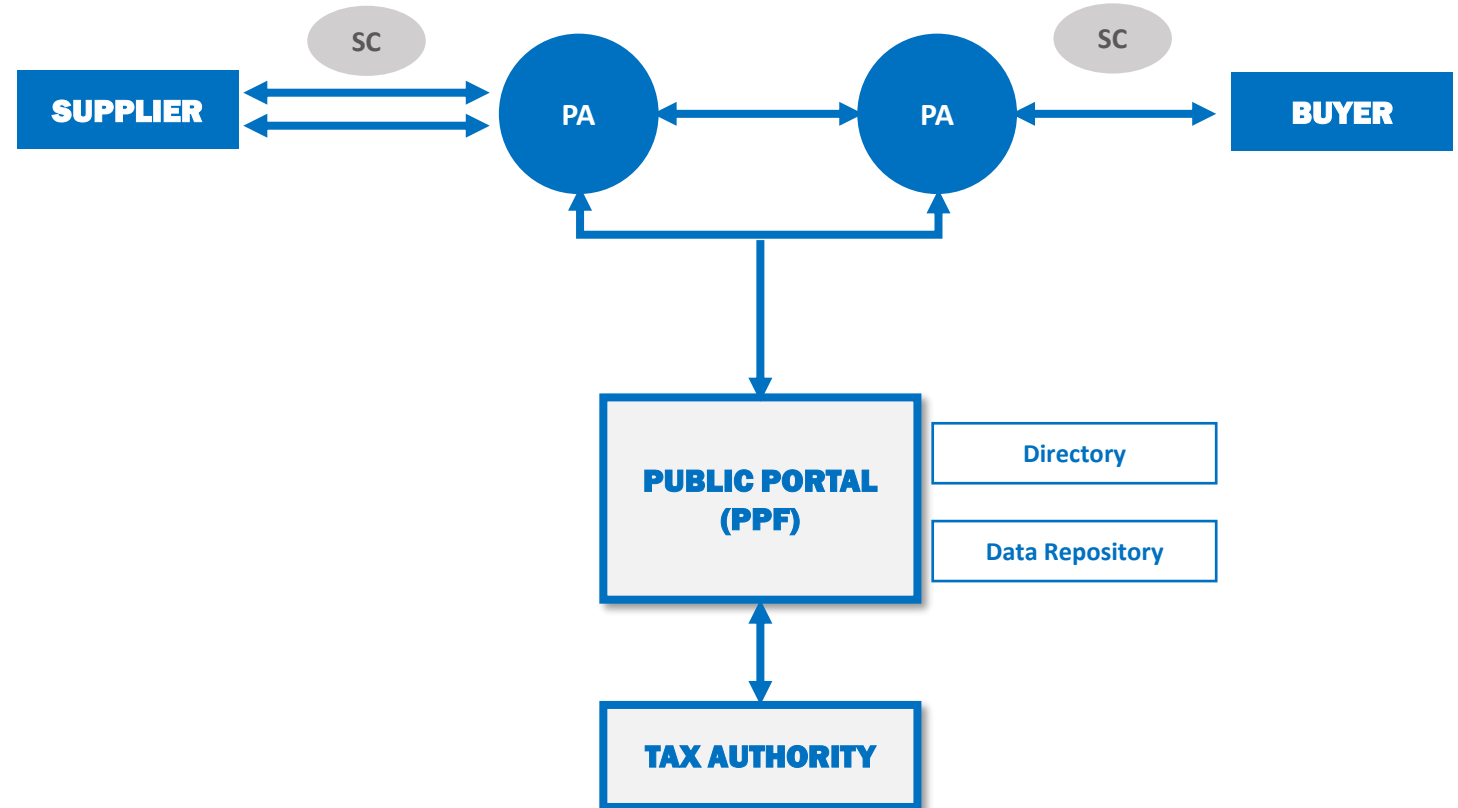
PPF

Managed by the French Tax Authority, the **platform acts solely as a data repository for e-invoicing and e-reporting** and **maintains the national directory**. It no longer sends or receives invoices under the mandate.

SC

Solution Compatibles are a **non-certified intermediary** that assists with invoice transmission via a PA, without being able to issue or receive invoices directly.

Key roles



The model

- **Four key data flows are exchanged in the process:** e-Invoices, Lifecycle, e-Reporting, and Directory.
- **Admitted formats:** UBL, CII or Factur-X format (all 3 are EN16931-compliant)



