

ACCOUNTS RECEIVABLE | ACCOUNTS PAYABLE

Mandatory B2B E-Invoicing in France

How to ensure compliance

Last updated: March 2026

ESKER®



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MANDATORY B2G E-INVOICING IN FRANCE

B2G e-invoicing regulation reminder

In France, e-invoicing has been implemented for companies doing business with public administration institutions since 2017.

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 June 26, 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

—
January 1, 2017

Mid-size companies

250 to 5,000
employees

—
January 1, 2018

SME

10 to 250
employees

—
January 1, 2019

VSB

Up to 10
employees

—
January 1, 2020

MANDATORY B2B E-INVOICING IN FRANCE

Mandatory e-invoicing for all B2B transactions

The French government announced on December 28, 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 will take effect starting September 1, 2026.

The French Finance Law has four main objectives:

**Boost
competitiveness**

**Combat VAT
fraud**

**Increase business
efficiency**

**Simplify VAT
returns**

Implementation schedule

On October 17, 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

September 1, 2026

Large & mid-size companies

250+ employees and/or
€50M+ in sales revenue

2027

September 1, 2027

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.

Sanctions: A financial penalty of €50 per non-compliant invoice will be applied against companies up to a maximum of €15,000 per calendar year. Failure to use an approved platform to receive e-invoices will result in a formal notice to comply within three months. If non-compliance persists, a €500 fine will be imposed, followed by €1,000 after a further three months, and €1,000 every three months thereafter until compliance is achieved.



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, the Forum National de la Facture Électronique (FNFE), the national electronic invoicing forum and the Association Française de Normalisation (AFNOR), the French standardization association, 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.

