



# UPDATE ON THE REFORM OF THE GENERALIZATION OF ELECTRONIC INVOICING IN FRANCE

sni

## Tax Digitalization Online Symposium 2022



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Training / Diagnostic

# PROGRAM

- Latest news
- VAT Gap / CTC / Chorus Pro : B2G in France
- Consultation / Ordonnance / Key concepts
- Y Model – E-invoicing – Standard EN 16931
- Platforms / Life cycle / Directory
- E-Reporting
- The keystone : data quality
- Contact



# LATEST IMPORTANT NEWS

## Council of Ministers report of the 15<sup>th</sup> of September 2021:

- **confirms that the reform will take place,**
- **with an updated timetable**

## NEW IMPLEMENTATION SCHEDULE:

- ✓ **Issuing** electronic invoices
  - 01/07/2024: Large Companies
  - 01/01/2025: Mid Size Companies
  - 01/01/2026: All business
- ✓ **Receiving** electronic invoices:  
From 01/07/2024 for all companies

## Publication of Requirements:

- **V1.1 on 30/12/2021**
- **V2 expected end March / April**

The requirements are not yet translated in English



<https://www.impots.gouv.fr/facturation-electronique-entre-entreprises-et-transmission-de-donnees-de-facturation>



# VAT GAP – CTC CHORUS PRO (B2G)



# VAT GAP IN EU AND FRANCE

The fight against VAT fraud is a central concerns of the European Union (EU). VAT is the main revenue of the Member States and has been the subject of massive fraud for several years. According to the EU, VAT fraud represents:

- ✓ €140 billion at the EU level,
- ✓ €13 billion for France,
- ✓ **This represents 12% of the French government's annual revenue.**

[https://ec.europa.eu/commission/presscorner/detail/en/ip\\_20\\_1579](https://ec.europa.eu/commission/presscorner/detail/en/ip_20_1579)



VAT Gap for 2020-2021 is forecasted to increase

This year's VAT Gap report forecasts a pronounced increase in VAT revenue losses in the EU up to €164 billion in 2020 because of the coronavirus impact on the European and global economy.



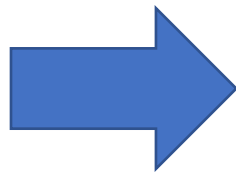
# CLEARANCE / CTCs

Clearance allows the tax administration to monitor transactions in real time and secures the collection of VAT. (CTC: Continuous Transaction Control)

The French tax administration has shown its willingness to move from a **“post-audit”** model to a **“Clearance”** model with a clear objective: to fight against tax fraud and secure more efficiently the collection of VAT

## Post Audit:

The Tax control takes place after the invoice has been issued



## Clearance:

- Tripartite model between seller, buyer and administration.
- Approval by the administration before issuing an invoice by the supplier and transmission to the buyer
- Registration of the invoice by the tax authorities and mention of the approval on the invoice

The invoice is checked in real time by the administration and no longer after submission!



# CLEARANCE / LIMITS / PERSPECTIVE

## Common points in the countries which implemented this “Clearance” reform:

- ✓ The e-invoicing and e-reporting obligations mostly apply to B2B domestic transactions
  - ✓ No EU harmonization (Format, Platform, Connectivity...)
  - ✓ The information to be transmitted are often restricted to the ones allowing VAT control (The information regarding the business processing are not present)
  - ✓ Sending invoices in other formats (PDF, paper, etc.) than the “legal electronic format” is still a common practice.
- 
- ✓ If each country wants its own Clearance model, it is primarily for reasons of administration efficiency rather than simplification for businesses.
  - ✓ The lack of a single exchange format forces international companies to manage multiple channels
  - ✓ Another upcoming issue: international invoices. How can they be processed if each country defines its own format?

# The first step In France: CHORUS PRO (B2G)



Online service for electronic invoicing for contracts concluded with the State and its subcontractors <https://chorus-pro.gouv.fr/> (Effective since 2017)

## E-invoicing is mandatory for B2G for all companies.

### Flexibility:

- ✓ In Format: EDI/XML/PDF,
- ✓ Guided online entry,
- ✓ In Connectivity: API/EDI/Portal

### Dash Board for the user:

- ✓ Search engine for filed and archived invoices,
- ✓ Traceability of the business process
- ✓ Supplier structure directory,
- ✓ French and English User Interface
- ✓ ...

### Effective support and operational guidelines

- ✓ Live chat
- ✓ Virtual Assistant
- ✓ Request to the managing team

An active community:

- ✓ Webinar
- ✓ Tutorial
- ✓ A dedicated website: <https://communaute.chorus-pro.gouv.fr/>

### Progressive Implementation

- ✓ 1 January 2017: for large companies and public bodies;
- ✓ On 1 January 2018: for medium-sized companies;
- ✓ 1 January 2019: for small and medium-sized companies;
- ✓ On 1 January 2020: for microenterprises.





# From B2G to the generalization of e-invoicing



AIFE is a service with national competence and whose governance is inter ministerial.

The screenshot shows the Chorus web interface. At the top, there's a header with the Chorus logo, user information (XXXXXXXXXXXX, Last connection on September 10, 2021 3:51:34 PM), and a Logout button. Below this is a navigation bar with links: LOGGED-IN HOMEPAGE, MANAGER ACTIVITIES, ISSUED INVOICES (selected), MY MESSAGES, SENT REQUESTS, and MY ACCOUNT. A secondary navigation bar contains: Synthesis, Search, Dashboard, Input Invoice, Submit Invoice, Tax list, and Archives. The main content area is titled 'INVOICES TO PROCESS' and includes a 'Structure filter' set to '43185304300096 - INFOCERT'. There's a checkbox for 'Hide rejected invoices for more than 10 days' and an 'Apply' button. Below this is a table with columns: Submission date, Recipients, Number, Current status, Current status date, Tax included amount, Commitment number, and Actions. The table shows two rows of data. At the bottom, there are sections for 'EVENTS FEED' (No events feed found) and 'NEWS' (No news found).