B2B French e-Invoicing mandate

The data exchange flows

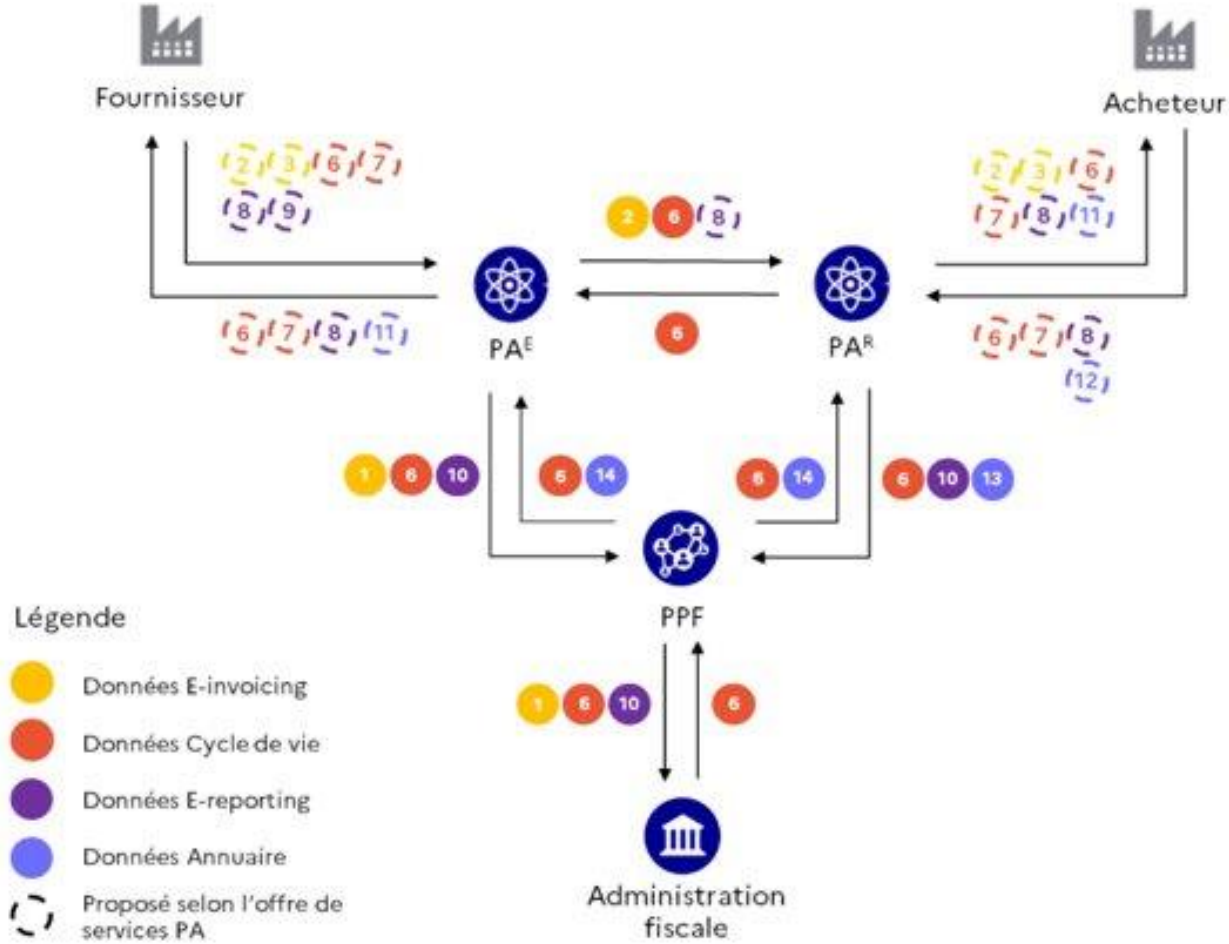
Invoice flows (F1, F2, F3)

Lifecycle flows (F6)

eReporting flows (F8, F9, F10)

Directory flows (F11, F12, F13, F14)

The flows



Focus on the status

Mandatory and optional lifecycle statuses

Code	Status	Type	Created by	Description
200	Deposited	MANDATORY	PA ^E	Invoice checked as compliant and received by the issuing PDP. Transmitted to PPF/DGFiP.
213	Rejected	MANDATORY	PA ^E or PA ^R	Anomaly detected by the accredited platform. Terminal status — no further status can follow.
210	Refused	MANDATORY	Buyer	The recipient refuses the invoice in its entirety. Terminal status from the PPF's perspective.
212	Collected	MANDATORY*	Seller	Full or partial payment received. *Mandatory transmission to PPF only if VAT is due on collection (art. 290 A CGI).
201	Issued by platform	OPTIONAL	PA ^E	The issuing PDP confirms it has forwarded the invoice to the receiving PDP.
202	Received by platform	OPTIONAL	PA ^R	The receiving PDP confirms receipt of the invoice from the issuing PDP.
203	Made available	OPTIONAL	PA ^R	The receiving PDP confirms the invoice has been made available to the buyer.
204	Acknowledged	OPTIONAL	Buyer	The recipient acknowledges receipt of the invoice.
205	Approved	OPTIONAL	Buyer	The recipient accepts the invoice in full.
206	Partially approved	OPTIONAL	Buyer	The recipient accepts only part of the invoice.
207	Disputed	OPTIONAL	Buyer	The recipient disagrees with all or part of the invoice.
208	Suspended	OPTIONAL	Buyer	The buyer suspends processing pending receipt of additional supporting documents.
209	Completed	OPTIONAL	Seller	The supplier provides the additional supporting documents requested by the buyer.
211	Payment transmitted	OPTIONAL	Buyer / Seller	Payment made or refund issued (recommended status).



E-reporting 1/2

Reporting for non e-invoicing transactions

Tax objective

VAT Pre-filling

Combined with e-invoicing, e-reporting will ultimately enable the automatic pre-filling of VAT returns, significantly reducing the administrative burden on businesses.

