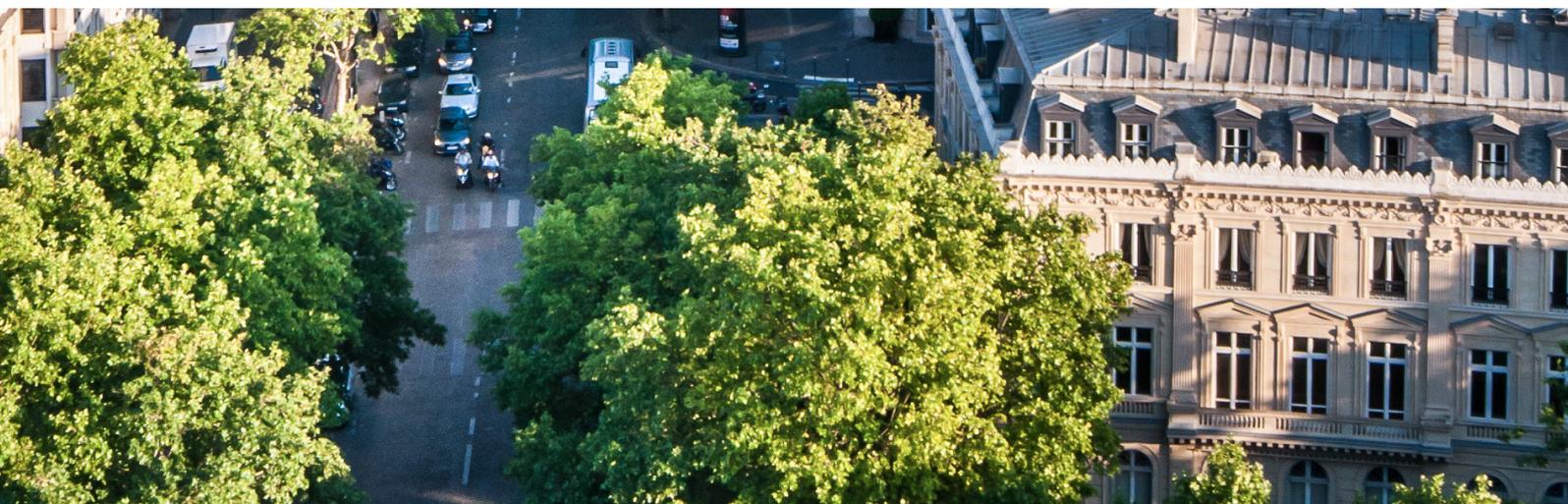




**COMARCH**

# Mandatory Electronic Invoicing

How to Prepare for 2024 – ETI and Large Companies

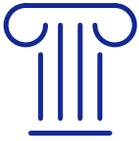


# On the program

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# Reform of electronic invoicing 2024



## Improving the fight against tax fraud

The figures for VAT fraud vary. It is estimated between EUR 10 and 20 billion are lost in this way in France. Now each invoice will go through an electronic invoicing platform, which will facilitate subsequent checks.



## Simplify the VAT declaration with pre-filling

With e-invoicing and e-reporting, the tax administration will be able to facilitate the VAT declaration with pre-filling of data.



## Better steering for the country's economic policy

Thanks to this reform, the tax administration will have better knowledge of business activity in near real time. This could, for example, make it possible to support sectors experiencing strong growth, and help those that are in more difficulty.



## Simplify the invoicing process for businesses

Invoicing will cost less because the amount of paper used will be reduced, and will be faster because invoices will be received almost instantly and therefore paid more quickly.

