CLIENT BRIEFING · FRANCE · FACTURATION ÉLECTRONIQUE & E-REPORTING

France's e-Invoicing Mandate: Approved Platforms, Peppol and What It Means for SAP

The reform went live on 1 September 2026. How invoices and reports now flow between companies, approved platforms, Peppol and the DGFiP — and what your SAP landscape has to do about it.

September 2026
Briefing date

SAP DRC & Tax Compliance
Practice area

CFOs · Finance · PMs
Audience

01 Briefing

Since **1 September 2026**, every VAT-registered business in France must be able to **receive** electronic invoices through an **approved platform**, and large and mid-sized companies must already **issue** them and send transaction and payment data to the tax administration. France did not build one central invoicing portal: invoices travel between private approved platforms, with **Peppol as the interoperability layer** and the public portal acting as a directory and data hub.

1 Sep 2026
All companies must receive; large and mid-sized companies must issue and e-report

1 Sep 2027
SMEs and micro-enterprises must issue and e-report

3 formats
Factur-X, UBL and CII — all aligned to the European standard EN 16931

4 statuses
Mandatory invoice lifecycle statuses reported through your platform

You must use a platform

Invoices can no longer be sent as PDFs by e-mail. Every domestic B2B invoice passes through a state-registered **approved platform**.

Two obligations, not one

E-invoicing for domestic B2B, plus **e-reporting** of B2C and cross-border transactions and of payments.

Invoices have a life

Submitted, rejected, refused and paid statuses flow back through the platforms — and reach the tax administration.

Key takeaway for finance leaders

Receiving is where most companies are exposed first: the obligation applies to **everyone**, including subsidiaries too small to issue until 2027. If a supplier sends an invoice to your platform address and nobody processes it, the invoice is still legally delivered — and the payment clock is already running.

02 Context

Why France did this

Three stated goals: **fight VAT fraud**, **simplify VAT compliance** (pre-filled returns are the long-term prize) and give the State near real-time visibility of economic activity. Digitalising invoices is the means; the tax data is the purpose.

From one portal to many platforms

The original design had a free public portal exchanging invoices for everyone. That role was dropped: the **Portail Public de Facturation (PPF)** no longer exchanges invoices. It keeps the two functions that hold the system together — the **national directory** that says which platform serves which company, and the **data hub** that feeds the DGFiP.

Exchange itself is handled by private **approved platforms** (*plateformes agréées*, previously called PDP), registered by the State after audit. More than a hundred are registered. **Chorus Pro** continues to handle invoicing to the public sector.

How we got here

2023–2024	Legal framework set; the reform is postponed and redesigned
Oct 2024	The public portal drops its free exchange role — every company needs a platform
Jul 2025	The DGFiP becomes a **Peppol Authority** for France
H1 2026	Platform registration and interoperability testing; pilot phase
1 Sep 2026	Mandate live: receiving for all, issuing and e-reporting for large and mid-sized companies
1 Sep 2027	Issuing and e-reporting for SMEs and micro-enterprises

What is in scope

E-invoicing

Invoices between businesses established in France and subject to French VAT — including credit notes and self-billing.

E-reporting

Transactions outside that scope: **B2C sales**, **cross-border** B2B (EU and export), and **payment data** for services.

Neither

Public-sector invoicing stays on Chorus Pro; certain VAT-exempt operations (health, education, finance, insurance, property) are out of scope.

Who must do what today

Company	Receive invoices	Issue invoices	E-reporting
Large companies and **mid-sized companies** (ETI)	Since 1 Sep 2026	Since 1 Sep 2026	Since 1 Sep 2026
SMEs and micro-enterprises, including small subsidiaries of large groups	**Since 1 Sep 2026**	From 1 Sep 2027	From 1 Sep 2027
Foreign companies with a French VAT registration but no establishment	Outside the e-invoicing obligation for domestic B2B		E-reporting may still apply

