

French e-invoicing and e-reporting reform New timetable of the reform

(article 91 of the finance bill for 2024)



Large enterprise

Company that cannot be classified in the other categories.



Intermediate-sized enterprise (ISE)

Company outside the SME category, employing fewer than 5,000 people and with an annual turnover not exceeding €1,500m or a balance sheet total not exceeding €2,000m



SME and very small enterprise

Micro-enterprise:

Company employing fewer than 10 people and with an annual turnover or balance sheet total not exceeding €2m

SME :

Company employing fewer than 250 people and with an annual turnover not exceeding €50m or a balance sheet total not exceeding €43m

Obligation to receive invoices in electronic format



Obligations to issue invoices in electronic format* and e-reporting



1 September 2026

1 September 2026

1 September 2027

* Except in case of manual entry in the public invoicing portal (PPF) or temporary submission of PDF invoices (to be confirmed by regulatory provisions)