

# FRENCH TAX DEMATERIALIZATION REFORM

## E-INVOICING AND E-REPORTING



2024 - 2026

**AGRO EDI EUROPE**

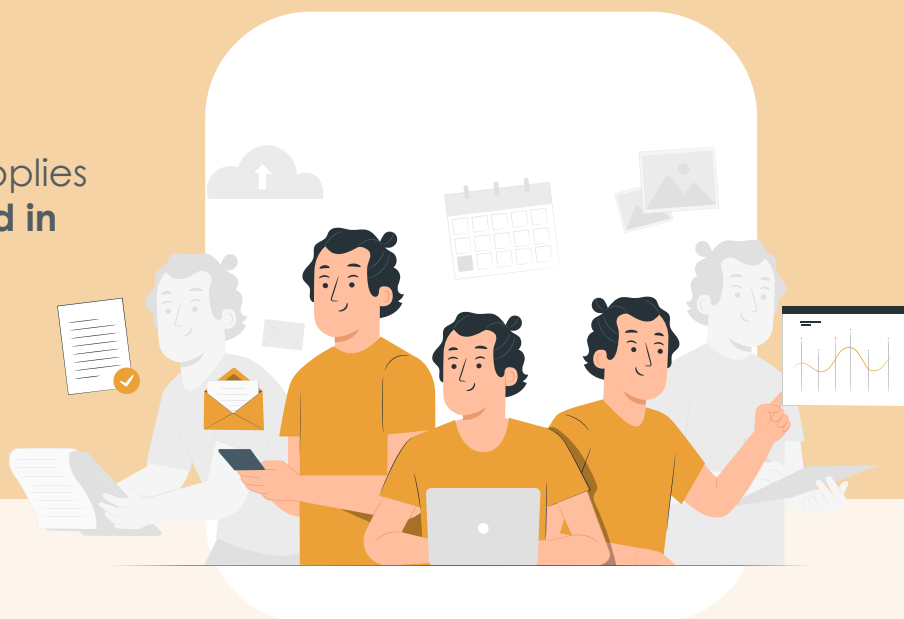
*Harmonization of agricultural data exchanges in France*

*Image credit : Storyset.com*



# WHO?

The reform concerns and applies to **all companies established in France and subject to VAT**, regardless of their size and sector of activity.



# WHAT?

The reform of electronic invoicing and e-reporting imposes: The generalization of e-invoicing in France between companies established in France and subject to VAT. And the implementation of a e-reporting of operations linked with the company's transactions intended for French Tax Administration.

**E-reporting** consists of **transmitting to the tax authorities information on transactions carried out by companies concerned by the reform:** international purchases and sales, sales to individuals and to those not subject to VAT.

The transactions concerned are those which will not be the subject of an electronic invoice as described above.

**Companies will also have to do e-reporting of payments of electronic invoices and transactions previously transmitted (provision of services).**



**GENERALIZATION OF ELECTRONIC INVOICING**



**IMPLEMENTATION OF A E-REPORTING OF OPERATIONS**  
(TRANSACTIONS AND PAYMENTS)

An electronic invoice in the context of the reform is a structured data file (all or part with a minimum base of structured data) between companies established in France and subject to VAT

**The simple PDF sent by email will no longer be an electronic invoice!**

## AGRO EDI EUROPE

Harmonization of agricultural data exchanges in France

Image credit : Storyset.com

# WHY?

## THE OBJECTIVES OF THE REFORM:

- Strengthen the **prevention** and **fight against fraud** to reduce the State's loss of revenue on VAT.
- Improve **real-time knowledge of business activity** and the **economic situation** thanks to "real-time" information feedback.
- Strengthen the **competitiveness** of companies.
- Facilitate **VAT declarations** by pre-filing.

# WHEN?

**All companies concerned** will have to receive and accept electronic invoices and manage their follow-up as of **July 1, 2024**.

The obligation to issue electronic invoices and e-reporting is following a progressive schedule **between 2024 and 2026** depending on the size of the companies:

- **JULY 1, 2024:** obligation to issue electronic invoices and e-reporting for Big Companies
- **JANUARY 1, 2025 :** obligation to issue electronic invoices and e-reporting for mid-sized companies
- **JANUARY 1, 2026 :** obligation to issue electronic invoices and e-reporting for SMEs and VSEs

---

## AGRO EDI EUROPE

Harmonization of agricultural data exchanges in France

Image credit : Storyset.com

# WHERE?

Companies will have to send their electronic invoices to their partners established in France and subject to VAT **through platforms responsible for transmitting invoices and extracting the mandatory information for the Tax Administration.**

The same will apply to e-reporting data, which will also have to pass through the platforms to be sent to the Tax Administration.

**Dematerialization operators (OD)** will be able to support companies in issuing or receiving invoices and e-reporting but will not be able to send invoices to their recipients.

**Two types of platforms will be available for companies:**

THE PUBLIC PLATFORM (PPF)

managed by French Administration

PRIVATE PLATFORMS (PDP)

whose registration by French Administration began in May 2023.

## ACTORS IN THE INVOICING CHAIN:

### COMPANIES

Suppliers and buyers equipped or not with an internal dematerialization solution (potentially a PDP) or externally.