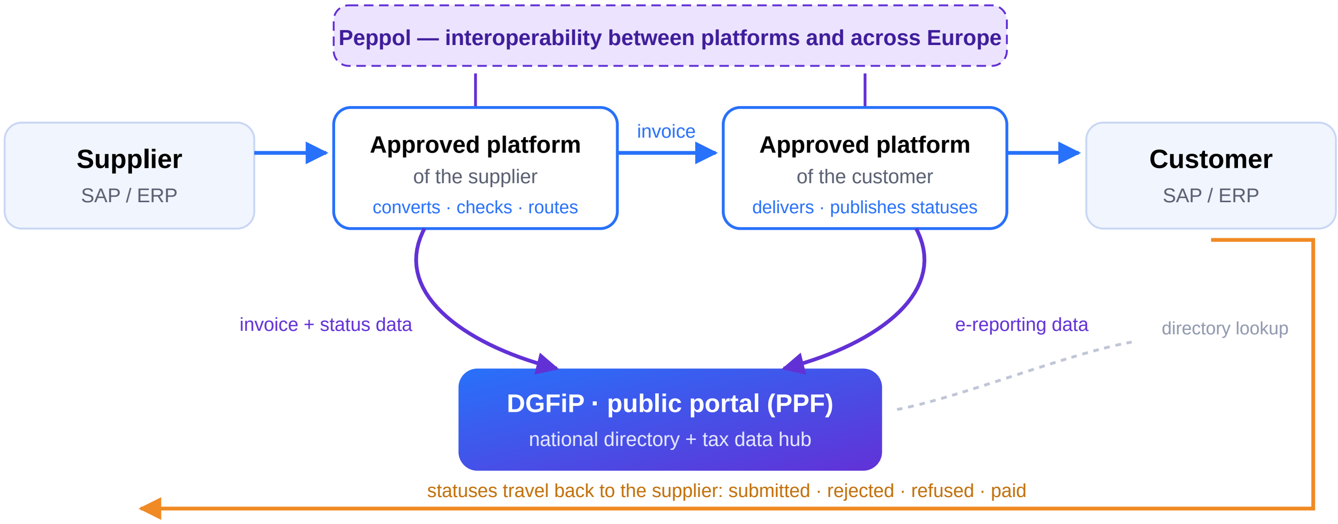
Penalties and the start-up tolerance

Failure	Penalty	Notes
Invoice not issued electronically	**€50** per invoice, capped at €15,000 per year	Raised from €15 by the 2026 Finance Act
Missing e-reporting transmission	**€500** per transmission, capped at €15,000 per year	Raised from €250
Not using an approved platform	**€500**, then **€1,000** per further 3-month period	Applies after a formal notice to comply

Tolerance, not exemption. The administration has said it will not apply automatic penalties during the 2026 start-up phase to companies that are genuinely engaged and can show documented difficulties — a policy statement, not a change in the law. Keep evidence of your plan and progress.

03 Explanation: how an invoice travels

Both parties choose their own platform. The sender's platform finds the customer's platform in the national directory, delivers the invoice, and reports the required data to the DGFiP. Statuses travel back the same way.



What the sender's platform does

- Converts the invoice into Factur-X, UBL or CII and checks it.
- Looks up the customer's platform in the national directory.
- Delivers the invoice and extracts the data the DGFiP requires.
- Collects statuses and returns them to the supplier.

What the customer's platform does

- Receives the invoice and makes it available to the customer's ERP.
- Publishes the mandatory statuses on behalf of the customer.
- Handles technical rejections and commercial refusals.

When things go wrong

The platform rejects it

A check failed — wrong identifier, missing mandatory information, broken format. The invoice does not legally exist: correct it and resend it under the same number.

The customer refuses it

A commercial decision, with a reason. The invoice is not payable: issue a credit note and a new invoice, or resolve the dispute and reissue.

Nobody looks at it

Delivery to your platform counts as delivery to you. Payment terms and late-payment interest run regardless of whether your team has opened the file.

Addressing matters. Your company is found in the directory by its **SIREN or SIRET** (plus a routing code for large groups with several entities or divisions). If your billing data carries the wrong identifier, the invoice reaches the wrong entity — or nobody at all.

Three questions that come up immediately

Question	Short answer
Can we still e-mail a PDF invoice?	Not for domestic B2B. A PDF sent by e-mail is no longer a valid invoice for these transactions, whatever the customer accepts in practice.
What about intra-group invoices?	They follow the same rules if both entities are French and subject to VAT — including entities that share a shared service centre.
What if our customer has no platform?	Every French business must have one. If the directory has no entry for them, the invoice cannot be delivered: it is a customer master-data issue to resolve before invoicing.

04 The approved platform and the public portal

Choosing a platform is the central decision of the project: it sits between your ERP and every customer, supplier and the tax administration.

APPROVED PLATFORM what it must do for you

- **Issue and transmit** invoices in a compliant format to your customer's platform.
- **Receive** your suppliers' invoices and make them available to you.
- **Convert** from and to other formats (including EDI) where needed.
- **Manage lifecycle statuses** in both directions.
- **Extract and send** invoice, transaction and payment data to the tax administration.
- **Register and maintain** your entries in the national directory.

