



From September 1, 2026, France will make electronic invoicing mandatory for all B2B transactions. From this date, all companies operating in France will be obliged to receive and accept electronic invoices. be able to do so. Large and medium-sized companies must also be able to issue electronic invoices. This paper and PDF invoices will be a thing of the past. But what's the point? The aim of the measure is to close the to close the VAT gap, which is estimated at around 13 billion euros a year in France.

Responsible tax authority Direction Générale des Finances Publiques (DGFiP)	UBL ダ <u>CII</u> ダ <u>Factur-X</u> ダ	ce formats	elnvoicing-Network Portail Plateforme Publique de Facturation (PPF)
Mandatory transmission	B2G	B2B O9 / 2026 Large Companies O9 / 2027 All Companies	
Mandatory reception	\checkmark	✓ 09 / 2026 All Companies	
elnvoice/CTC model	Centralized	Decentralized	
Mandatory infrastructure	Chorus Pro Y-Modell: Portail Plateforme Publique de Facturation (PPF) supplemented by certified private providers (PDP) and non- certified service providers (OD)		
Prescribed format	Factur-X, UBL, CII		
Mandatory for shipping	No special requirements		
Mandatory for reception	No special requirements		
Required eSignature	No mandatory eSignature		
Duration of archiving obligation	6 years		
Archiving abroad	Approved under certain cond		

Special features

France is doing things a little differently: the Y scheme, which will be introduced from **September 2026**, structures electronic invoicing in such a way that companies can send their invoices either directly via a central platform (PPF) of the tax authority, via certified **third-party providers (PDP)** or **non-certified service providers (OD)**. These platforms ensure that all invoices are checked and validated before they are forwarded to the recipient. This ensures uniform monitoring and traceability of transactions.

Do you have questions or need support?

We are the experts for fast and smooth elnvoices. In Germany, Europe and worldwide.

Talk to us:

🔀 connect-team