Data transmitted

Content of transmission

- Transaction amount
- VAT amount charged
- Payment data (services only)
- Aggregated B2C data (daily revenue / VAT rate)

Legal basis

Regulatory framework

- Art. 290 CGI (transactions in scope)
- Art. 290 A CGI (payment data)
- Law n°2022-1157 of 16 August 2022
- Art. 91 Finance Act 2024 n°2023-1322

In scope

- B2C: sales to private individuals
- B2Bi: sales to foreign operators (EU / non-EU)
- Exports & intra-community supplies
- Non-French businesses with VAT-taxable transactions in France
- Taxpayers opted into VAT (art. 261 CGI)
- French overseas departments (DOM)

Out of scope

- Domestic B2B transactions (covered by e-invoicing)
- VAT-exempt transactions (art. 261–261 E CGI) with invoicing waiver
- Transactions outside the scope of VAT
- Transactions in another country (foreign VAT)
- French overseas territories (COM)

Dual obligation

Mixed clients (B2B & B2C)

If you have both business and private customers, you are subject to both obligations simultaneously (e-invoicing + e-reporting). You may deposit all invoices with your PA, which will extract the data required for each regime automatically.



What is e-reporting?

Who is in scope?

E-reporting 2/2

Transmission frequency by VAT regime

VAT Regime	Period – Transaction data	Submission deadline	PPF cut-off date	Period – Payment data
Normal monthly regime	Per decade (1–10 / 11–20 / 21–end)	10 days after end of period	21st of month (1st decade) 1st of next month (2nd) 11th of next month (3rd)	Monthly ≤ 10th of following month
Normal quarterly regime	Monthly	≤ 10th of following month	11th of following month at 8:00	Monthly ≤ 10th of following month
Simplified VAT regime (RSI)	Monthly	Between 25th–30th of following month	1st of month after next at 8:00	Monthly 25th–30th of following month
VAT franchise (flat-rate)	Bi-monthly (civil two-month periods)	Between 25th–30th of following month	1st of month after next at 8:00	Bi-monthly 25th–30th of following month

B2C: aggregated data

Daily aggregated turnover, broken down by VAT rate. Invoice numbers are not required unless a structured electronic invoice is filed directly.

International B2Bi: invoice-by-invoice

For cross-border transactions with a taxable person, data must be reported invoice by invoice (Table C – External Specifications Dossier v3.1).



B2B French e-Invoicing mandate

Key roles of DGFIP and AFNOR



- **Regulatory Authority:** Defines the legal and operational framework of the B2B e-invoicing and e-reporting mandate.
- **System Governance:** Oversees the Public Portal (PPF), manages the national recipient directory, and ensures fiscal compliance.
- **Peppol Authority France:** Establishes national Peppol rules, supervises access point accreditation, and participates in the international Peppol governance community.
- **Supervision & Enforcement:** Ensures proper functioning of the PDP network, data flows, and manages audit and sanction procedures.

DGFIP



- **Technical Standardization:** Develops core specifications for data exchange and syntaxes.
- **Working Groups** to cover all areas of the reform, including:
 - Invoice and lifecycle events (CDV)
 - B2B and B2C e-reporting use cases
 - API standards for OD–PDP and PDP–PPF integration
- **Peppol Integration via PAs:** All PAs must be interoperable with each other, therefore coordinates with DGFIP and OpenPeppol to define how certified PDPs will use Peppol channels for invoice exchange, aligning with EU interoperability standards.

AFNOR



INTEGRATION AFNOR APIs

The AFNOR XP Z12-013

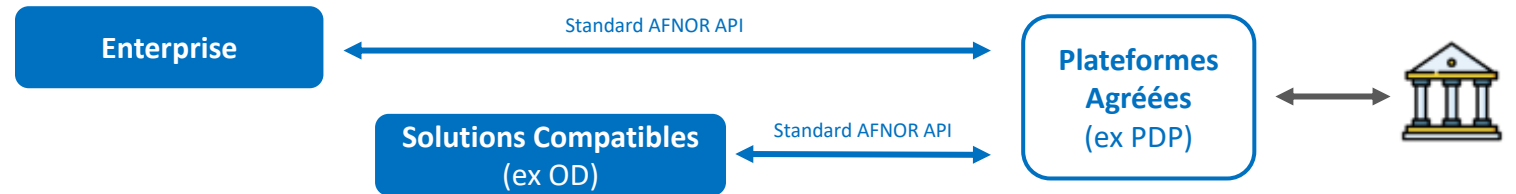
standard describes the API framework that will be used in the French e-Invoicing reform (2026) to ensure interoperability between:

- *Plateformes Agréées* (PA, formerly PDP);
- Company information systems or *Solutions Compatibles* (formerly OD)

The defined APIs enable the management of electronic invoices, lifecycle flows, and e-reporting, as well as consultation and updates of the VAT directory.



How it works



Key aspects

The standardized APIs address the following technical and functional aspects:

a) **Access security:** authorization protocol (based on OAuth2)