PUBLIC PORTAL (PPF) what remains

- **National directory**: which platform serves which company, and how each entity is addressed.
- **Data hub**: receives invoice, status and e-reporting data from platforms and feeds the DGFiP.
- **No exchange service**: the portal does not send or receive your invoices.
- **Chorus Pro** continues to handle invoices to public bodies.

The three accepted formats

Format	What it is	Typically used by
Factur-X	A PDF that a person can read with structured data embedded inside it	Companies with mixed customer bases; readable by humans and machines
UBL	Pure structured data, the most common European syntax	ERP-to-ERP and Peppol exchanges
CII	Pure structured data, UN/CEFACT syntax	Industry and large-volume EDI environments

All three implement the European standard EN 16931. Your platform must accept all three; what your SAP system produces is a design decision, not a legal one.

Choosing a platform: what to check

Compliance

Registration confirmed and current, interoperability testing passed, clear position on directory management and data retention.

Fit with SAP

Native integration with your ERP, handling of statuses, inbound routing into invoice verification, and support for your document types.

Scope beyond France

Peppol reach, other country mandates, and whether one contract can cover the group as ViDA approaches.

Onboarding with a platform: the usual steps

1. **Contract and scope** — entities, volumes, formats, service levels, data retention.
2. **Directory registration** — each legal entity, and how each site or division is addressed.
3. **Connection** — SAP to the platform, certificates, users and authorisations.
4. **Format and content mapping** — what SAP sends and what the platform completes.
5. **Test plan** — real customers and suppliers, rejections, refusals, credit notes.
6. **Go-live and monitoring** — who watches what, and the escalation path.

Group decision, not a country decision

Many groups already run a global provider for e-invoicing elsewhere. France is a good moment to decide whether that provider becomes the group standard, whether SAP itself acts as your platform (see section 07), or whether France stays local and separate — a choice with real consequences for cost, support and future mandates.

05 Peppol and the approved platform

These are not competing options. **Peppol is the road; the approved platform is the vehicle that is licensed to drive on it in France.** The DGFiP became a Peppol Authority in July 2025, and Peppol is used as the interoperability layer between platforms and towards the rest of Europe.

	Peppol	Approved platform (*plateforme agréée*)
What it is	An international network and set of standards for exchanging business documents	A provider registered by the French State to operate the mandate on your behalf
What it gives you	Reach: one connection, many partners and countries; standard formats and addressing	Legal compliance in France: statuses, tax data transmission, directory entries
Is it mandatory?	No — France does not impose Peppol's own invoice format	**Yes** — domestic B2B invoices must pass through one
On its own?	Not sufficient for France: a Peppol connection alone does not report to the DGFiP	Sufficient for France, but may not reach partners in other countries
Best use	Cross-border invoicing, public-sector customers abroad, one channel for many countries	Your compliant gateway in France — ideally one that is also a Peppol access point

How they work together in practice

Your SAP
One outbound channel for all e-invoices

Approved platform
Compliance for France: formats, statuses, tax data

Peppol network
Delivery to other platforms and to partners abroad

Partner
French customer, EU customer or public body

Most groups end up with a single provider that is **both** an approved platform in France **and** a Peppol access point — one connection from SAP, two roles behind it.

What to ask a provider about Peppol

- Are you a Peppol access point as well as a French approved platform?
- Which countries' mandates do you cover through the same connection?
- How do you handle partners who are not on Peppol?
- Do you support Peppol's continuous transaction control model used in other countries?

Why this matters beyond France

- **ViDA** brings cross-border digital reporting from 2030; Peppol is the most likely channel.
- Other mandates (Belgium, Poland, Germany, Spain) are converging on the same standards.
- A group that standardises now avoids a separate project per country.

The vocabulary, in one place

Term	What it means
Plateforme agréée (PA)	State-registered approved platform. Earlier documents call it *PDP* — same role, newer name.
PPF	The public portal: national directory and tax data hub. No longer an exchange platform.
Annuaire	The directory that maps a company (and its sites) to the platform that serves it.
Peppol access point	A provider connected to the Peppol network; many French approved platforms are also access points.
E-reporting	Transmission of transaction and payment data for flows not covered by e-invoicing.

A common trap

"We are already on Peppol, so France is covered." Peppol connectivity does not make you compliant: without an approved platform, the invoice data and lifecycle statuses never reach the DGFiP, and your entity may not even be addressable in the national directory.