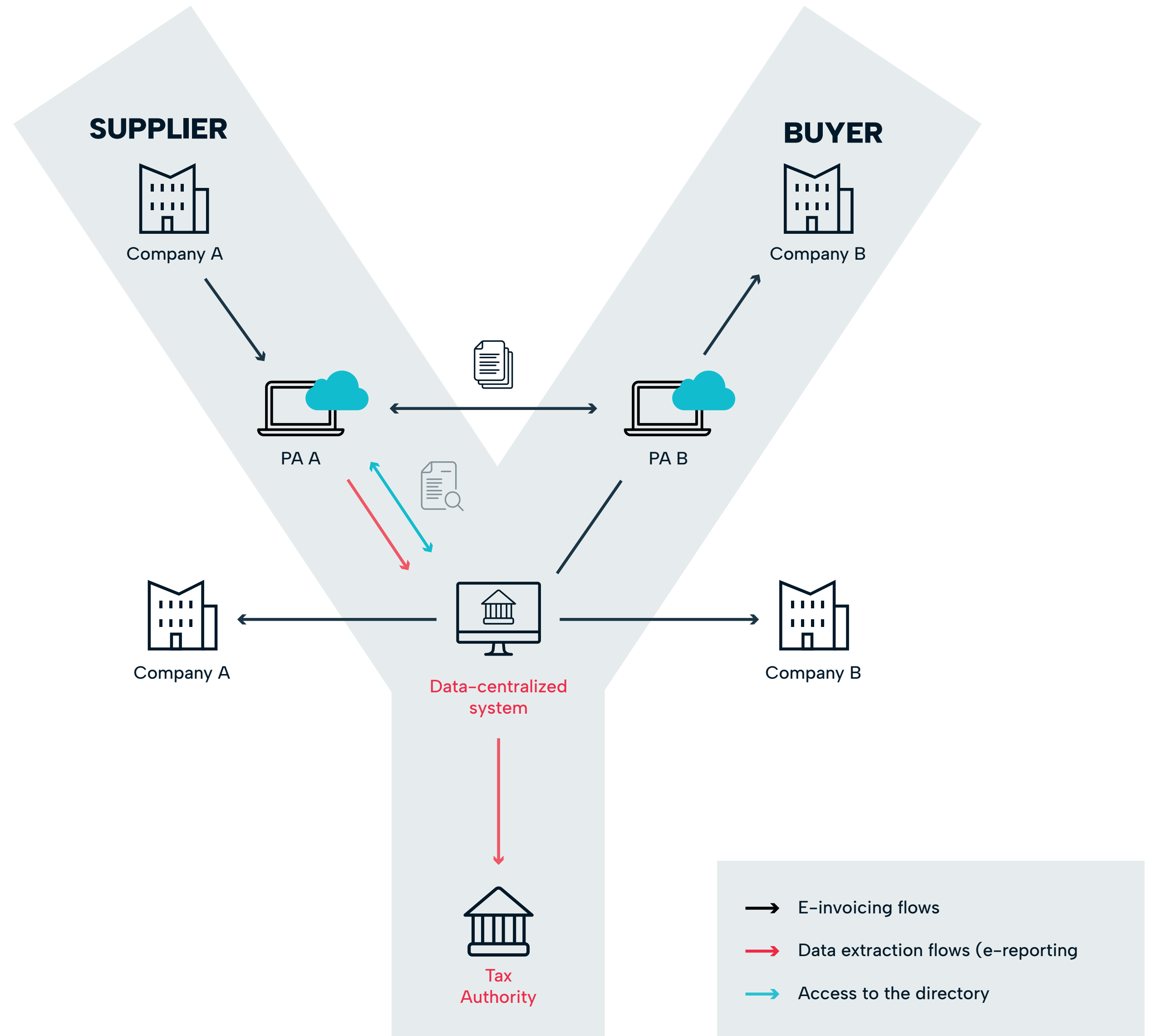
DGFIP RECOMMENDATIONS

E-invoicing exchange model

The DGFIP recommends a “Y” e-invoice exchange model that would allow a certified platform (PA*) to transmit e-invoices to recipients. Registered platforms must extract and transmit invoice data to the centralized public data system 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.

*Plateforme Agréée





DGFIP RECOMMENDATIONS

Transmission platforms

The AIFE created 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 centralized public data system 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 certified 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 the centralized public data system). The certified 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 certified 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.