### For everyone

For receipt of invoices:  
from **July 1, 2024**

### Large companies

Workforce > 5,000  
And/or turnover > €1,500m  
And balance sheet > €2,000m  
**July 1, 2024 for the issue**

### ETI

Workforce < 5,000  
And turnover < 1,500 M€  
Or balance sheet < €2,000m  
**January 1, 2025**

### μE

Workforce < 10  
And turnover < 2 M€  
Or balance sheet < 2 M€  
**January 1, 2026**

### SME

Workforce < 250  
And turnover < 50 M€  
Or balance sheet < €43m  
**January 1, 2026**

	Effective	Turnover	Balance sheet total
Microbusiness	< 10	< €2m	< €2m
SME	< 250	< €50m	< €43m
ETI	< 5,000	< €1,500m	< €2,000m
Big business	Cannot be classified in the previous categories		

## Define a project organization and have a sponsor

As with all projects, you need to set up a team that has the operational, functional and technical knowledge of the processes in place today, in order to better prepare for tomorrow's deadlines.

### Technical

Ex. CIO

- Knowledge of existing EDI flows
- Knowledge of the software in place (ERP, accounting software, etc.)
- Knowledge of broadcast formats
- Knowledge of compatible formats for integration
- Knowledge of communication channels with the IS

### Functional

Ex. DAF, RAF

- Knowledge of case-specific invoicing (self-invoicing, factoring, etc.)
- Knowledge of existing mentions on invoices
- Knowledge of the difficulties with the current invoicing process

# Identify different invoice streams: incoming and outgoing

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## Which invoices will be affected by e-invoicing?

The obligation to use electronic invoicing applies to incoming and outgoing flows, when the issuer AND the recipient of the invoice are subject to VAT or are established or have their domicile or habitual residence in France. Also, each transaction must constitute a delivery of goods or a non-exempt provision of services, or be subject to French invoicing rules. The obligation also applies to deposits relating to these operations, as well as assets, but not to operations classified as defense secrets.

## Which invoices will be affected by e-reporting?

The e-reporting obligation includes two different obligations:

- The transmission of data relating to transactions not subject to the obligation of electronic invoicing
- The transmission of data relating to the payment of services for which VAT is due upon collection

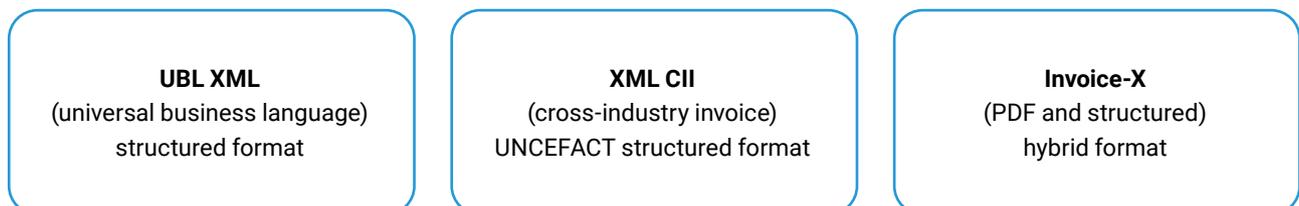
## List-specific billing cases

Different billing cases are covered in the external specifications made available by the government. It is important to identify them so that your service provider can take them into account when providing its services.

# Determine how to create and integrate the base formats in my IS

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It is important to know your current IS well, in order to anticipate future changes. As part of this reform, three basic formats have been defined:



## What format should I produce as output from my IS (ERP, accounting software, etc.)?

It will be necessary to be able to produce at least one of these formats in order to comply with the new legislation. Your team should therefore find out now about the possibility of exporting invoices in one of these formats from your current tools. If this is not possible, it is still interesting to list the formats available before discussions with a service provider.

## What format should I use as input for my IS?

The same applies for the integration of documents. You have to check if the base formats are accepted by the IS. If this is not the case, you will need to list the compatible formats.

# Check the presence of mandatory information on my bills

The introduction of these base formats also entails the establishment of mandatory information that must appear on your invoices.