06 Requirements: statuses, e-reporting and invoice content

The invoice lifecycle: four mandatory statuses

Submitted
déposée
The invoice has been filed on the platform and passed its checks.

Rejected
rejetée
A technical or functional check failed. The invoice must be corrected and resent.

Refused
refusée
The customer refuses the invoice. It is not payable and must be reissued or credited.

Paid
encaissée
The supplier confirms the money has been received — the status the late-payment data rests on.

Around ten further statuses are optional (received, made available, approved, in dispute, payment sent…). They are not legal obligations, but partners increasingly expect them. Statuses must be published promptly — the specifications work to a **24-hour** rhythm — so this is an automation requirement, not a clerical one.

E-reporting: the second obligation

What is reported	Covers	Notes
Transaction data	B2C sales, and B2B sales and purchases with parties outside France (EU and non-EU)	Aggregated or per transaction depending on the case; sent through your platform
Payment data	Payments received on **services** (where VAT is due on payment)	Links the invoice to the cash — the same logic as the "paid" status
Frequency	Follows your VAT regime and filing cycle	Monthly filers report more often than quarterly or simplified regimes

A transaction out of scope for e-invoicing is not necessarily out of scope for e-reporting — where most scoping mistakes happen.

Which obligation applies to which flow

Typical transaction	Obligation	Practical note
Sale to a French business subject to VAT	**E-invoicing**	Through your platform, with lifecycle statuses
Sale to a French consumer	**E-reporting**	Transaction data, aggregated where allowed
Sale to a customer in another EU country	**E-reporting**	The invoice itself follows that country's rules
Export outside the EU	**E-reporting**	Keep the link to customs and VAT evidence
Purchase from a supplier outside France (reverse charge)	**E-reporting**	Reported by you as the buyer
Services invoiced to a French business	**Both**	E-invoice plus payment data when VAT is due on payment
Invoice to a public body	**Chorus Pro**	Unchanged public-sector channel

New information your invoices must carry

Customer's SIREN	Identifies the buyer and drives directory routing
Delivery address	Where goods or services are delivered, when different from the billing address
Nature of the operation	Goods, services or both — it determines VAT timing and e-reporting
VAT on debits option	Whether the supplier accounts for VAT on invoice rather than on payment

Other obligations that come with the reform

Archiving
Invoices and their data kept for **10 years**, with a reliable audit trail.

Directory upkeep
New entities, new addresses and closures reflected promptly.

Refusal handling
A documented process, with a reason and a route back into billing.

07 Impact on SAP

SAP Document and Reporting Compliance (DRC) is the standard solution: it creates the electronic invoice from the billing document, connects to the platform through SAP Business Technology Platform, and shows every document and status in one monitor. SAP has confirmed that its cloud offering passed the French interoperability testing and can act as your **approved platform** — so SAP can be both the ERP and the platform, or the ERP feeding a third-party platform.

Customer invoices (outbound)

1 · **Billing** — Invoice or credit note posted in SAP

2 · **eDocument** — DRC creates the electronic invoice automatically

3 · **Format** — Mapped to Factur-X, UBL or CII and validated

4 · **Platform** — Sent through SAP BTP to the approved platform / Peppol

5 · **Statuses** — Submitted, rejected, refused, paid — visible in the cockpit

Supplier invoices (inbound)

1 · **Delivery** — Your platform receives the supplier invoice

2 · **eDocument** — It appears in SAP as an incoming eDocument

3 · **Verify** — Matched and approved (MM, VIM or Ariba)

4 · **Decide** — Accept and post, or refuse with a reason

5 · **Status** — Refusal or receipt status returned to the supplier

Statuses in SAP: the part teams underestimate

Status	Where it comes from in SAP	What to design
Submitted / rejected	Returned by the platform after sending; shown on the eDocument	Who monitors the cockpit daily, and how rejections get back to billing
Refused (as customer)	Triggered from your AP process when an invoice is disputed	Link to the existing approval or dispute workflow; reason codes; deadline to answer
Refused (as supplier)	Arrives from your customer's platform	Route to AR and collections; decide when to credit and reissue
Paid	From clearing in FI — the payment run, bank statement or incoming payment	Which clearing events publish the status, and how partial payments are treated

Statuses are the difference between a compliant system and a busy inbox: if nobody automates them, someone ends up publishing them by hand within 24 hours, every day.

