

eInvoicing in France



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. 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 VAT gap, which is estimated at around 13 billion euros a year in France.



Responsible tax authority

[Direction Générale des Finances Publiques \(DGFiP\)](#)



Valid invoice formats

[UBL](#)
[CII](#)
[Factur-X](#)



eInvoicing-Network

[Portail Plateforme Publique de Facturation \(PPF\)](#)

B2G

B2B

Mandatory transmission



09 / 2026 Large Companies
 09 / 2027 All Companies

Mandatory reception



09 / 2026 All Companies

eInvoice/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 conditions



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 eInvoices. In Germany, Europe and worldwide.

Talk to us:

connect-team