Submission date	Recipients	Number	Current status	Current status date	Tax included amount	Commitment number	Actions
03/05/2021	XXXXX	20210000000000000000	To recycle	11/05/2021	828.00	2020000677	[Icons]
10/05/2021	CXXX		Rejected	11/05/2021	828.00	2020000677	[Icons]

The reform concerning the generalization of e-invoicing is designed **based on the experience of B2G.**



# CONSULTATION – ORDONNANCE

## KEY CONCEPTS

## LARGE CONSULTATION PROCESS

- ✓ Publication in October 2020 of the report « La TVA à l'ère du digital en France »,  
<https://www.vie-publique.fr/sites/default/files/rapport/pdf/277192.pdf>
- ✓ Creation of a dedicated service (**MFE**: Mission Facturation Électronique) under the direction of Mrs. Céline FRACKOWIAK,
- ✓ Very significant contribution of the **FNFE-MPE** and its chairman Mr. Cyrille SAUTEREAU,
- ✓ Dozens of workshops and meetings in extended or restrained committee,
- ✓ Announcement of evolutions in the mandatory information of invoices in March 2021,
- ✓ **Ordonnance published the 15/09/2021,**
- ✓ More consultation workshops to come before the final update of the whole regulation  
(*General Tax Code, Official Tax Bulletins, Tax procedure book,...*)



**The final updates should be  
achieved Mid 2022**



## ORDONNANCE / PRINCIPLES ADOPTED

The ordonnance has  
been published on  
15/09/2021



### The ordonnance confirms the principles of the system:

- ✓ choice of the "Y" design,
- ✓ combining:
  - an e-invoicing obligation for B2B domestic transactions,
  - an e-reporting obligation for:
    - payment data,
    - non-domestic B2B transactions,
    - B2C transactions,
- ✓ setting up a registration system for “partner” dematerialisation platforms to ensure secure exchanges, and providing a public platform offering a minimum set of services for the exchange of invoices and a hub for e-invoicing and e-reporting data to the administration.

<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000044044176>

# NEW MANDATORY INFORMATION ON INVOICES

MINISTÈRE DE L'ÉCONOMIE, DES FINANCES ET DE LA RELANCE

Données à transmettre à l'administration en cas de e-invoicing 2/2

FINANCES PUBLIQUES

Mentions obligatoires des factures au sens du Code général des Impôts et du Code du commerce			
Informations sur le fournisseur	Informations sur le client	Informations sur la facture/ le montant	Informations relatives au bien/service
<ul style="list-style-type: none"> <li>- SIREN du fournisseur ;</li> <li>- Numéro de TVA intracommunautaire (sauf si facture ≤ 150 €) ;</li> <li>- Raison sociale / Nom Prénom ;</li> <li>- Siège social (adresse complète, y compris pays) ;</li> <li>- Numéro RCS et ville pour un commerçant / Numéro registre des métiers et ville pour un artisan ;</li> <li>- Forme juridique et capital social pour les sociétés ;</li> <li>- Numéro d'identification du représentant fiscal, nom et adresse ;</li> <li>- Membre d'un centre de gestion ou association agréée ;</li> <li>- Caractéristiques de l'assurance pour les artisans ;</li> <li>- Option pour les débits (nouvelle mention à venir) (ajout au CGI)</li> </ul>	<ul style="list-style-type: none"> <li>- SIREN Client (ajout au CGI)</li> <li>- Numéro de TVA intracommunautaire du client (sauf si facture ≤ 150 €) ;</li> <li>- Raison sociale / Nom Prénom ;</li> <li>- Siège social (adresse complète, y compris pays) ;</li> <li>- Adresse de facturation si différente (adresse complète, y compris pays) ;</li> <li>- Adresse complète de livraison ou de réalisation du service (ajout au CGI)</li> <li>- Mention d'autofacturation.</li> </ul>	<ul style="list-style-type: none"> <li>- Nature de l'opération (vente/PS/mixte) (nouveau) ;</li> <li>- Numéro de facture / facture rectifiée ;</li> <li>- Date de l'émission / date émission facture rectifiée ;</li> <li>- Code/désignation devise de la facture ;</li> <li>- Base d'application du taux de TVA (à différencier si taux multiples) ;</li> <li>- Montant total de TVA ;</li> <li>- Montant de TVA (à différencier si taux multiples) ;</li> <li>- Taux de TVA applicable (à différencier si multiples) ;</li> <li>- Numéro du bon de commande, si existant ;</li> <li>- Date de paiement / échéance ;</li> <li>- Taux des pénalités pour retard ;</li> <li>- Montant de l'indemnité forfaitaire pour retard ;</li> <li>- Motif exonération de TVA (y compris franchise en base) ;</li> <li>- Régimes particuliers (TVA sur la marge, agences de voyages...) ;</li> <li>- Mention d'autoliquidation (dont sous-traitant BTP) ;</li> </ul>	<ul style="list-style-type: none"> <li>- Dénomination précise des biens livrés ou des services rendus (Nature/marque/ référence des produits - matériaux fournis/ main d'œuvre de la prestation) ;</li> <li>- Détail quantité ;</li> <li>- Prix hors taxe de chaque produit ;</li> <li>- Somme totale à payer HT dont majoration de prix (transport, emballage...) ;</li> <li>- Minoration de prix (rabais, ristourne, remise, escompte...) ;</li> <li>- Date de la livraison ou de la fin d'exécution de la prestation ;</li> <li>- Eco participation DEEE ;</li> <li>- Date de l'acompte versé, si différent de la date d'émission.</li> </ul>

Support présenté lors de la réunion de la MFE du 26/03/2021

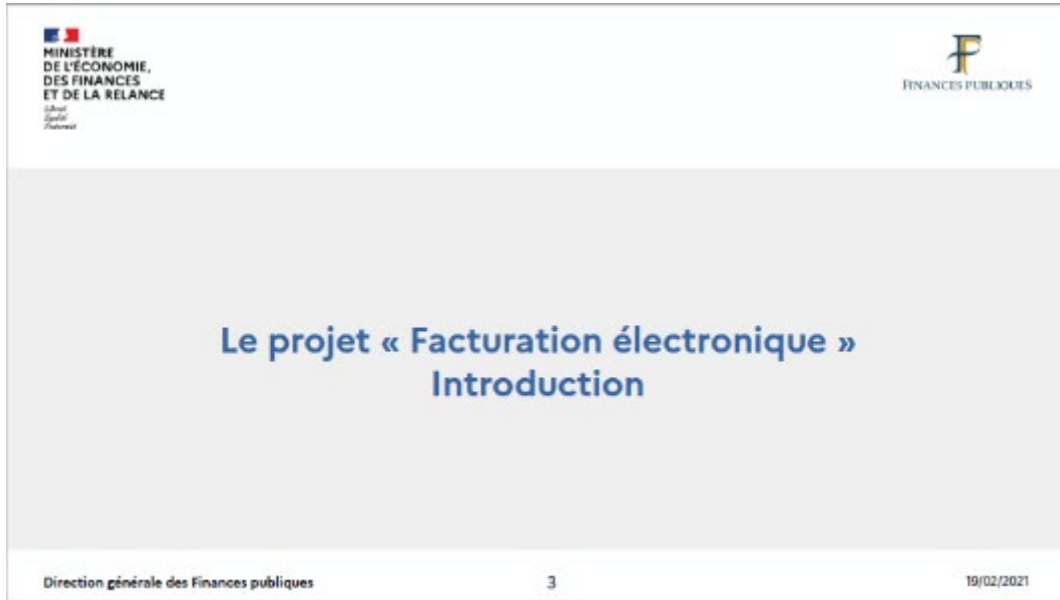
- Tax representative
- VAT options (for debits/on payment)
- SIREN domestic client B2B
- Complete address for delivery or service provision
- Type of sale per Invoice (Goods/Services/Mixed)
- Specific VAT regime
- Down Payment Information



## Impact on the complete Information Systems

- Invoicing Software and ERP
- Integration Partners
- Dematerialization services
- Data Upgrade
- Impact Studies
- Evolutions of accounting and management control services
- ....