THE MANDATORY CGI OR COMMERCIAL CODE MUST APPEAR ON ELECTRONIC INVOICES (within the meaning of article 289 bis of the cgi)	STARTUP	TARGET
Identity number mentioned in the first paragraph of Article R 123-221 of the Commercial Code (SIREN) – liable	✓	
Individual identification number provided for in article 286 ter of the General Tax Code (intra-community VAT number) – taxable person or single taxable person	✓	
Individual identification number provided for in article 286 ter of the General Tax Code (intra-community VAT number) – member of the single taxable person	✓	
Individual identification number provided for in article 286 ter of the General Tax Code (intra-community VAT number) – tax representative of the taxable person	✓	
Country – taxable person	✓	
Identity number mentioned in the first paragraph of Article R 123-221 of the Commercial Code (SIREN) – customer	✓	
Individual identification number provided for in article 286 ter of the General Tax Code (intra-community VAT number) – customer	✓	
Country – customer	✓	
Mention category of the operation: delivery of goods (LB) / provision of services (PS) / double (LBPS)	✓	
Invoice issue date	✓	
Unique invoice number	✓	
Number of the rectified invoice in the event of the issuance of a corrective invoice	✓	
Option for tax payment based on debits	✓	
Total excluding tax by tax rate	✓	
Amount of corresponding tax by tax rate	✓	
Applicable VAT rate (to be differentiated if multiple)	✓	
Total amount to be paid excluding tax	✓	
Amount of tax payable	✓	
In case of exemption, the reference to the legal provision	✓	
Invoice currency code/designation	✓	
Mention „self-billing”	✓	
Reference to a special scheme referred to in 15 and 16 of I of Article 242h A	✓	
Mention “Reverse charge”	✓	
Date of delivery of the goods or end of performance of the service	✓	
Date of the deposit paid if it is different from the date of issue of the invoice	✓	
Mention „member of a single taxable person”	✓	
Price markdown (discounts, rebates, rebates)		✓
Precise name of the goods delivered or the service rendered		✓
Quantity of goods delivered or services rendered		✓
Price excluding tax of each good delivered or service rendered		✓
Delivery address / performance of the service, if different from the customer’s address		✓
Date of issue of the rectified invoice in the event of issue of an amending invoice		✓
Discount notice		✓
Eco-participation (art. L.541-10 of the environment code)		✓

It is therefore necessary to check now if these already appear in your invoices, and if your tools allow you to add them if necessary. It is also possible that they appear on some invoices, but not on others, which will require you to make of all your invoices uniform (for example, the required information may be on your EDI invoices but not on your paper invoices, or vice versa).

## Get closer to my EDI provider or my integrator

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From the analysis of the capabilities of the tools in place, you now know if they allow you to generate invoices that comply with the new legislation. If this is not the case, we strongly advise you to contact your EDI service provider or your ERP integrator. They will be able to assist you with their expertise on the possibilities available to you, by offering format conversion services, additional modules for your software or support for analysis of your IS.

In addition, it is possible that they are already positioning themselves as a dematerialization operator (OD) or partner dematerialization platform (PDP). They will present their service offer to you, and you can determine if it meets your needs.



# Make my choice between PDP, OD and PPF

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As part of this reform, companies will have to send their invoices in a dematerialized format. To ensure exchanges, there are three parties:

- The public billing portal (PPF)
- The platform of the dematerialization partner (PDP)
- The operator of dematerialization (OD)

From 2024, you will have to choose how you want to receive your invoices, and you will have two choices: the PPF or a PDP.

## 1. Why choose PPF?

The PPF is the public platform that will centralize exchanges. It is managed by the AIFE (Agency for State Financial Computing), will be free, and will offer a minimum service base. This portal will only accept invoices in one of the base formats (XML UBL, XML CII and Factur-x).

The PPF concentrates invoicing and e-reporting data for the tax administration. It will also be the only platform directly connected to the tax administration's IS.

The PPF will host the centralized directory that will send invoices to the right recipient. It is in this directory that you will specify whether you wish to receive your invoices via the PPF or via a PDP.

The PPF will also keep your processed invoices for a period of 10 years. Note that this retention does not act as a reliable audit trail.

You will be able to deposit and retrieve your invoices manually or via API. Also, in order to allow companies that do not have the capacity to generate one of the base formats, it will be possible, for a temporary period, to file PDFs which will be processed via OCR (optical character recognition) for.

