

VAT ALERT

E-invoicing and e-reporting: entry into force of the new rules postponed

The ordinance relating to the generalization of electronic invoicing between VAT taxpayers ("e-invoicing") and the implementation of the dematerialized transmission of certain data to the French authorities ("e-reporting") has been published on September 16th, 2021.

The progressive implementation of the "e-invoicing" and "e-reporting" obligations have been postponed.

Thus, the entry into force of the obligations depends on the company's size:

Obligation	Company size	Implementation date
Reception of dematerialized invoice	All taxpayer established in France	Invoices issued as of July 1 st , 2024
Issuance and transmission of dematerialized invoices And Data transmission to the French authorities (e-reporting)	<ul style="list-style-type: none">• Mid-cap companies• Small and medium-sized companies (SMEs) and microbusinesses• Other companies (large companies)	Invoices issued as of: <ul style="list-style-type: none">• January 1st, 2025• January 1st, 2026• July 1st, 2024

The issuance, transmission and reception of invoices between BtoB established in France will be carried out via the public platform "Chorus Pro" or via a private platform that will forward the invoicing data to the platform "Chorus Pro".

The terms and conditions of application will be determined by decree and will have to specify in particular whether companies not established in France will be subject to the e-reporting obligation.

Do not hesitate to contact us for any questions.

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