# CONTOURS AND ISSUES OF THE ELECTRONIC INVOICING OBLIGATION AND THE OBLIGATION TO TRANSMIT INVOICING DATA



## Implementation Schedule to date:

### ✓ Issuing electronic invoices

- 01/07/2024: Large Enterprise Companies (LEC)
- 01/01/2025: Mid Size Companies (MSC)
- 01/01/2026: Small (SME) and very small enterprises (VSE)

### ✓ Receiving electronic invoices

**From 01/07/2024 for all companies**

## Main objectives:

- ✓ Strengthen the prevention of and fight against VAT fraud,
- ✓ Reduce invoice processing costs to improve competitiveness,
- ✓ Improve knowledge of the economic situation by providing information on business activity as it happens,
- ✓ Reduce reporting costs and facilitate reporting with pre-filling.

## Legislative Calendar:

- ✓ Article 153 of the Finance Act 2020
- ✓ Article 195 of the Finance Act 2021
- ✓ Ordinance published on 16/09/2021
- ✓ Application decrees and updates of the legislation expected in the first half of 2022

## KEY FIGURES

### 4 million companies in France:

- 300 LEC
- 8,000 MSC
- 150,000 SME
- 3,850,000 VSE

### Volume per year:

- 100 Million B2G invoices
- 2 Billion B2B invoices
- 20 Billion B2C transactions



# CONCEPTS AND KEY WORDS

## INTRODUCTORY CONCEPTS

**E-invoicing:** [Sales data in B2B Domestic](#).

E-invoicing includes all invoice data that is transmitted to both the customer and the tax authorities.

**E-Reporting:** [B2C and non-domestic B2B sales data](#)

These are data transmissions to the tax authorities without parallel transmission to the client.

**RAT and CERAT:** [Reliable audit trail \(PAF\) and its control \(CEPAF\)](#).

An approach consisting of the implementation of a continuous and integrated process, with the description, in a clear and exhaustive way, of the path of the operations (information flows, financial flows), of their documentation (accounting documents and supporting documents) and of their control (Cf. [BOI-TVA-DECLA-30-20-30-20](#))

*(cf. [Presentation by Lucien for Exchange Summit on 04/11/2020](#))*

## Other key words

**Readable:** Format readable by all on screen or paper.

**Format:** The format word is to be considered under several axes:

- **Semantic:** Data list and formalization
- **Syntactic or technical:** structured or mixed data format (CII-UBL-FACTUR-X...)
- **Transmission channels:** Channels through which billing data is transmitted (EDI/API/Portal)

**Y-design:** Data transmission based on “certified” private enterprise platforms acting as intermediaries and facilitators between the various actors (customers, partners, etc.) and the administration.

## ZOOM ON FORMATS



**PDF:** an unstructured file format used to present computer documents

(PDF = image of a document; native PDF: PDF generated from an office document) ;

**unstructured format:** a format that allows only manual processing for the extraction and exploitation of useful data, sometimes requiring the intervention of the human eye;

**structured format:** a format that codifies data in a syntax that allows them to be organized in databases, extracted and used by computer software;

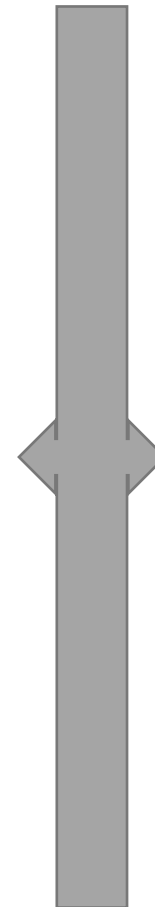
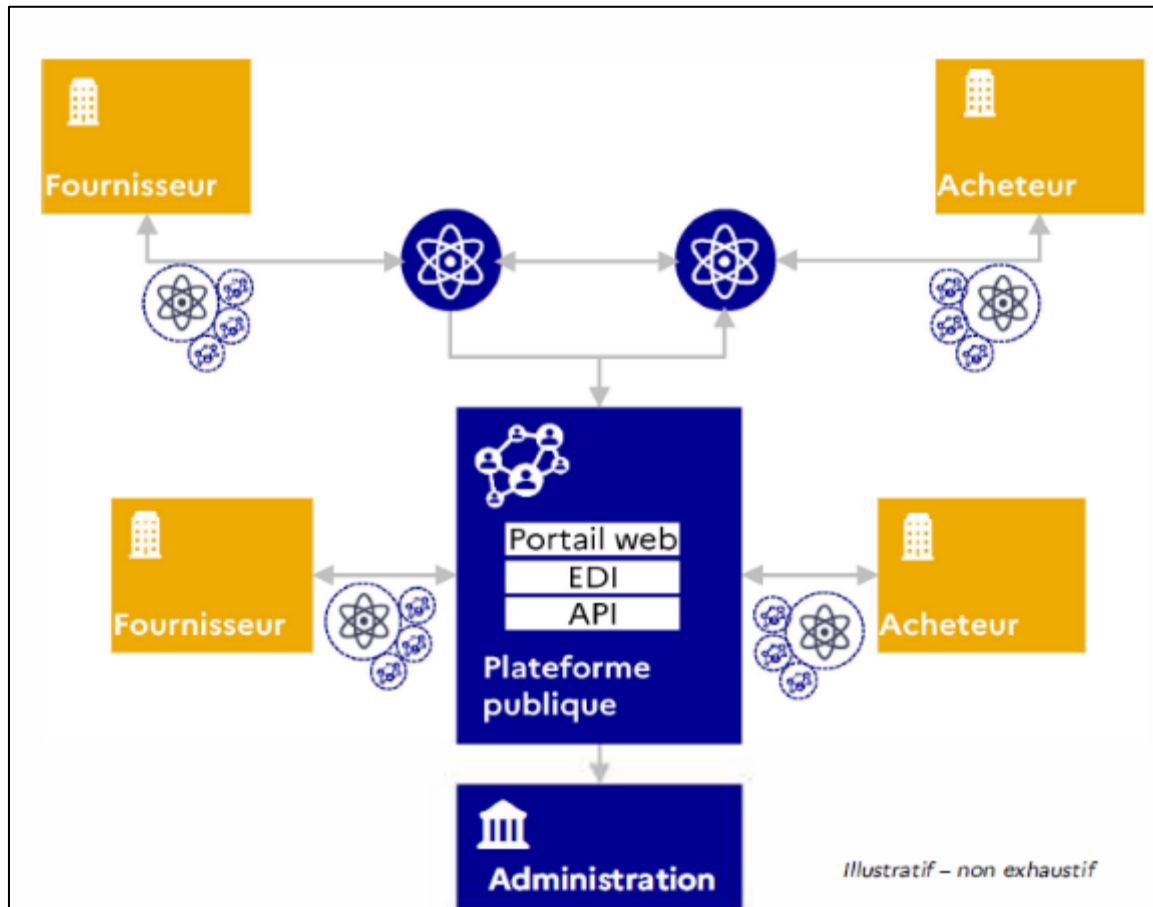
**mixed or hybrid format:** a format composed of structured data and a screen-readable PDF.