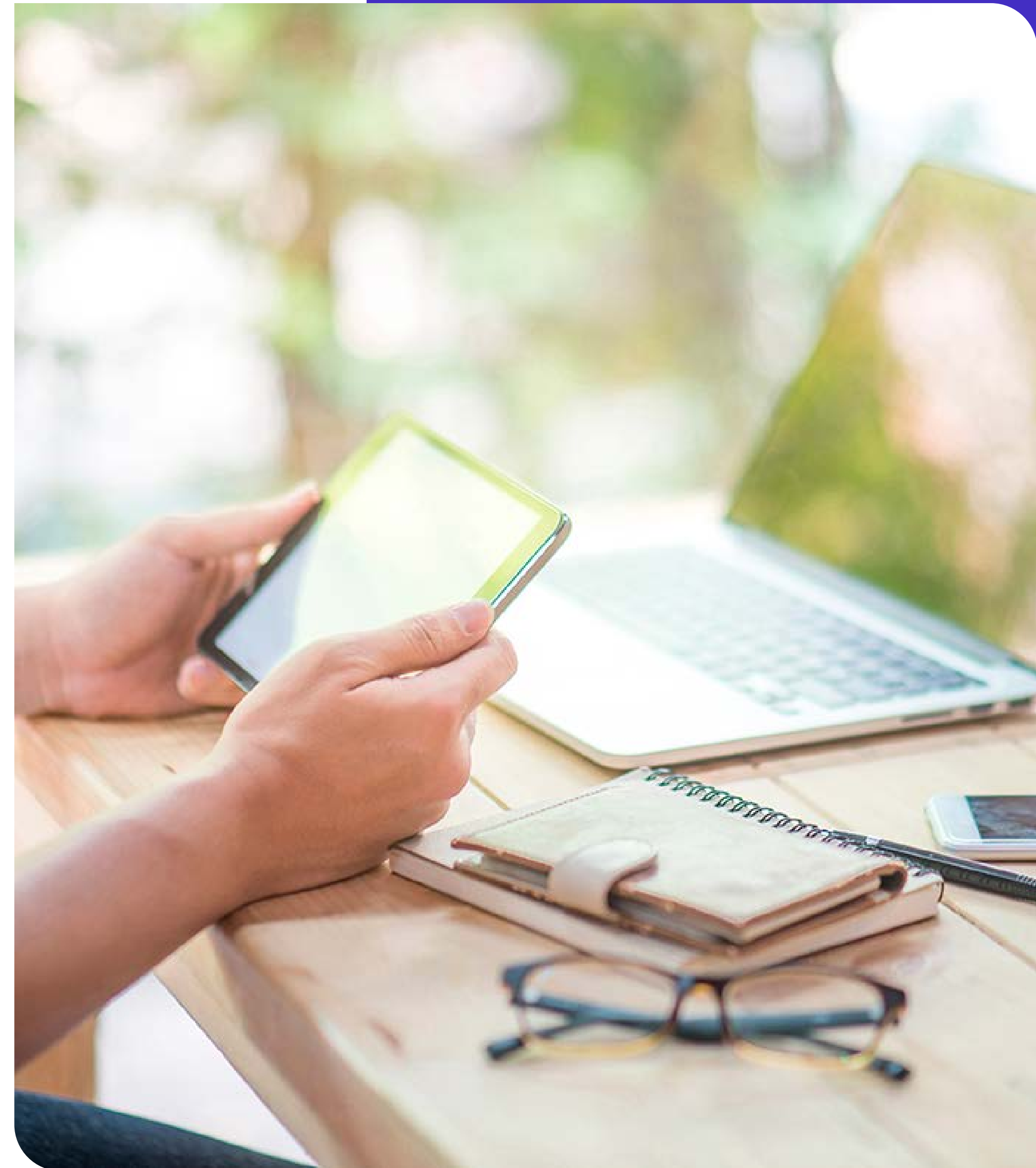
Central business directory

As part of the invoice reception process, a central business directory is 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:

- Centralized public data system only for the creation and termination of companies
- The certified platform selected by the company to manage incoming 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

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 to individuals (B2C) or foreign operators (international transactions), such as:

- Sending of invoice data and related accounting items
- Transmission of these items via the centralized public data system 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

Sanctions: A financial penalty of €500 per non compliant e-reporting transmission will be applied against companies up to a maximum of €15,000 per calendar year.



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 customers with solutions that comply with all e-invoicing requirements in France.



CERTIFIED PLATFORM

Officially registered as a certified platform

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 certified platform.

In June 2023, Esker successfully submitted its application for the registration. As part of this process, Esker actively participates in consultation workshops led by the DGFIP, AIFE, AFNOR 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 — minimizing manual touch points and helping employees work smarter, not harder.