b) **Scope:**

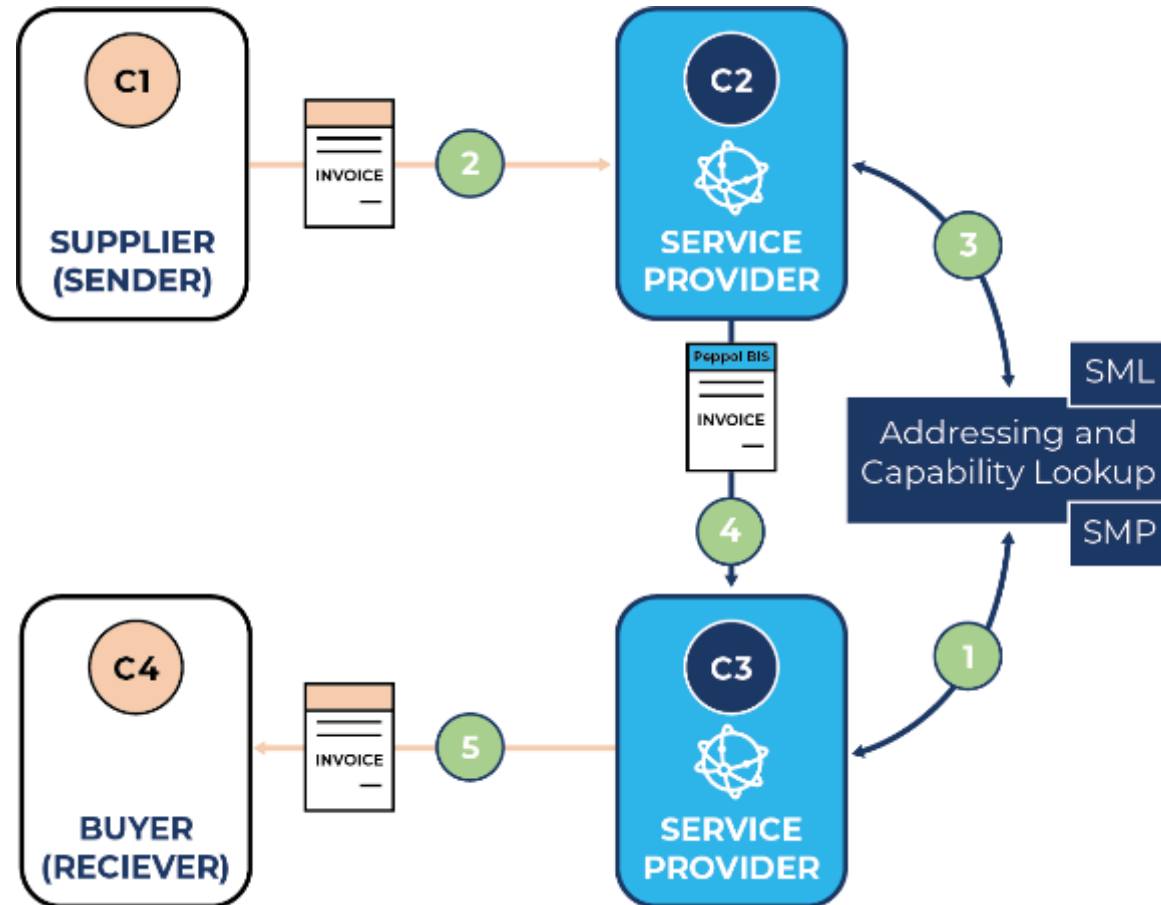
- Emission flows of electronic invoices and the reception flows of electronic invoices
- Lifecycle status flows, both received and to be sent
- E-Reporting flows
- Consultation and update of the PPF directory

c) **Performance:**

- APIs work both SaaS and On-Premise environments
- APIs designed for asynchronous processing of flows to support scalability

B2B French eInvoicing mandate

A step back, what is Peppol



Interoperability

Peppol enables secure and interoperable exchange of business documents using a standardized, four-corner model, via certified service providers.

Access Point

A certified provider that sends/receives messages through Peppol, ensuring compliance with Peppol BIS.

Addressing and Capability Lookup Services

Access Points find partners and capabilities via registries (SMP), located through the SML.

- **Service Metadata Publisher (SMP)** | Stores details of participant capabilities. In the four-corner model, SMPs help identify the receiver's service provider.
- **Service Metadata Locator (SML)** | Defines which SMP to use. It helps Aps locate metadata and addressing details for message delivery.

**Source: <https://peppol.org/learn-more/peppol-interoperability-framework/>*

B2B French eInvoicing mandate

Next steps, Grand Pilote

WHAT IS ABOUT ?

The pilot aims to **secure the first implementation step of the reform** (go-live on **1 September 2026**) and to enable a **progressive ramp-up** of the new framework, through the participation of **certified platforms PA** and their **customer companies**.

PILOT TIMELINE

The pilot phase led by **DGFIP** and **AIFE** will run from **February to August 2026**.

CUSTOMER ACTION

Customers must provide their **consent** to allow their **certified platform PA** to take part in the pilot. No specific format is required, **a simple email is sufficient**.

KEY INFORMATION

Scope of the pilot

- **End-to-end** exchange of e-invoices, lifecycle statuses and related business data
- **Flows** exchanged between companies (via their PA) and between PAs and the PPF

Operating environment

- All exchanges will take place in **production environments**

Data handling

- DGFIP will **not keep** any invoicing or transaction **data collected** during the pilot

PA obligations

- PAs must not add **requirements** beyond standards or regulations
- PAs must coordinate supplier/customer matching so **only valid e-invoicing and e-reporting** flows reach the PPF (within/between PAs)
- PAs must ensure customers have an **active directory entry**

Customer readiness & exit

- Companies with an e-address activated before **01/09/2026** can receive flows
- Customers may leave **anytime** via their PA, which will notify the Administration



B2B French eInvoicing mandate

Next steps, B2G

Context

B2G e-invoicing is mandatory in France since **Jan 2020** for all the companies supplying goods or services to the public sector.