The choice of PPF is therefore more suitable for companies with a low number of invoices.

## 2. Why choose a PDP?

A partner dematerialization platform is a service provider registered with the tax authorities. This registration is renewable every three years, and subjects the PDP to legal obligations in terms of the services offered. In terms of security, registration also imposes obligations in terms of data with ISO27001 certification, and SecNumCloud certification in the event of hosting through a third party.

The identity of users must also be checked by at least two-factor authentication.

In the same way as the PPF, a PDP can issue and receive electronic invoices directly between taxable persons, in the three basic formats (Factur-X, XML UBL and XML CII). It is therefore necessary for these platforms to carry out regulatory checks and maintain traceability of exchanges.

To ensure the proper routing of invoices, PDPs are responsible for the proper maintenance of a centralized directory on behalf of their customers, and for interoperability with other PDPs and the PPF.

In addition to issuing and receiving invoices, these platforms must be able to manage the lifecycle of invoices. They will thus have to allow their users to access and transmit the status of invoices. PDPs must also be able to aggregate and transmit e reporting data to the tax administration via the PPF.

The choice of the PDP is suitable for companies with large numbers of invoices, and that wish to automate or continue to automate their flows with service providers, all with a registered service provider who has legal obligations in terms of the services. In order to expand their offers, PDPs may also offer other value-added services.

### **3. Why choose an OD?**

A dematerialization operator (OD) is a service provider or management solution that can support you in bringing your IS into compliance. The OD will be an intermediary, upstream and downstream, between you and the platform of your choice.

Unlike PDPs, ODs are not registered with the tax authorities. They therefore have no legal obligations concerning the services they offer, their certifications or their reliability. Among the services that can be offered can be the conversion of invoices into the right format, reconciliation with other documents to facilitate processing, implementation of workflow, etc.

ODs that offer invoice deposit and retrieval services must go through the PPF or a PDP. If they go through the PPF, they will have to be authorized by the company that uses their service.

The choice of OD is suitable for companies that want to use the PPF and benefit from additional services.



# Discover Comarch e-Invoicing for the dematerialization of my invoices

The [Comarch e-Invoicing solution](#) aims to simplify the processing of your invoices via a simple and quick to use interface. Through our platform, thousands of users from different countries and industries exchange millions of invoices every month. Our experience in electronic invoicing around the world allows us to offer you a comprehensive solution that complies with legislation in France and all the countries in which your business partners are located. It is a solution that also respects the specificities of your business partners, regardless of their sector of activity, technological maturity or geographical area.

## [Learn more about Comarch e-Invoicing](#)

- SaaS platform
- Access point PEPPOL
- Tracking and archiving
- Multi-channel distribution (EDI, WebEDI, Mail, API, PPF)
- Hosted in our ISO 27001 certified data centers
- Conversion of different formats (EDIFACT, UBL/ CII, Factur-X, ...)
- Legal compliance in over 60 countries

## Why Comarch?



# COMARCH

## Contact Us

Visit [www.comarch.com](http://www.comarch.com) for the contact information of our offices in the following countries:

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Belgium	Panama
Brazil	Poland
Canada	Russia
Chile	Switzerland
China	Turkey
Finland	UAE
France	UK
Germany	Ukraine
Italy	USA

## About Comarch

Founded in 1993, the Comarch group is a software publisher and leader in the design, implementation, integration of services and hosting of IT solutions for the retail, industry, trading and health sectors. With more than 100,000 customers in more than 100 countries, 92 offices around the world and 7,500 employees, including 150 in France, Comarch supports companies in their transformation and participates in the creation of opportunities through the development of innovative and meaningful technologies. dolor sit amet, consectetur adipiscing elit. Aliquam egestas malesuada vestibulum. Etiam commodo mauris eu urna sollicitudin ullamcorper. Nunc posuere neque id mauris commodo, eu auctor turpis malesuada. Fusce eget convallis orci. Ut dapibus elit lacus, vel varius ex rhoncus ac.