ESKER®

Ebook

Mandatory B2B E-Invoicing in France

How to be compliant

Last updated: April 2025

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French B2G e-invoicing regulation reminder

In France, e-invoicing has been implemented for companies doing business with public administration institutions since 2014.

The EU Directive 2014/55/EU of April 2014 provided EU member states with the framework for introducing local regulations that require suppliers to electronically transmit their invoices to public administration institutions. A French governmental order dated 26 June 2014, required all suppliers doing business with the public sector to exclusively transmit invoices electronically via the government public invoicing portal (Chorus Pro). **This measure was progressively enacted between 2017 and 2020, depending on company size:**

LARGE COMPANIES
5,000+ employees

MID-SIZE COMPANIES
250 to 5,000 employees

SME
10 to 250 employees

VSB
Up to 10 employees

1 January 2017   **1 January 2018**   **1 January 2019**   **1 January 2020**

Mandatory e-invoicing for all B2B transactions

The French government announced on 28 December 2019, that e-invoicing would become mandatory for all domestic B2B transactions starting in 2024 (Article.153 of the 2020 Finance Law). The application of the mandate, initially planned between 1 July 2024, and 1 January 2026, has since been postponed.

The French Finance Law has four main objectives:

Boost competitiveness

Combat VAT fraud

Increase business efficiency

Simplify VAT returns

Implementation schedule

On 17 October 2023, the government tabled an amendment to the 2024 Finance Law (Amendment No. I-5395), postponing the obligation to send e-invoices. The new implementation schedule is as follows:

2026

1 SEPTEMBER 2026
Large & mid-size companies
250+ employees and/or
€50M+ in sales revenue

2027

1 JANUARY 2026
SME & VSB
(<250 employees and/or
-50M€ in sales revenue)

As of September 2026, all companies must be able to receive invoices in electronic format, regardless of their size.

Ordinance No. 2021-1190 of 15 September 2021: a financial penalty of €15 per non-compliant invoice will be applied against companies up to a maximum of €15,000 per calendar year. This sanction will not be applied if it is the first infraction in the last three years and when the infraction has been repaired spontaneously or within 30 days following the administration's request for compliance.

Reform implementation recommendations

France's General Directorate of Public Finance (DGFiP) issued a detailed report and conducted consultation workshops with the various reform stakeholders in order to establish technical specifications to implement this e-invoicing obligation.* As a key player in the French invoicing market, Esker actively participates in consultation workshops led by the DGFiP, the Agence pour l'Informatique Financière de l'État (AIFE), the French government's financial information technology agency and the Forum National de la Facture Électronique (FNFE), the national electronic invoicing forum, to remain updated on industry evolutions and provide up-to-date information to its customers.
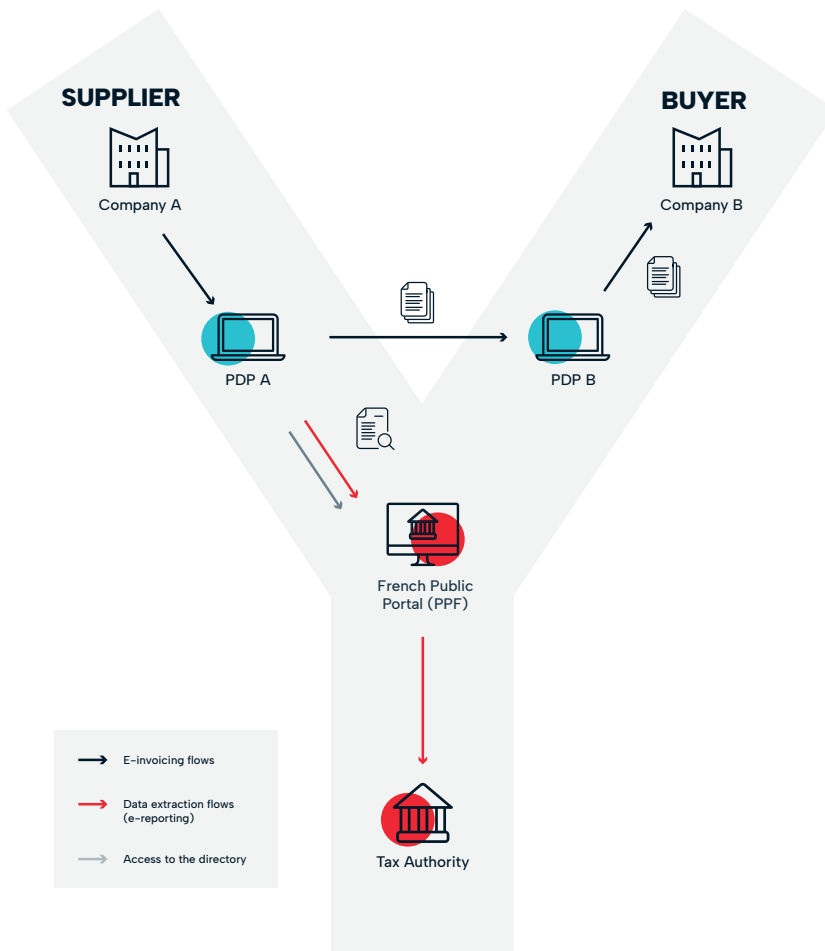
*These recommendations may evolve over time based on regulatory progression and public comment periods.