# Y MODEL – E-INVOICING EN 16931 (semantic data model)



# The Y Design - OVERVIEW



**Suppliers (Fournisseurs) and Buyers (Acheteurs)** with an internal or external dematerialisation solution



**“Certified/registered” Private Platforms** will be able to transmit the invoices to the suppliers and buyers with transfer to the public Platform



**Unregistered Private Platforms and dematerialisation operators** providing the structured data to the registered private Platform and/or public Platform



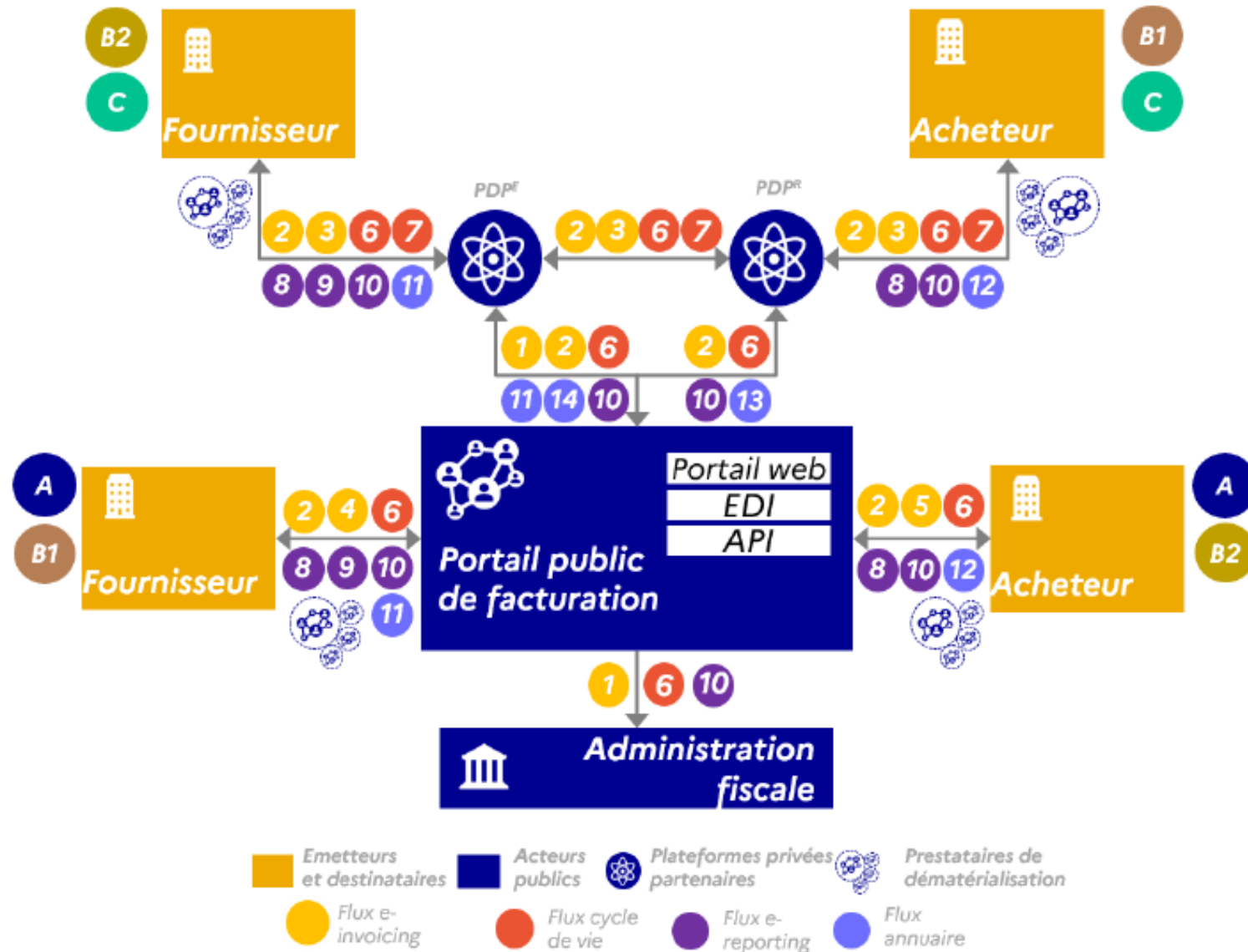
**Public operator** offering free exchange services and concentrating e-invoicing and e-reporting data for the administration



**The Y design answers to the different situations regarding the supplier / buyer needs:**

- ✓ Both are using the Public Platform
- ✓ One is using the Private Platform/The other, the Public Platform
- ✓ Both are using Private Platforms

# FLOW CARTOGRAPHY



E-Invoicing	1	Invoice extraction for DGFiP
	2	Invoice in the standard format
	3	Invoice in another format
	4	Issued Invoice B2G
	5	Received Invoice B2G (public purchaser)
Life cycle	6	Life cycle (E-invoicing/E-reporting)
	7	Life cycle (Non Standard)
E-reporting	8	B2B International Invoice standard format
	9	B2C Invoice standard format
	10	E-Reporting Other flows
	10.1	B2B International or B2C Invoice Non standard
	10.2	Invoice payment data (B2B domestic /international and B2C)
	10.3	Sales turnover of receipts
	10.4	Payments of receipts (for services)
	11	Directory consultation (issuer)
	14	Directory consultation (PDP)
	12	Directory update request (recipient)
Directory	15	Directory Update ( Recipient's PDP)

# Semantic and syntax based on Standard EN 16931

EN 16931 is prepared by the Technical Committee TC434 at CEN (European Committee for Standardization) by the European Commission.

## Key Objective:

To make it possible for vendors to send invoices to many customers by using a single e-Invoicing format and thus not having to adjust their sending and/or receiving to connect with individual trading parties.