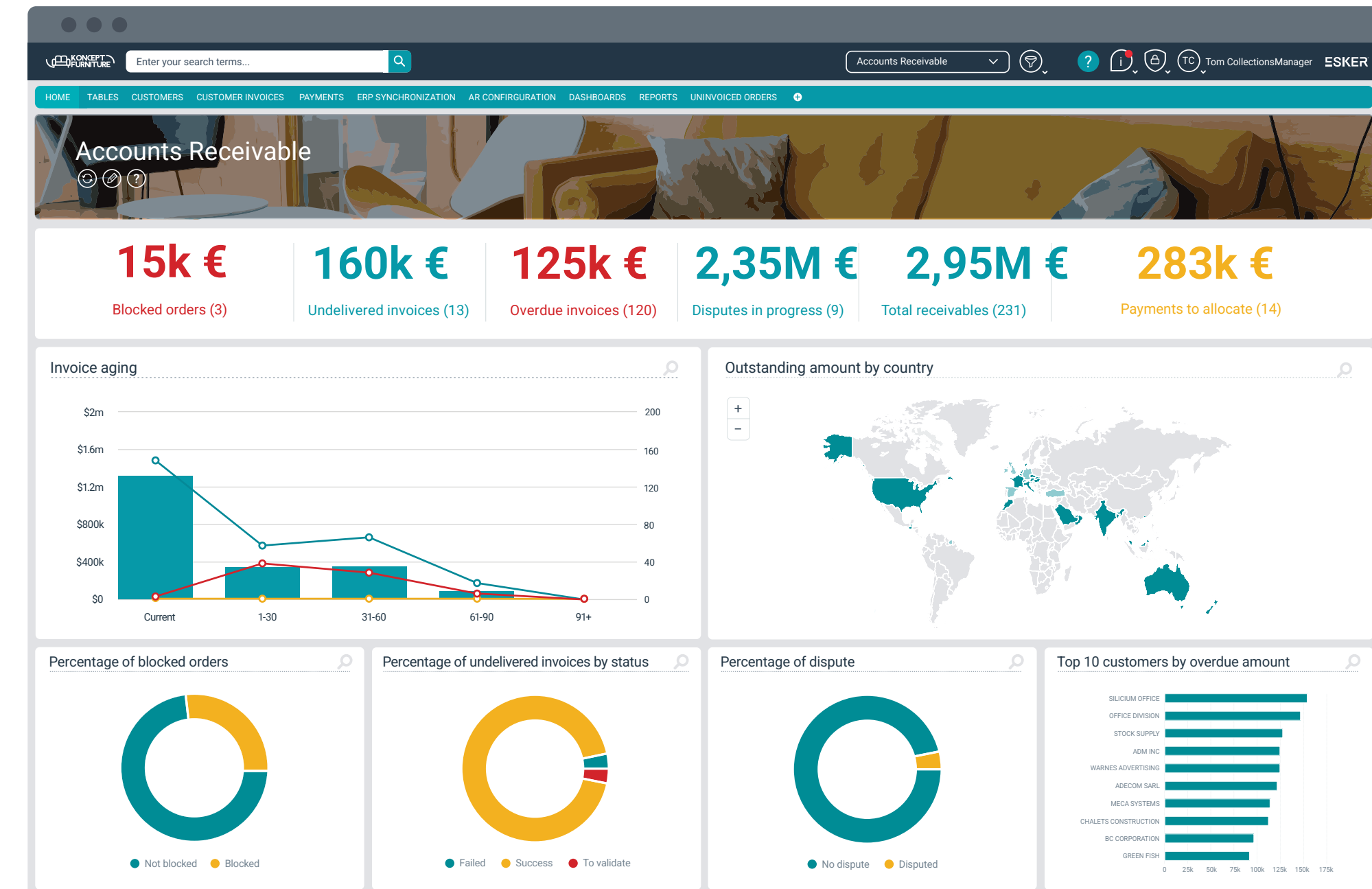
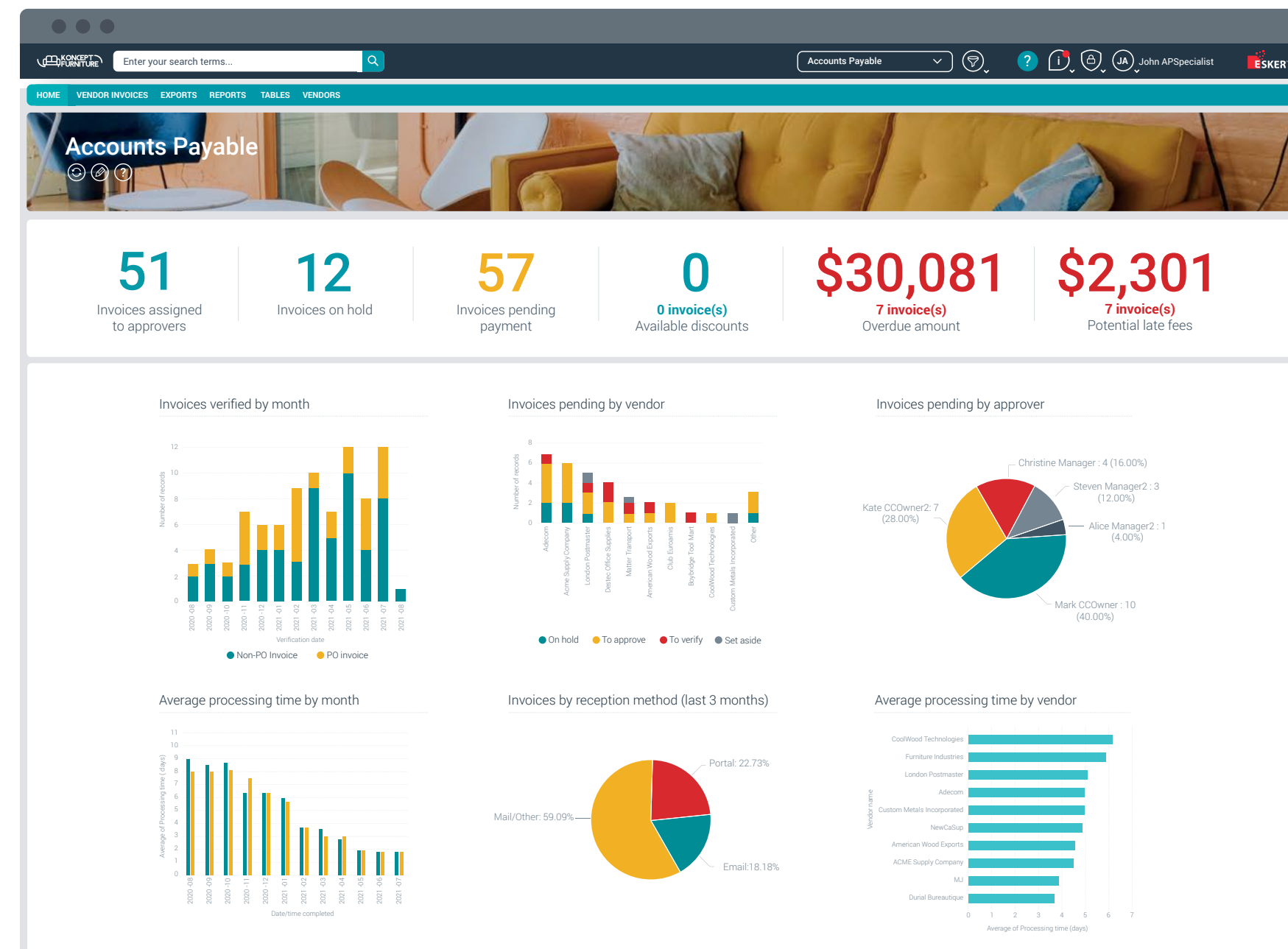
Accounts receivable automation

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 customizable 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



Optimized cashflow

and shorter payment times



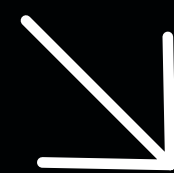
Increased visibility

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

Esker's AI Automation Suite for the Office of the CFO leverages the latest in Agentic AI and automation technologies to optimize working capital and cashflow, enhance strategic decision-making, and improve human-to-human relationships with customers, suppliers and employees. Esker's Source-to-Pay and Order-to-Cash solutions automate any business process while supporting long-term growth strategies.



40+

years of experience with 20+ years focused on cloud solutions



1,200+

employees serving 1.12M+ users and 3,000+ customers worldwide



15

global locations with headquarters in Lyon, France



~€250

million in revenue in 2025



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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