Y model

The DGFiP recommends a "Y" e-invoice exchange model that would allow third-party registered private platforms (PDP) to transmit e-invoices to recipients. Registered platforms must extract and transmit invoice data to the public portal simultaneously.

The DGFiP recommends this model because it offers more flexibility by allowing companies to choose the e-invoicing technology provider of their choice while also conforming to the new government regulations.

SUPPLIER

Company A

BUYER

Company B

PDP A

PDP B

French Public
Portal (PPF)

Tax Authority

→ E-invoicing flows

→ Data extraction flows
(e-reporting)

→ Access to the directory

Transmission platforms

The AIFE will create a business directory so that invoices can be correctly distributed via a common reference system. Three reception grids are possible: the business identification number (SIREN), the unique French business identification number (SIRET) or a routing code (e.g., service code).

The public invoicing portal will provide all required tax information to the DGFiP by extracting the necessary information and performing reviews on transmitted invoices.

Invoicing data will also be exchanged via private platforms. These platforms must have the ability to extract the data from the invoice and confirm the existence of the required mandatory information (in the same conditions as public portal). The registered private platforms will also be in charge of updating the business directory on behalf of their clients.

Transmission formats

Invoices must be issued in structured or hybrid format (structured format + PDF). Any platform will be able to receive invoices in three different mandatory formats: UBL, UN/CEFACT CII (structured formats) and Factur-X (hybrid format). Simple PDF invoices will no longer be accepted, although allowing for exceptions within a transition period. E-invoicing platforms should be able to generate hybrid formats consisting of structured data and a readable PDF from a simple PDF file.

New mandatory information has been added, creating a list of more than thirty data items to be transmitted to the tax authorities.

Central business directory

As part of the invoice reception process, a central business directory will be set up so that everyone has the same reference system to ensure that invoices are correctly routed between platforms. This directory will be used for B2B and B2G regulations and will include:

- The list of **companies and routing information** related only to the receipt of its invoices
- A **routing code** to identify the chosen platform (a unique code for each routing possibility)

The business directory will be updated by:

- **Public invoicing portal** only for the creation and termination of companies
- **The registered reception platform** if the company uses a registered platform to receive its invoices

E-reporting

Amendment No. II-3211 introduces a requirement for the electronic transmission of data for transactions carried out by taxable entities not covered by domestic B2B e-invoicing regulations. E-reporting obligations will follow the same implementation calendar as e-invoicing.

E-reporting

One of the main objectives of the e-reporting regulation is fraud detection.

E-reporting describes the requirement to report invoicing data and payment information for transactions carried out electronically within France by individuals (B2C) or foreign operators (international transactions), such as:

- Sending of invoice data and related accounting items
- Transmission of these items via the public invoicing portal for both buyer and seller
- Verification of tax information by tax authorities

The French government therefore requires e-reporting for five types of flows that had not previously been impacted by the e-invoicing statutes:

- B2B international transactions
- B2C transactions
- Intra-community acquisitions
- Acquisition of services outside the EU
- Payments when VAT is due on invoices and aggregated sales

Ordinance No. 2021-1190 of 15 September 2021: a financial penalty of €250 per non-compliant e-reporting transmission will be applied against companies up to a maximum of €15,000 per calendar year. This sanction will not be applied if it is the first infraction in the last three years and when the infraction has been repaired spontaneously or within 30 days following the administration's request for compliance.
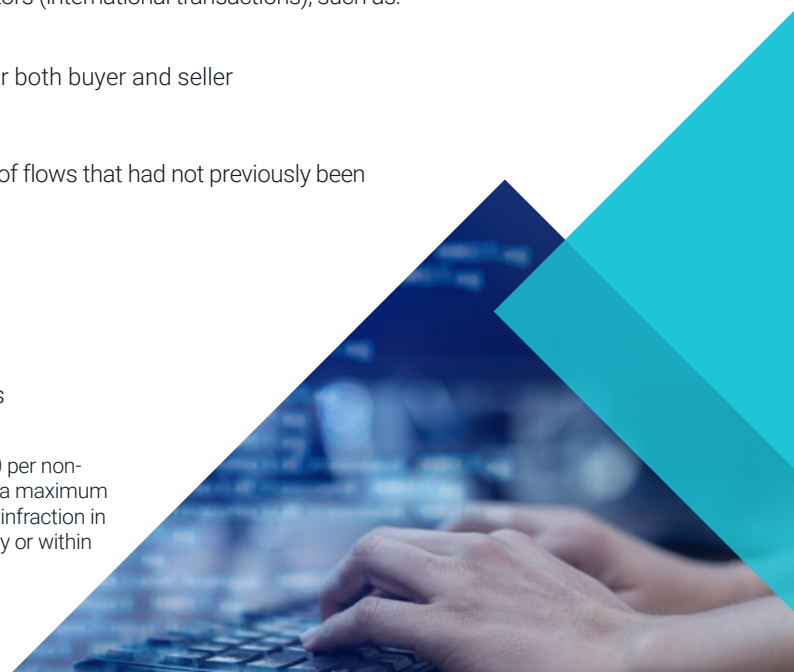
Preparing your company for B2B e-invoicing: How Esker can help