**When Specific Processes or Legal requirements need to restrict or to extend, the Standard can be created:**

- CIUS (Core Invoice Usage specification)
- Extension

<https://ec.europa.eu/cefdigital/wiki/display/CEFDIGITAL/CIUS+and+Extension+-+What+is+allowed>

**The exchange standard for French Reform has been defined during different workshops. (but needs to be finalized)  
It will lead to Creation of CIUS or Extensions to EN 16931 CORE Model**

**The standard adds mandatory data to the required data of the French Tax Code (CGI) and Commercial Law**



**The impact on the invoicing software and on the whole information process must be carefully analyzed.**

# French Standard for B2B (Based on EN 16931)

RUBRIQUE BT	CARDINALITE BT	Champ	TRAJECTOIRE (Démarrage) O/N	OBLIGATOIRE	FORMAT	TAILLE MAX	Définition métier de EN16931	Note d'usage EN16931
BT-1	1.1	Numéro de facture	DEMARRAGE	0	ALPHA	20	Identification unique de la Facture.	Numéro séquentiel requis à l'Article 226(2) de la Directive 2006/112/CE [2], pour identifier la Facture de façon unique. Il peut être basé sur une ou plusieurs séries, qui peuvent comporter des caractères alphanumériques.
BT-2	1.1	Date d'émission de la facture initiale / facture rectificative	DEMARRAGE	0	AAAA-MM-JJ	10	Date à laquelle la Facture a été émise.	
BT-3	1.1	Code de type de facture	DEMARRAGE	0	CODE	3	Code spécifiant le type fonctionnel de la Facture.	Les factures commerciales et les notes de crédit sont définies selon les entrées issues de la liste UNTDID 1001 [6]. Les autres entrées de la liste UNTDID 1001 [6] concernant des factures ou des notes de crédit spécifiques peuvent être utilisées, le cas échéant.

## Focus on:

- **Cardinality**
- **References to Code Lists**
- **Data Type and Length**
- **Implementation trajectory : Start/Target / Not Fixed**
- **Controls and rules**
- **Type of flows:**
  - **Flow 1: what is required by Tax administration**
  - **Flow 2: the complete content of the invoice**



## Business cases that required in depth consultation (and still need it):

- ✓ Invoice already paid by a third party other than the BUYER
- ✓ Invoice to be paid by one or more third parties
- ✓ INVOICEE different from BUYER
- ✓ Invoicing Mandate
- ✓ Self-billed Invoice
- ✓ Marketplace....

# The Y Design – ADVANTAGES / DRAWBACKS



In the Y design, invoices transit through private platforms, which are then responsible for extracting and transmitting the data to the public platform, who sends them to the Tax Authorities.

- + **Freedom in the choice** of invoicing provider, thus avoiding the constraints of a public platform.
- + **Continuation for certain sectors** (automotive, mass retailing) can continue to use electronic invoicing.
- + **Autonomy in the event of the failure** of one of the platforms, since only part of the invoicing flow would be affected, with the possibility of offloading to functional platforms.
- + **Flexibility according to the type of company**, particularly for SMEs with a modest volume of invoices and no invoicing software (direct transmission to the public platform).
- + **Complementary services** (Optimized interoperability and interaction with the companies)

- Services offered by the public platform **should not compete** with those offered by certified private platforms.
- **Security and sustainability** of the platforms in charge of invoice transmission.
- **Specifications to be respected** by the platforms and cost of compliance.
- **Standardised formats imposed** between platforms



# PLATFORMS – LIFE CYCLE DIRECTORY



# PRIVATE REGISTERED PLATFORMS: AUDIT/KEY ROLE



## CURRENT AND FUTURE CONSULTATIONS

### Allowed Syntactic Formats

**UBL** (Universal Business Language)  
**CII** (Center for Informatisation of Industry)  
**FACTOR-X** (Readable PDF + XML data) } Structured  
→ Mixed

### All registered platforms must be able:

- to send invoices to another platform **IN AT LEAST ONE of the 3 formats**
- to receive invoices **IN ALL the 3 formats**.

Cross platform exchange can be in other formats

### All registered platforms will be allowed to update the directory

### INTEROPERABILITY REQUIREMENTS:

- Between the platform and the public portal
- Between the registered platforms:
  - At minimum with another platform with conclusive tests,
  - Use of a CEF e-delivery network such as PEPPOL, EESPA or a new one to be created.

# PRIVATE REGISTERED PLATFORMS: AUDIT/KEY ROLE

- registration will be valid for 3 years
- compliance audit should be carried out
- voluntary certification can be promoted.

## Key objectives:

- ✓ Security of platform's information systems
- ✓ Integrity of the content of invoices during their issue, transmission and receipt
- ✓ Inalterability of the data when extracted and transmitted to the public platform



## Regarding the information systems of the platforms

- ✓ Security / Vulnerability / Hacking  
*based on ISO 27001 – ISO 2702 - SecNumCloud...*
- ✓ Identification / authentication  
*RGS/ANSSI (time stamp/ electronic signature / cryptology..)*
- ✓ Personal Data Protection  
*GPDR*

## Regarding functional requirements:

- Reliability of Directory update
- Security of invoice transmission
- Interoperability guaranteed
- Compliance with data extraction and transmission
- ....

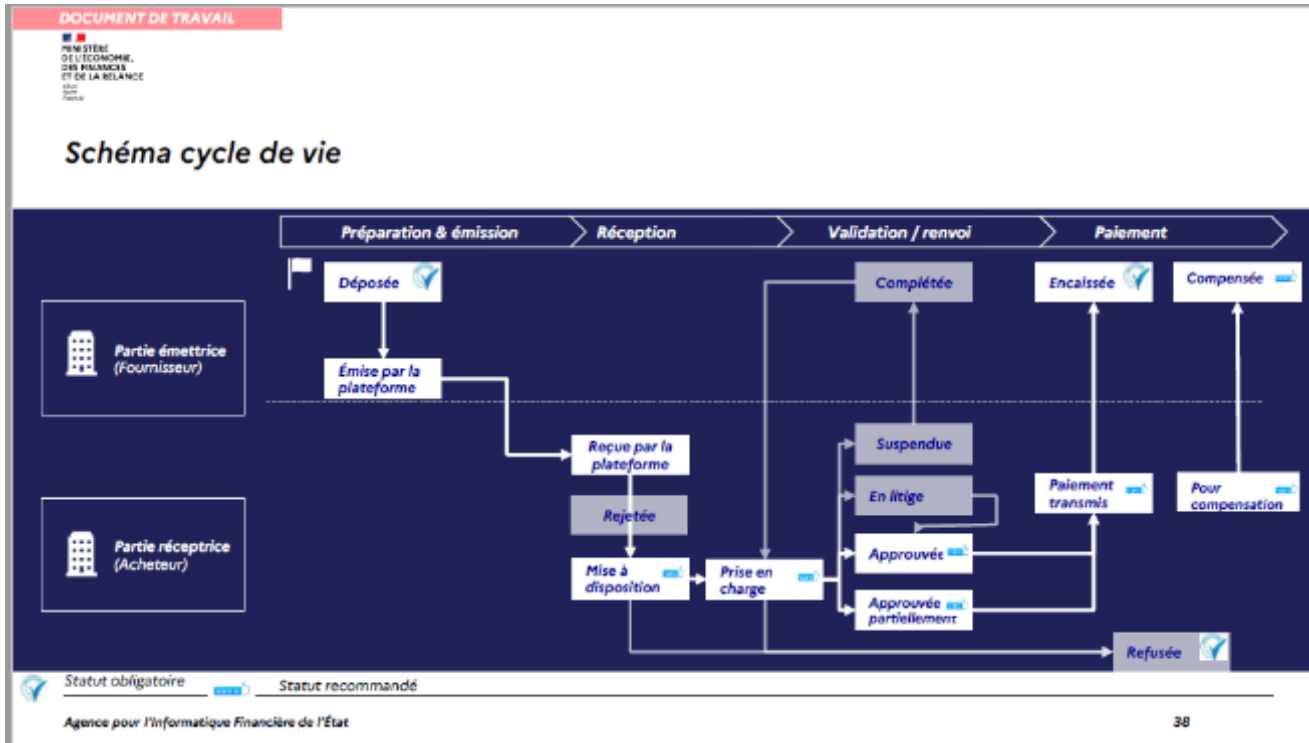
**The modalities of the audit will have to be specified (auditors, reference systems, ...)**  
**Management of suspensions/withdrawals...**