Purpose

Chorus Pro standardises exchanges and improves public invoice tracking (received → validated → paid)

How to send

- **Manual:** web portal (low volumes)
- **Automated:** billing software / ERP / API / EDI (high volumes)

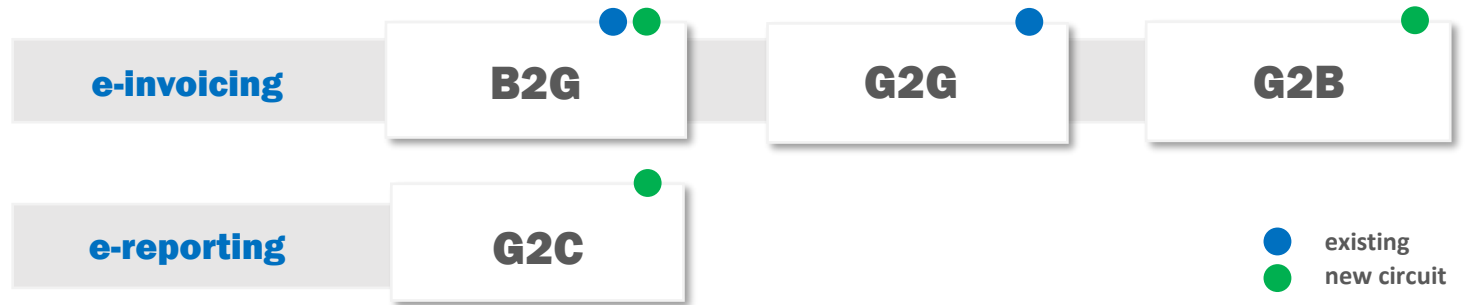
Formats (EN 16931)

- Factur-X, UBL, CII

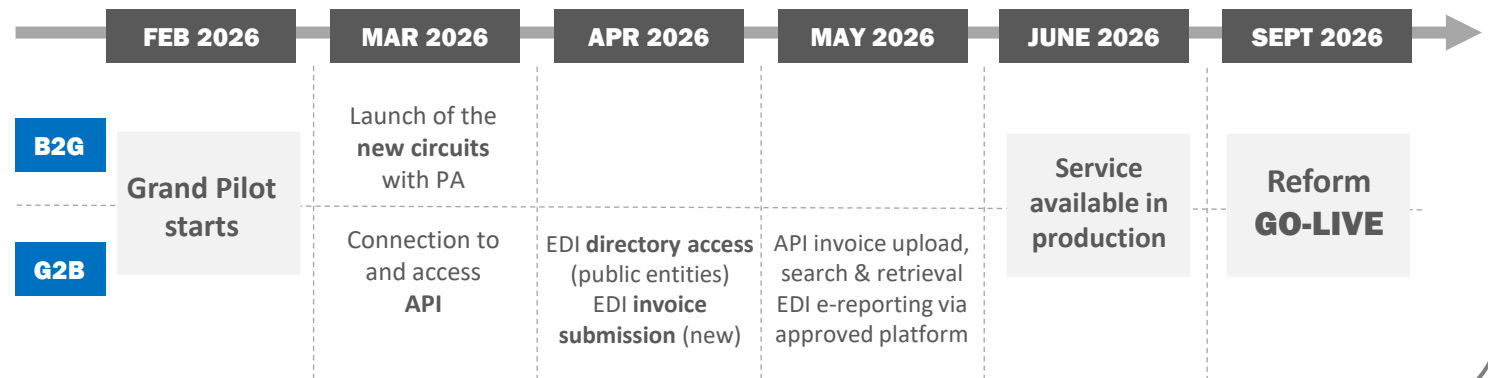
Key obligations

- Submit all B2G invoices via **Chorus Pro**
- Use a **structured format** + mandatory public references (service code, PO number, etc.)
- Keep invoices **6 years (10 recommended)**

Scope (what changes?):



