

E-invoicing with Coffra group

To be ready for 2026, start today with your French chartered accountant

? Who is concerned?

1. Obligation to receive electronic invoices

Who is subject to receive electronic invoices? All companies established in France and subject to VAT.

2. Obligation to issue invoices (e-invoicing)

Who? Companies that :

- Are subject to VAT and established in France.
- Have a professional customers (BtoB) in France.
- Carry out transactions in France.



3. Obligation to report transactions (e-reporting)

Who? Companies that :

- Are subject to VAT and established in France.
- Have a customer base of private individuals (BtoC).
- Carry out transactions abroad.

What can I do? And when?



Receiving invoices

On September 1st 2026, you will receive invoices from your large business suppliers (EDF, Orange, OVH, etc.) on a partner **dematerialisation platform** (PDP).

You must have chosen and subscribed to a PDP before September 1st 2026 with the advice of your chartered accountant.

The contract with a PDP will be completed by a form that must be signed by the company's legal representative.

By asking your chartered accountant for advice, you can ensure that your choice matches your company's needs.



Issuing invoices

To ensure that your VAT-registered customers in France receive your invoices, you will need to:

- Issue your invoices in one of the 3 mandatory formats (**Factur-X, UBL, CII**)
- Make sure you include all the mandatory data on your invoices.
- Transmit your invoices compulsorily from your PDP, presumably the same as the one you have been using since 2026, to your customer's PDP.

To bring your invoices into compliance, there are several solutions available to you:

- a **PDP** platform
- compliant invoicing software
- a tool provided by your chartered accountant

Monitor invoice processing and collection

Thanks to invoice **statuses**, you can use your PDP to track the processing status of invoices you have issued. If an invoice is rejected or there is a dispute, you will be informed immediately and will be able to resolve the problem quickly.

For services, a "cashed" status means that VAT will only be paid once the invoice has been cashed.

Declaring transactions

You will need to declare to the tax authorities all sales that are NOT made to professionals:

- sales and services to private individuals (**BtoC** transactions) ;
- transactions with **foreign companies**;
- sales to non-commercial associations.

To automate these declarations, we recommend that you opt for a collection system that allows you to send your consolidated sales to your PDP platform, which will in turn send them to the tax authorities.

Receiving invoices

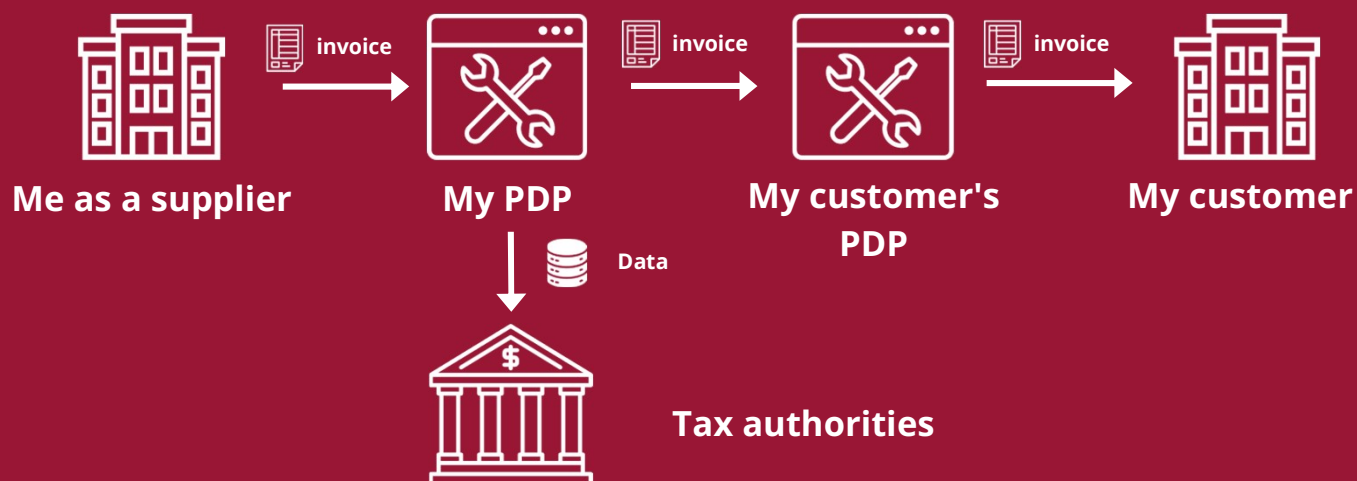
In 2027, you will receive all your French suppliers' invoices on your platform.



What are my obligations depending on my customer's status?

		Status of my customer	
		Subject to VAT and established in France	Not liable for VAT
What do I need to provide?	Sale of goods	E-invoicing	E-reporting
	Services taxable on a cash basis	E-invoicing + transmission of payment data	E-reporting + transmission of payment data

E-invoicing: transmission of domestic BtoB invoices



E-reporting: transmission of BtoC and international BtoB transactions



– How can Coffra group help me? —————

- By auditing your **invoicing system** and **mapping the purchasing and sales flows** (reliable audit trail, **PAF**)
- By updating your **Master Data** required for electronic invoicing
- Helping you to **choose the right tools** for your business and the volume of invoicing you issue
- **Providing you with tools** (PDP, invoicing, electronic signature, archiving, etc.)
- **Taking charge of certain administrative tasks** (invoicing, payment, collection, monitoring invoice status, etc.)

Schedule for implementing electronic invoicing



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