Electronic Invoicing

E-INVOICING: What's changing for you and how to prepare for it?

Electronic invoicing will gradually become the norm for invoices between companies subject to VAT in France. Beyond a regulatory change, it is a real change in method: moving from a "document" invoice (often a PDF sent by e-mail) to a structured invoice, transmitted via platforms and accompanied by follow-up statuses.

In addition to this article, please refer to the following page for more details: https://www.economie.gouv.fr/tout-savoir-sur-la-facturation-electronique-pour-les-entreprises

1. ELECTRONIC INVOICING: What exactly are we talking about?

The reform is based on two complementary concepts:

- E-invoicing: issuing and receiving invoices in structured electronic format for domestic B2B transactions (between companies subject to VAT in France
- E-reporting (data transmission): sending certain transactions and/or payment information to the tax authorities for operations that are not part of domestic B2B (e.g. certain transactions with individuals or international companies, depending on the situation).

The aim is to standardize invoices, improve traceability and increase the reliability of VAT data, while modernizing invoicing processes.

2. ELECTRONIC INVOICING: Who is concerned?

All companies subject to VAT in France must comply with the requirements of electronic invoicing. This includes:

- Suppliers: Issuing invoices to customers.
- Customers: Receipt and processing of electronic invoices.

- Service providers: Provision of e-invoicing solutions.

3. ELECTRONIC INVOICING: What is the timetable?

As of September 1, 2026:

- All businesses subject to VAT, regardless of their size, will have to be able to receive electronic invoices (mandatory receiving capacity).
- Large and intermediate-sized companies subject to VAT will be required to issue electronic invoices and carry out e-reporting (data issuance and transmission obligations).

4. ELECTRONIC INVOICING: What are the benefits?

This reform will have 7 major benefits for companies:

- Time savings and productivity: automation of the issuance, receipt and processing of invoices (less manual entry, smoother circuits).
- Cost reduction: lower paper-related costs (printing, postage, archiving) and lower administrative processing costs.
- Improved data quality: Structured data and automated controls to reduce data entry errors and disputes.
- Better control of payment deadlines: simpler monitoring of the status of invoices (issued, received, rejected, paid, etc.) and better traceability to better manage cash flow and reduce late payments.
- Security and traceability: better audit trail of the invoice life cycle, easier retention and access, more secure exchanges.
- Simplification of tax obligations: transmission of invoicing data to the administration (e-invoicing / e-reporting), with a logic of pre-filling and modernization of declarations.
- Environmental benefits: reduction in the use of paper and the carbon footprint associated with postal delivery.

5. ELECTRONIC INVOICING: How to set it up in your company?

Step 1: Assess your current processes

- Analyze your existing billing flows.
- Identify manual tasks and friction points.

Step 2: Choose an e-invoicing solution

- Select a platform approved by the tax authorities and compatible with your accounting systems. (To find out the list of approved platforms: I consult the list of approved platforms | impots.gouv.fr)

Step 3: Integrate the chosen solution with your systems

- Ensure the smooth exchange of data between e-invoicing and management software.
- Test the integration to ensure reliability and accuracy.

Step 4: Train your teams

- Provide training on new processes and compliance requirements.

Step 5: Communicate with your partners

- Register your e-invoicing platform in the official directory of the France Administration Portal (PPF) to ensure that your electronic invoices are received.
- Communicate your e-invoicing address(es) to your suppliers (for example: specific address to use if you have declared several in the directory).

6. ELECTRONIC INVOICING: What you need to do to receive your HSBC invoices in accordance with regulations

To receive HSBC invoices in France according to the regulations defined by the regulations, you must:

- Declare the electronic invoicing platform you have chosen in the official directory of the France Administration Portal (PPF).
- Inform HSBC of the e-invoicing address to be used, if you have declared more than one. To do this, please use the email address: *e-invoicing-pblu@hsbc.com*

This is necessary if your organization has multiple e-invoicing addresses, to avoid routing errors and delays in receiving and processing invoices.