2026 ROADMAP (When + Key milestones)

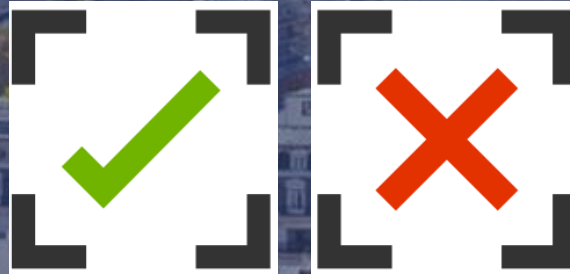


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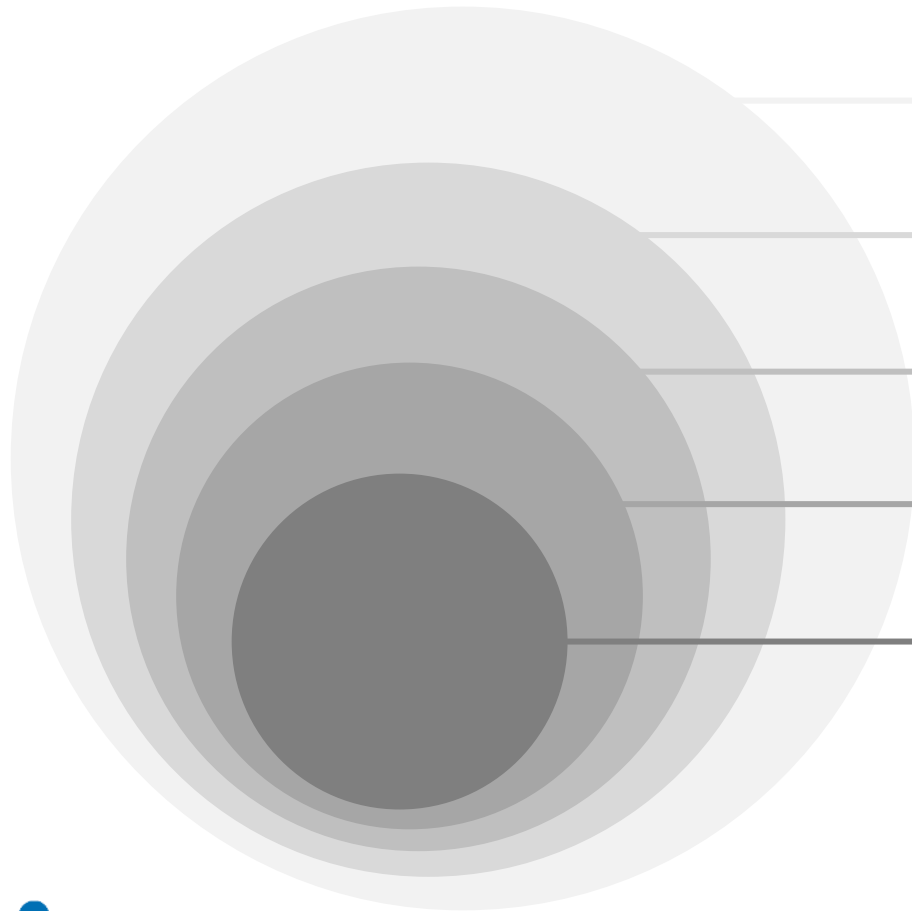
2026 FRANCE E-INVOICING MANDATE

Do all Plateforme Agréées have the same characteristics?



PA key differentiator factors

Not all Plateformes Agréées offer the same support



Global coverage (i.e. Belgium, Poland, Germany, Spain, ViDA)

AI-based hyperautomation (i.e. intern. invoice, reconciliation)

Trust services (i.e. KYC/KYB, archiving)

Business compliance (i.e. Use-case, Lifecycle)

Legal compliance (i.e. Plateformes Agréées)

PA key differentiator factors

Not all Plateformes Agréées offer the same support

What happens when coverage is minimal

✗ Gaps in scenario coverage

Many real-life flows — self-billing, third-party billing, factoring, etc. — are not covered. Support only on the basic mandatory statuses.

✗ Operational workload shifted to finance teams

Many activities remain manual: preparation, validations, exceptions, corrections.

✗ Basic technical processing only

Many PAs provide only simple checks and routing, with no advanced format transformation and limited ERP integration.

What a full-service PA delivers

✓ Complete scenario coverage

All key business cases are supported end-to-end and full life-cycle

✓ Full end-to-end automation

AI-based extraction, automated validations, enrichment and exception workflows reduce effort and risk.

✓ Advanced technical processing

Multi-format transformation, data aggregation/consolidation for eReporting, deep ERP integration,

✓ Compliance & international readiness

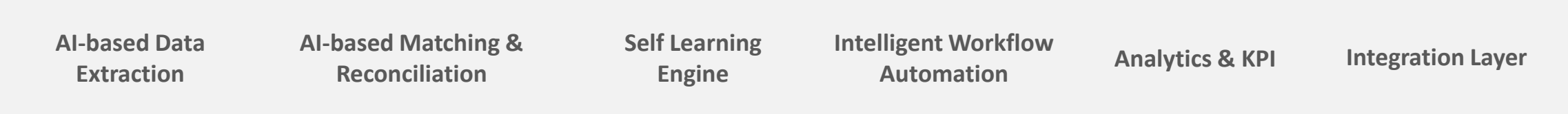
KYC|KYB, legal archiving, onboarding support, and proven expertise on PEPPOL and cross-border e-invoicing.



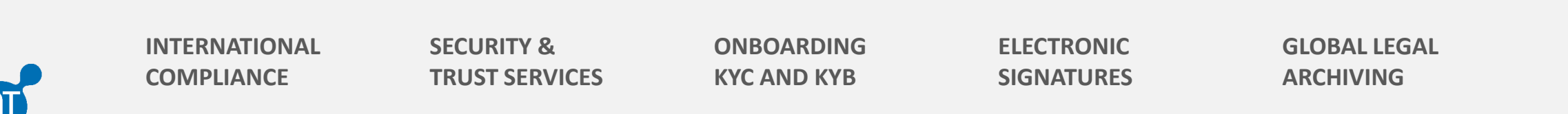
Full-service PA, what makes a difference

From eInvoicing to full P2P / O2C automation

Automation & Value-Added Services:



Compliance & Trust:





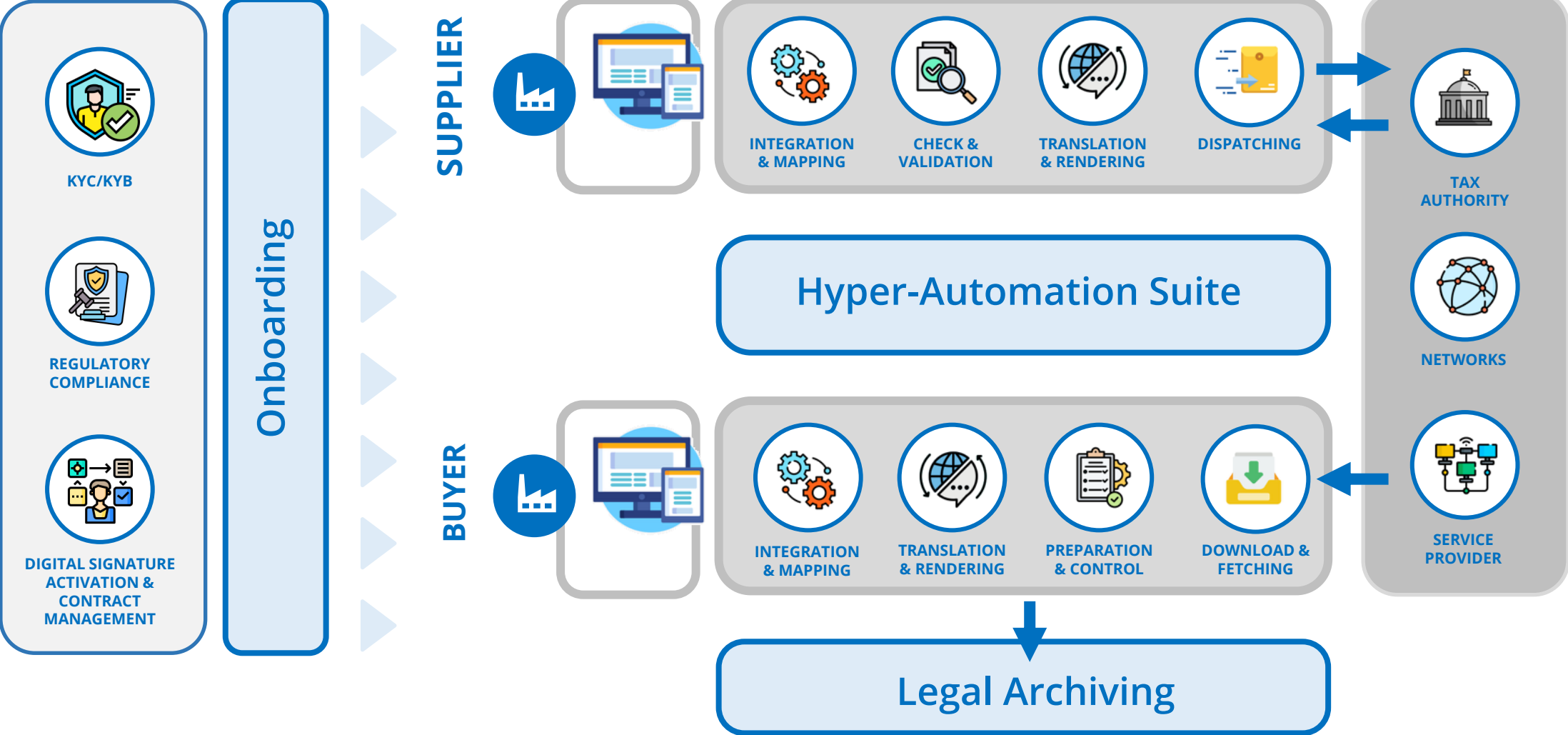
Our approach

Global eInvocing platform



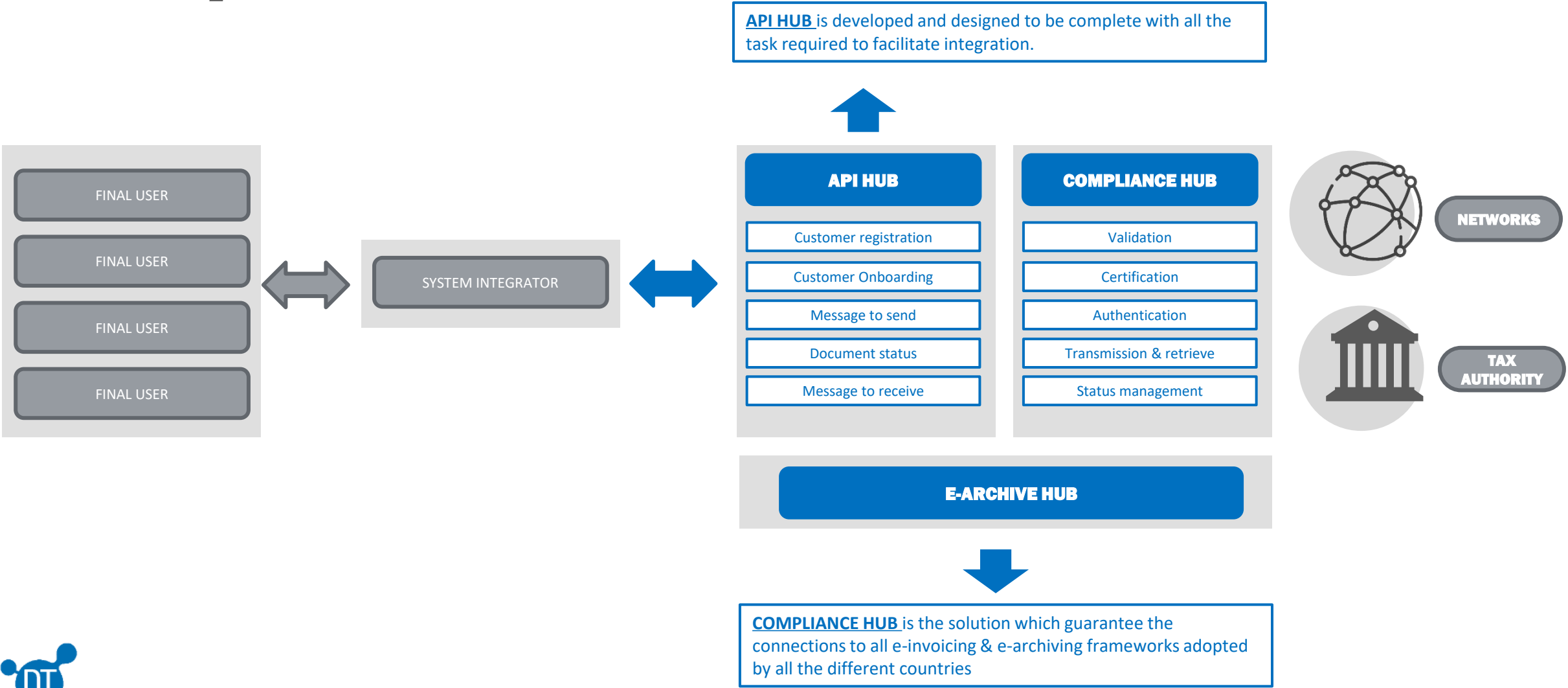
eInvoicing Platform

How does our platform work?

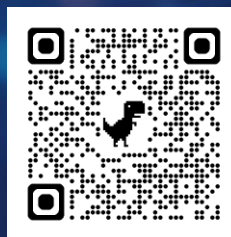


eInvoicing Platform

Focus: partner hub