### DEMATERIALIZATION OPERATORS: OD

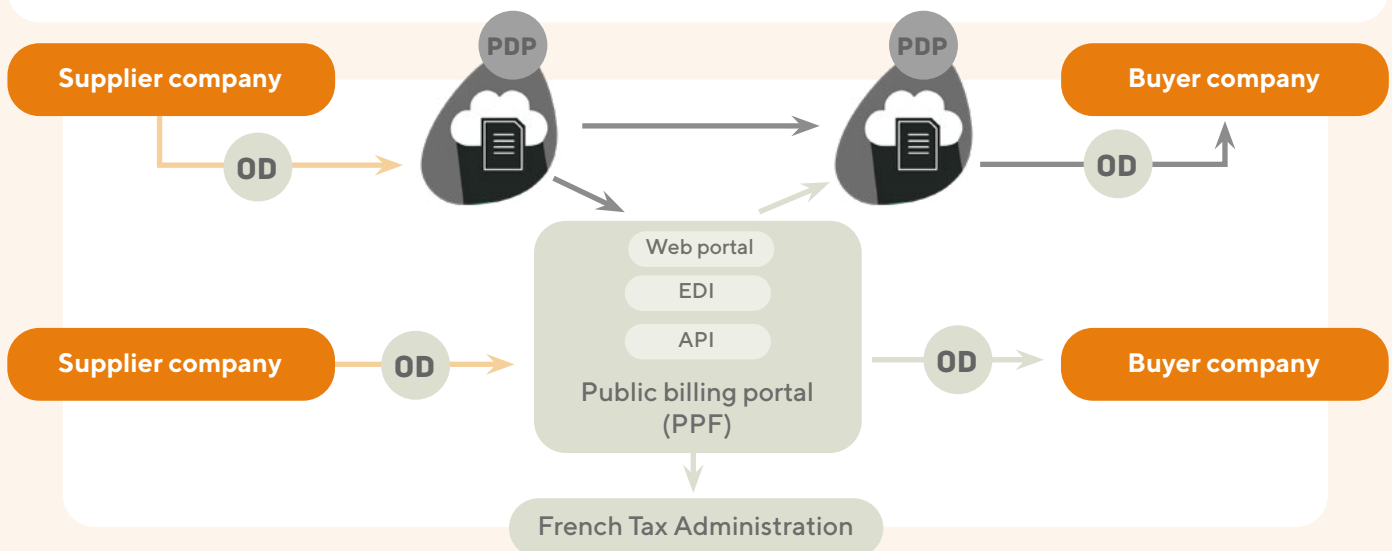
Service providers acting in support of companies upstream issuer PDP or PPF and downstream of the receiver PDP / PPF.

### PARTNER DEMATERIALIZATION PLATFORM (REGISTERED): PDP

Platform of services in charge of controls, extraction of the required data and their transmission to the PPF, transmission of invoices between them or with the PPF, as well as status management and e-reporting.

### PUBLIC BILLING PORTAL: PPF

Public operators offering free bill exchange services and concentrating billing and e-reporting data for the French Administration.



**End of direct transmission of invoices between seller and customer!**

## AGRO EDI EUROPE

Harmonization of agricultural data exchanges in France

Image credit : Storyset.com



## HOW?

The platforms will offer several “modes” for the transmission of information and invoices: online web portal, automation of data exchanges in EDI mode, in API mode, etc.

Each platform will offer services and features that may be shared or specific to each of them.

## IMPACTS FOR COMPANIES

- Ensure that the company has all the information requested by the Administration available and transferable
- **Before July 2024, choose your partner platform(s)** for reception. By default, this will be the public platform
- Choose its partner(s) (platform) for the issuance of customer invoices to **be ready on the date (between July 2024 and January 2026)**
- Accompany the people of the company impacted in the management of the change of the processes of invoicing, reconciliations, etc.

## AGRICULTURAL SECTOR

All companies subject to VAT and established in France are concerned by the generalization of the electronic invoice and the implementation of a reporting of its transactions and payments.

### FRENCH FARMERS

will be no exception to the rule: they will have to **manage their supplier invoices from 2024** by electronic way and then issue their customers for the most part in 2026 according to the new.

---

### AGRO EDI EUROPE

Harmonization of agricultural data exchanges in France

Image credit : Storyset.com



### Agro EDI supports its 280 member companies via:

- Regular **information sessions** on the implementation of the reform and its news
- A **support to answer the questions** they ask themselves
- The **publication of technical guides** on electronic invoicing compliant with the reform requirements
- **Good practice guidelines and sectoral recommendations** (agricultural specificities)

## THE REFORM, AN OPPORTUNITY TO STRENGTHEN THE COMPETITIVENESS OF COMPANIES

- Limit and facilitate the management of disputes thanks to the sharing of information on the **follow-up of invoices via the platforms.**
- **Shorten payment times** thanks to the reliability and fluidity of invoice transmissions and their mandatory follow-up via the platforms.
- Digitization of processes = **increased productivity in the long term.**
- Facilitate the processing of supplier invoices through automation.
- Take the opportunity of the reform to **digitize the company.**

---

### AGRO EDI EUROPE

Harmonization of agricultural data exchanges in France

Image credit : Storyset.com