Esker supports businesses by automating accounts receivable (AR) and accounts payable (AP) processes in France and internationally.

Esker closely follows all new regulatory developments in order to provide its customers with solutions that comply with all e-invoicing requirements in France.

Officially registered as a PDP service provider

Esker is committed to offering a global solution that complies with the French regulations governing e-invoicing and e-reporting. Esker has obtained its registration and is now officially a PDP.

Esker's official registration number is: 0005.

In June 2023, Esker successfully submitted its application for the PDP registration. As part of this process, Esker actively participates in consultation workshops led by the DGFiP, AIFE and FNFE to remain updated on industry evolutions and provide up-to-date information to customers. Esker has demonstrated successful interoperability with other market players such as SOVOS and is ISO 27001 certified and compliant with SSAE 18 and ISAE 3402 Type 2 standards.

Accounts payable automation

Esker Accounts Payable allows businesses to eliminate the pains of traditionally manual AP invoice processing by automating these tasks with technology such as AI-driven data capture, touchless processing and electronic workflow capabilities. Esker accurately gathers key invoice data and automates approval channels, which results in shorter processing cycles so businesses can meet payment deadlines and minimise financial risks.

Esker automates every phase of AP invoicing — from reception of the original document to the creation of accounting entries in the ERP system — minimising manual touch points and helping employees work smarter, not harder.

Accounts receivable automation

Esker Invoice Delivery automates the delivery and archiving of paper and e-invoices, including EDI, in compliance with regulations in over 60 countries — all the while providing real-time visibility into the invoice delivery status. Esker is capable of processing multiple invoice formats (PDF, XML, UBL, Facturae, Fattura-PA, etc.), communicating with various public administration platforms (including Chorus Pro, FACe, SDI, PEPPOL, etc.) and providing real-time invoice delivery status information.

Dashboards & KPIs

Esker solutions are equipped with intelligent customisable dashboards that display up-to-date metrics and analytics, allowing teams to better monitor performance. Reports can also be automatically shared internally.
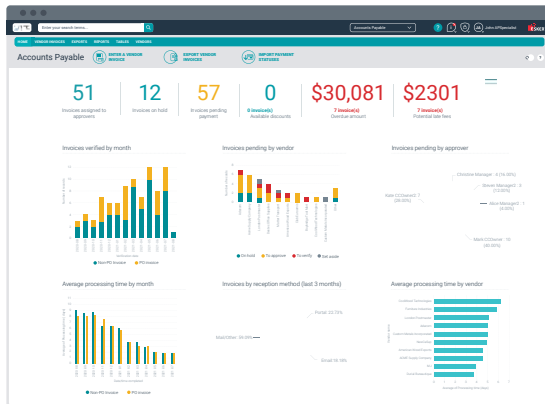
The benefits of e-invoicing

Increased productivity
and faster processing times

Optimised cashflow
and shorter payment times

Increased visibility
of all processes and performance

Improved customer satisfaction
and better supplier relationships

Lowered operating costs
by reducing paper and equipment use

Greater employee well-being
and team collaboration

Hi, we're Esker

Founded in 1985, Esker is the global authority in AI-powered business solutions for the Office of the CFO. Leveraging the latest in automation technologies, Esker's Source-to-Pay and Order-to-Cash solutions optimise working capital and cashflow, enhance decision-making, and drive better collaboration and human-to-human relationships with customers, suppliers and employees.

40
years of experience with 20+ years focused on cloud solutions

1,100+
employees serving 1.12M users & 3,000+ customers worldwide

15
global locations with headquarters in Lyon, France

€205.3
million in revenue in 2024

Business success is best when shared

At Esker, we believe the only way to create real, meaningful change is through positive-sum growth. This means achieving business success that doesn't come at the expense of any individual, department or company — everyone wins! That's why our AI-driven technology is designed to empower every stakeholder while promoting long-term value creation.

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