# INVOICES LIFE CYCLE



## 4 Main Issues:

- ✓ **Share vision of processing for all parties**  
(Sender/Receiver/Administration)
- ✓ **Define exchanging statues** (List/formats) **to ensure interoperability between actors**  
(Companies, Public and Private Platforms)
- ✓ **Detail for rejections, refusals and “cancellations” of invoices**
- ✓ **Facilitate the pre-filling of VAT declaration**

## ✓ 3 Minimum Mandatory status:

**Submitted/Paid/Refused**

## → 3 Recommended Status

**Availability/Support Transfer/Payment transfer**

## + Optimised Status to ease Interoperability:

- Platform emission
- Platform reception
- Technical refusal
- Buyer's Approval
- Suspended Invoice
- Completion post suspension



**Finalization regarding exhaustiveness and detail of each status is still to come**

# DIRECTORY (IDENTIFICATION/SEMANTIC/UPDATE/ROUTING)

The Directory is a structuring element for securing the exchanges. The directory provides:

- ✓ accessibility through public and private platforms
- ✓ Ensuring the correct addressing of invoices, statuses and data between senders and receivers
- ✓ Ensuring the reliability of the routing data available to the various actors
- ✓ Containing Strictly necessary data



## BUYERS ID

**SIREN:** unique ID of a company in France

**SIRET:** Unique ID of a Taxable Establishment

**“SERVICE” CODE:** Can be used for Global Localisation (GLN), issuing organisation (ODETTE) or internal purposes of the buyer.

## Companies Network Addressing

At minimum: **Per SIREN**

Extension per:

- SIREN/SIRET
- SIREN/Service Code
- SIREN/SIRET/Service Code

For simplification purposes:

- ✓ Adaptation of the invoice format to the new directory
- ✓ Possibility to add the address line code in the structured file (BT-49)



**ID of invoices receivers**  
**With different levels in line with organizational needs**



**ID of reception platform (Public or Private)**  
**With control of Validity Period**



# DIRECTORY (IDENTIFICATION/SEMANTIC/UPDATE/ROUTING)

**The Directory will be available for integration in the IT management tools and for dematerialization operators**

- ✓ Per API: in Real Time access
- ✓ Per EDI: actualization every 24 hours
- ✓ Portal: Real Time consultation

## INITIALISATION

Made by AIFE (on INSEE references and DGFIP feedback regarding the company's status as a taxable person)

## UPDATE and ENRICHMENT

Update regarding creations/cessation by INSEE

Update on Public and Private Platforms to adjust and specify the level of addresses

**Important level of knowledge is required regarding the correct activation of the address**  
(Cessation/establishment closed, Non invoiceable...)



**Only the Public and Private Platforms will be allowed to update the directory. The companies are responsible for the actualization of their data.**