**Thanks for your
attention!
Any questions?**



Get in touch



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French sales manager



Anthony CHOLLET

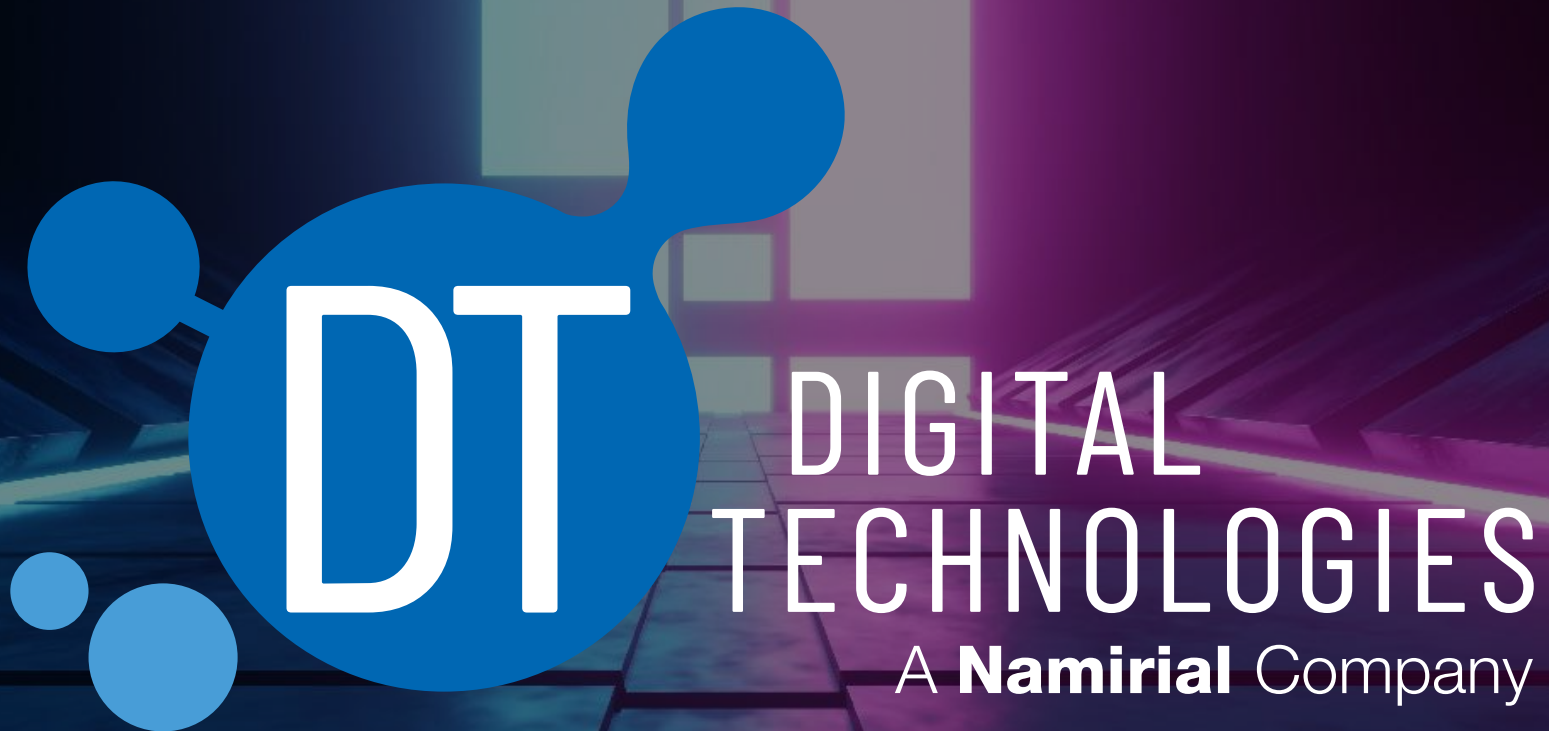
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