

Electronic invoicing reform

E-reporting of transaction data for businesses established in France*



Which transactions need to be reported?

By sellers/service providers:

- Intra-Community supplies of goods, exports of goods and all other transactions (sales of goods or services) involving clients outside of France
- Transactions involving non taxable persons whether they are established or the place where they have their permanent address or usually reside is in France or abroad.

By clients:

- Intra-Community acquisition of goods, as well as other purchases of goods or services from foreign providers/suppliers when the French buyer is required to pay VAT in french client France under the reverse charge mechanism



The following do not need to be reported:

- Transactions for which e-invoicing is required**
- Transactions that are exempt from VAT and for which invoicing is not mandatory (e.g. teaching and medical services, certain banking and financial transactions)
- Transactions covered by an Official Secrets Act
- Importation of goods
- Transactions not subject to VAT (e.g. when neither party involved is VAT-registered)
- Transactions outside the scope of VAT (e.g. C2C transactions)



What data need to be provided?***



International B2B transactions

Same data as for e-invoicing purposes, save for a SIREN registration number for except the SIREN for foreign companies.



B2C transactions****

- SIREN number for the VAT-registered business
- Relevant reporting period
- Transaction dates
- Indication "option to pay VAT on débits" if applicable
- Total amount excl. VAT, as well as the rate and amount of VAT payable
- Total VAT payable, in euro
- Currency of the transaction
- Transaction category
- Number of daily transactions (in the absence of e-invoicing)
- Electronic invoice number, where applicable

* E-reporting of transaction data becomes mandatory between 1 July 2024 and 1 July 2026, depending on the size of the business concerned. Businesses established outside of France cms.law/fi are required to report only those transactions that are taxable in France and on which they are liable for French VAT, except option for the OSS. If they use the EU's Import One Stop Shop, no further reporting is required.

** See 'French companies: here are your new obligations!' factsheet.

*** Future regulations will define how – and how often – these data need to be reported.