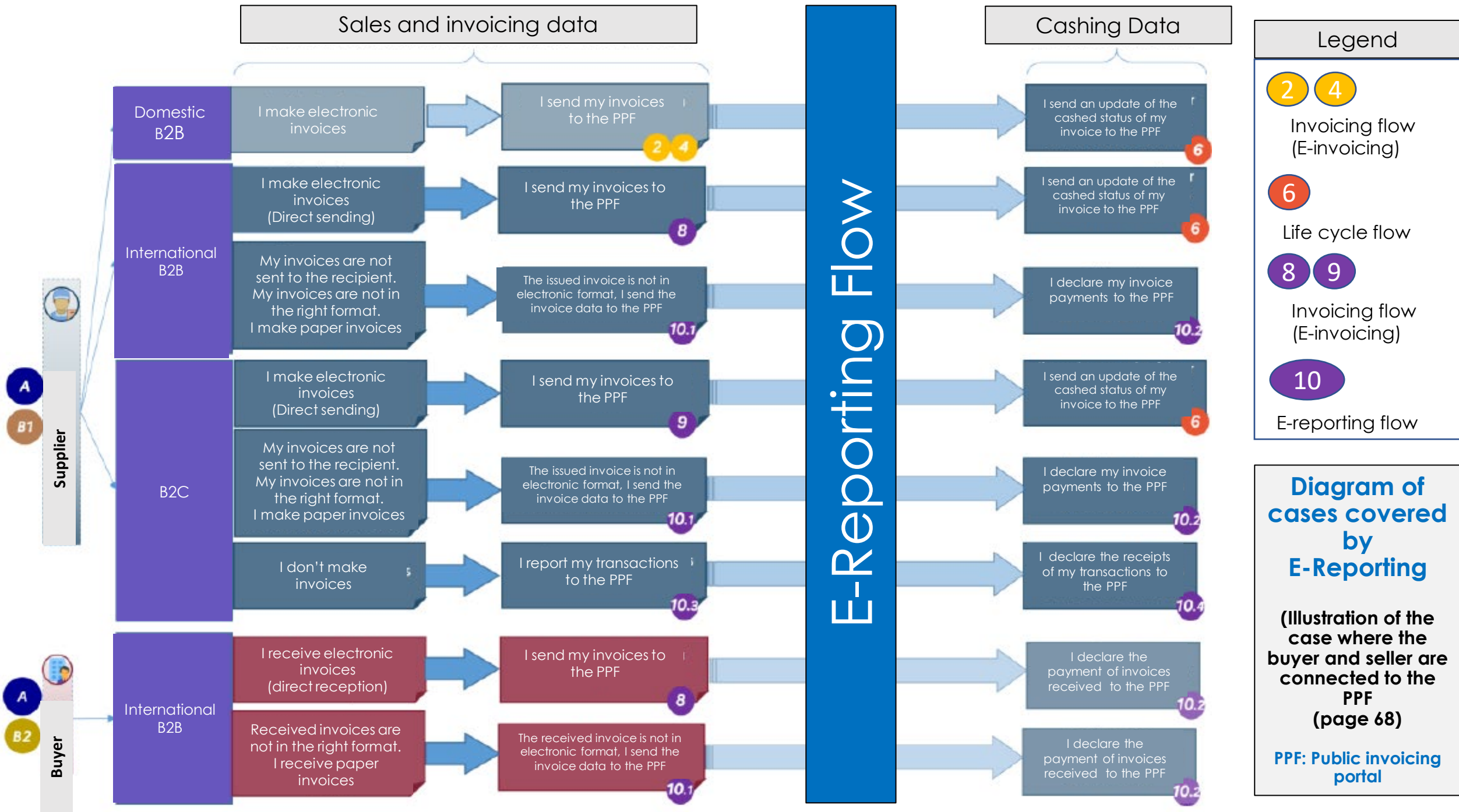
## STILL UNDER DISCUSSION



- ✓ Readability of the entire directory for a company
- ✓ Partitioned consultation
- ✓ Change process:
  - Use of a new Private Platform
  - Change of Private Platform
  - Conflict between Private Platforms
- ✓ Platform's interoperability:
  - Direct Interconnection in between the sending and Receiving Platform
  - Use of a CEF-e delivery network



# E-REPORTING



# E-REPORTING (FOCUS ON B2C)

## E-reporting concerns:

- ✓ **B2C transactions** ★
- ✓ Invoices for International B2B
- ✓ Payment's data

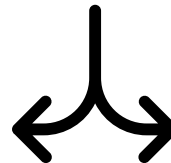
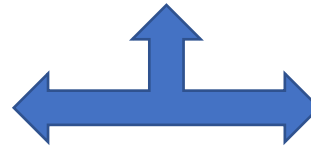
## HETEROGENEITY AND DIVERSITY OF B2C MANAGEMENT

### Use of a software (with certification obligation) Heterogeneity of supporting documents:

- ONLY Receipts
- Receipts AND Invoices issued by enrichment of the receipt
- Receipts AND/OR Invoices
- ONLY Invoices

### Various Use Cases:

- Retail
- Hotels/restaurants/cafés
- Supermarket
- Automats
- Show ticketing
- Services to individuals
- Online goods and Services
- Distance Sales...



### Use of software exempted from certification:

- E-commerce
- ERP (with immediate accounting transfer)

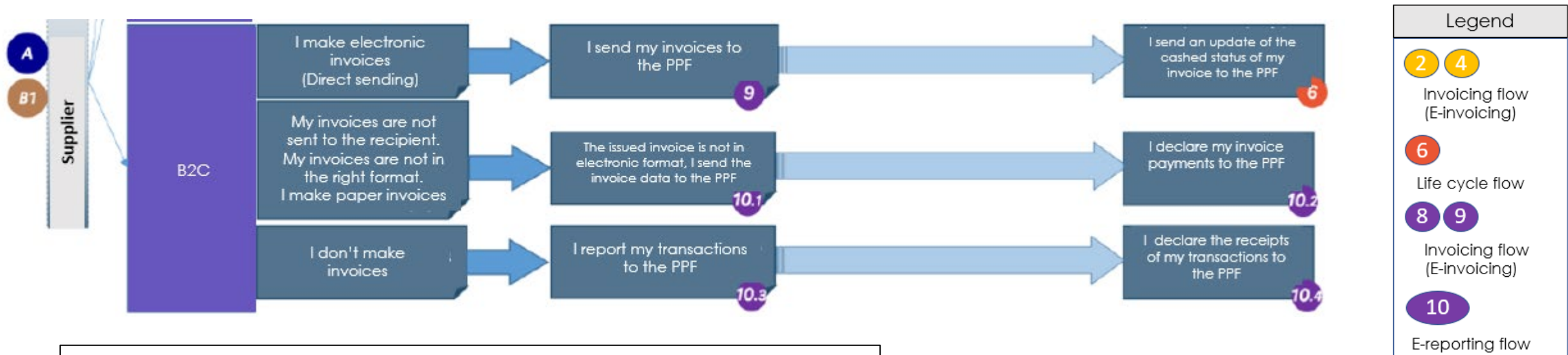
### Without any software:

- Manual notebook
- Standard Office Tool
- Mechanical Cash register

- ✓ Majority of the 4 million businesses in France
- ✓ Risk of digital divide
- ✓ Unfamiliar with IT and legislation
- ✓ Fragile companies
- ✓ Risk of rejection of the reform



# E-REPORTING (FLOW OF B2C - TRANSACTIONS)

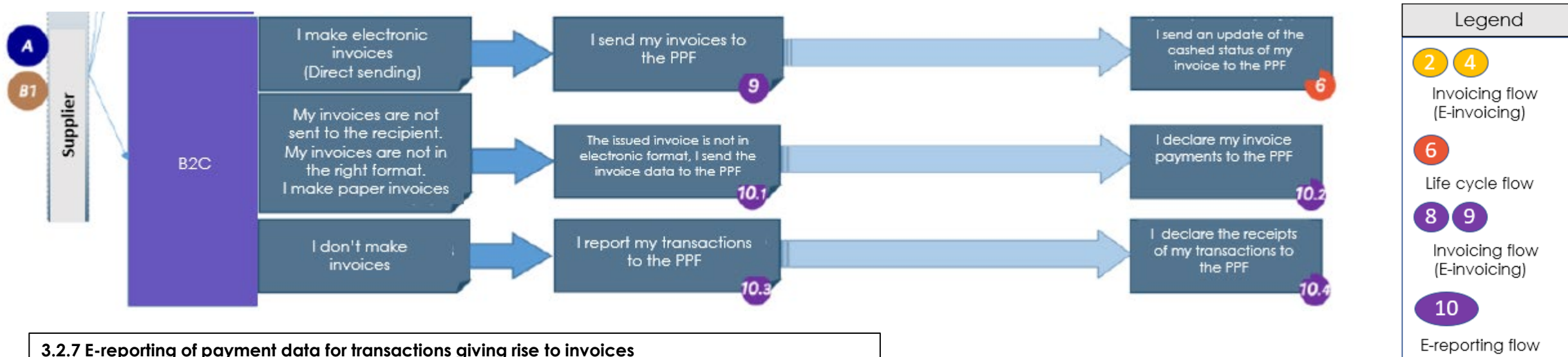


**For taxable persons connected to the PPF, several possibilities are offered for transmitting international B2B and B2C transaction data:**

- If an invoice has been drawn up in electronic form (in one of the base formats), it can be transmitted in structured format (flow 8 for international B2B invoices or flow 9 for B2C invoices).
- If an invoice has been drawn up but it is not in one of the formats of the base (in the context of international B2B or B2C distance selling in particular), the data of this invoice must be transmitted in the e-reporting flow dedicated, in the "transaction/invoice declaration" block (flow 10.1).
- In the absence of an invoice established for the transaction, the data must be transmitted in an e-reporting flow in the "declaration transactions/transactions" block (flow 10.3).

