France 1 Sep 2027

E-invoicing for SMEs and very small businesses

On 1 September 2027, SMEs and micro-enterprises in France must in turn issue their invoices in electronic format. Since 1 September 2026, all companies must already be able to receive them, and large and mid-sized companies must issue them.

APPLICATION DATE	WHO REQUIRES IT	WHO YOU ANSWER TO	NATURE OF THE REQUIREMENT
1 Sep 2027	French tax administration (DGFiP)	French tax administration (DGFiP), through accredited platforms	Tax

INSTITUTIONS CONCERNED — Asset manager (dashed) · Mutual and protection insurer (dashed) · Private bank (dashed)

Solid: concerned. Dashed: depending on status or activity.

MILESTONES

The timeline of the text.

29 Dec 2023 — The 2024 Finance Act sets the timetable

1 Sep 2026 — Receipt for all, issuance for the largest

1 Sep 2027 — Issuance for SMEs and micro-enterprises

IN DETAIL

What is changing.

Who must do what, and when

	1 SEP 2026	1 SEP 2027
Receive electronic invoices	All companies	—
Issue electronic invoices	Large and mid-sized companies	SMEs and micro-enterprises
Transmit data to the tax administration	Large and mid-sized companies	SMEs and micro-enterprises

The reform of electronic invoicing between businesses came into force on 1 September 2026. Since that date, all companies established in France and subject to VAT must be able to receive electronic invoices, and large and mid-sized companies must issue theirs in that format.

On 1 September 2027, the obligation to issue extends to small and medium-sized enterprises and micro-enterprises. The transmission of data to the tax administration follows the same timetable. Every company

goes through a platform accredited by the State.

OUR VIEW

For a financial institution, there are two sides to this. On the supplier side, invoices already arrive in the new format. On the business side, smaller subsidiaries that invoice services come under the issuance obligation in 2027. One then needs to know which transactions are in scope and link them to accounting.

WHAT WE DO

Mapping of the invoicing flows concerned, integration with accounting, controls and reconciliations between invoices, entries and returns.

E-invoicing VAT Accredited platforms

FINANCE ADVISORY→

FURTHER READING

Official sources.

French Ministry of the Economy, electronic invoicing	https://www.economie.gouv.fr/tout-savoir-sur-la-facturation-electronique-pour-les-entreprises
impots.gouv.fr, electronic invoicing	https://www.impots.gouv.fr/professionnel/je-decouvre-la-facturation-electronique
Service-public.fr, all about invoicing	https://entreprendre.service-public.gouv.fr/vosdroits/F23208

Links checked on 23 November 2026.