- Sending a file by invoice similar to B2B without the buyer's Company registration number (Flow 9)
- Sending invoice data (flow 10.1) with a reduced list of information (Page 65)
- Sending summary data (ECR Z type) – (Page 66)

# E-REPORTING (FLOW OF B2C-PAYMENTS)



## 3.2.7 E-reporting of payment data for transactions giving rise to invoices

### Life cycle flow:

If the invoices have been transmitted to the administration (flow 2, 3, 8 or 9), this payment data will be transmitted in a lifecycle flow (flow 6, see "Lifecycle flow" above) with the "Collected" status (212) by entering the amount associated with the invoice.

### Flow e-reporting :

If the invoices were drawn up but could not be transmitted to the administration in electronic form in one of the formats of the base (i.e. the corresponding data was transmitted in an e-reporting flow 10.1), these payment data will be transmitted in an e-reporting flow (flow 10.2). 10.1),

→ B2B-like life cycle tracking

→ Sending of invoice payment data (flow 10.2) with a reduced list of information (Page 67)

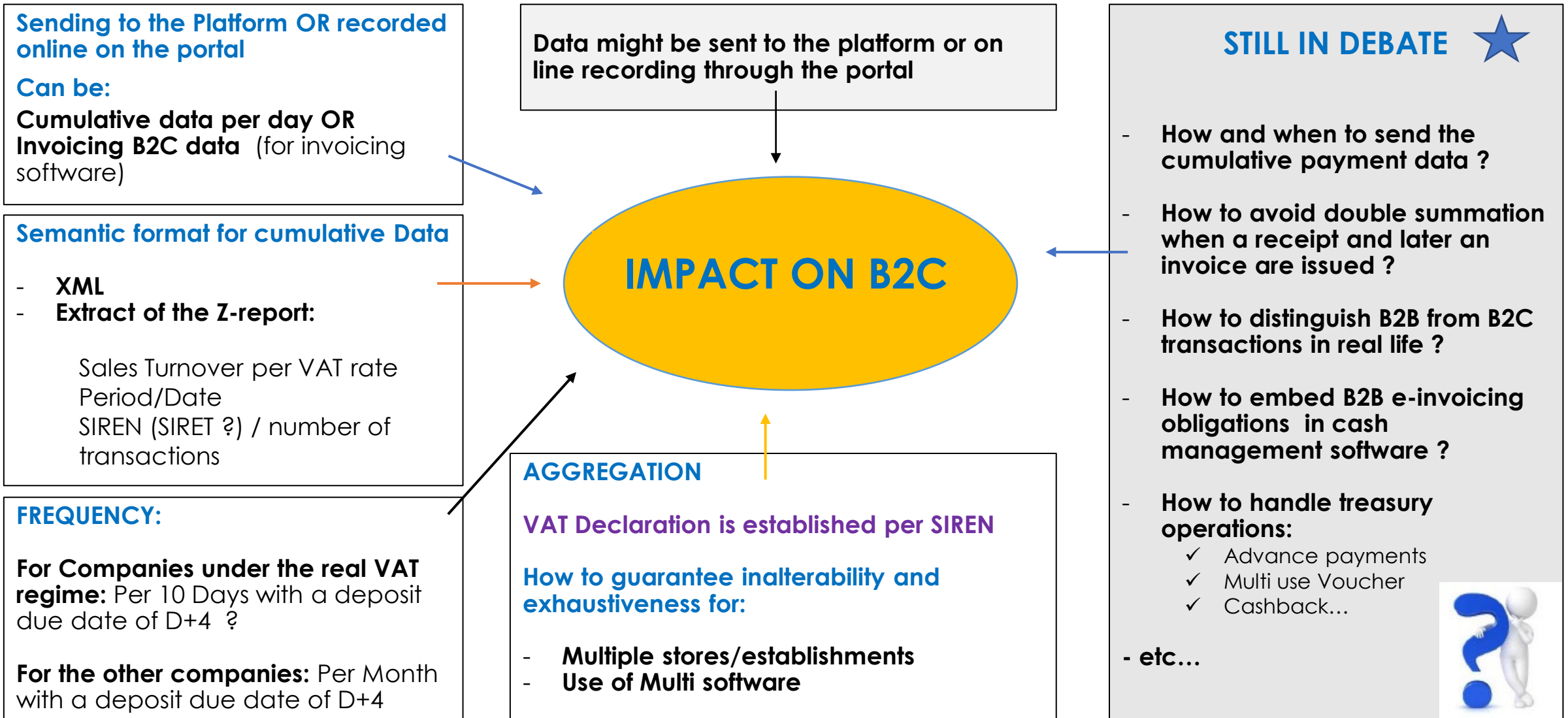
→ Sending of Payment Summary Data – (Page 67)

## 3.2.8 E-reporting of payment data for transactions that have not given rise to an invoice

This flow makes it possible to transmit to the administration the payment data for B2C transactions for operations considered as services mentioned in articles 289 bis and 290 of the general tax code, for which the company has not opted for VAT. on debits and excluding transactions giving rise to reverse charge of VAT.



# B2C: DATA/FREQUENCY/SEMANTIC





# THE KEYSTONE DATA QUALITY

# SOFTWARE CERTIFICATION: From Recording to Clearance

The key to the success of the reform relies largely on the quality and security of the data produced by companies' software

## NF 203 (B2B): To date voluntary

### Ability of the software:

- to produce the expected data for e-invoicing,
- To comply with the general tax code and other regulations

Who is certified: Main ERP (SAP, ORACLE, MICROSOFT, INFOR, ...) and many other editors

The certification rules are designed by editors for editors with a consultation of the whole eco-system (Users/Editors/Experts...).

### Key OBJECTIVES:

- To master compliancy through time
- To lower the IT development costs
- To ensure good service to businesses

## NF 525 (B2C): Regulatory certification

**Guarantee of Inalterability  
/Securing/Conservation (Retention)/Archives of  
the data**

**Updated in line with regulatory developments**

Who is certified: Over 300 software for retail, bars, hotels, restaurants, parking, services,...

Key figure: Over 500 certified software used by more than 50% of French taxable companies.



For More Information

<https://www.infocert.org/accueil-en/>





CONTACT

## NEXT STEPS

### Consultation process to be continued

The consultation work showed that it was necessary for the entire ecosystem and all the players to prepare serenely.

### Implementation in the best conditions

The additional time will allow the public invoicing portal, partner platforms, editors, dematerialization operators and, of course, companies to implement the reform under the best possible conditions.

### A major issue

This major reform marks the acceleration of the digital transition of companies.

**MUCH REMAINS TO BE DONE FOR ITS SUCCESS.**



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