The new operating rhythm

Daily	Check the cockpit for rejections and refusals, process incoming invoices, publish any status that is not automated
Weekly	Review ageing exceptions, blocked invoices and directory changes; follow up disputes with customers and suppliers
Monthly	Reconcile SAP, the platform and the reported data before the VAT return; review KPIs and recurring error causes

What else has to be right in the system

Master data
SIREN/SIRET on every French business partner, delivery addresses, VAT numbers, and routing codes for entities inside a group.

Tax & classification
Tax codes and document types that separate domestic B2B, B2C, EU and export flows — this drives e-invoicing versus e-reporting.

Billing content
The new mandatory information: nature of the operation, delivery address, VAT on debits option.

Inbound handling
Invoices arrive as data: automatic posting where possible, exception handling where not — and an end to PDF mailboxes for domestic suppliers.

Archiving
Ten years of invoices, statuses and receipts, retrievable on demand.

Regulatory updates
SAP delivers legal changes through notes and its regulatory change tracker — plan a recurring adoption cycle, not a one-off go-live.

07 Impact on SAP (cont.)

Three set-ups, one decision

	SAP as your platform	Third-party platform	Hybrid
How it works	SAP DRC creates and transmits; SAP's cloud service acts as the approved platform	SAP DRC creates and hands over to your provider, which is the approved platform	SAP for France, an existing provider for other countries (or the reverse)
Strengths	One vendor, native integration, statuses and e-reporting inside SAP	Provider may already cover your other countries, EDI partners and portals	Lets you keep working integrations while standardising over time
Watch out for	Licensing and scope; confirm coverage for your flows with SAP	Integration effort, status handling, and who owns directory management	Two support models and two sets of monitoring
Fits	SAP-centric landscapes, France-heavy volumes	Groups with an established global e-invoicing provider	Large groups mid-way through consolidation

What changes, by role

Role	What changes	Decisions to make
CFO	Compliance risk sits in daily finance operations; payment behaviour becomes visible to the administration	Platform strategy for the group, budget, sponsor, KPIs (rejection rate, refusals, days to post)
Accounting & tax	Invoice content and classification drive both obligations; daily monitoring of the eDocument cockpit	Who owns errors; e-reporting scoping; month-end controls
Accounts payable	Invoices arrive as structured data; refusals must be formal, reasoned and timely	Refusal policy and deadlines; automation targets for posting
Accounts receivable & credit	Customer refusals become visible and traceable; "paid" status depends on clearing discipline	How partial payments and netting are reported; collections process
Master data	SIREN/SIRET and addressing become operational data, not reference data	Clean-up before onboarding; ongoing governance
PM & IT	Platform onboarding, BTP connectivity, roles, testing, archiving, monitoring	Sequence: receiving first, then issuing, then e-reporting

Lessons from e-invoicing projects

- **Start with receiving.** It is mandatory for every entity today and usually the least prepared process.
- **Master data first.** Most rejections trace back to an identifier or an address.
- **Stay on standard.** Custom middleware to a platform is expensive to maintain through every legal change.
- **Plan the roles and connections early** — security and connectivity cause more delay than mapping.
- **Automate statuses**, or they become a daily manual task with a 24-hour clock.
- **One design, several mandates.** France, Spain and ViDA share the same building blocks.

Readiness self-check

- Every French entity can receive an invoice today, and someone is accountable for processing it.
- Your directory entries match how customers actually address you.
- Rejections and refusals have an owner and a deadline.
- E-reporting flows are identified and tested, not assumed.
- The "paid" status is produced from clearing, not typed by hand.
- Invoices, statuses and receipts are archived for ten years and retrievable.

> **If you also operate in Spain**
> Spain's own B2B mandate starts in October 2027 with a different architecture (a public repository run by the tax agency). The invoice data, numbering discipline, archiving and payment-status logic are largely the same work — designing them once, per country profile, is what keeps the second mandate from becoming a second project.

08 How 30 Advisory can help

A founder-led boutique specialised in **SAP DRC & e-invoicing compliance**, **S/4HANA Finance optimisation** and **CFO/CIO strategic advisory**, with multi-country delivery experience across Europe.

1 · Prepare
Préparer

- **Readiness assessment**: entities in scope, current status against the 2026 and 2027 deadlines, gap list.
- **Platform strategy**: SAP as approved platform, third-party provider or hybrid — with cost, risk and group-wide implications, including Peppol reach.

2 · Explore
Explorer

- Fit-gap against e-invoicing and e-reporting; flow classification (domestic B2B, B2C, EU, export, services).
- Finance design: invoice content, master data, document types, status triggers, archiving.

3 · Realize
Réaliser

- **SAP DRC implementation and configuration**, platform and BTP connectivity, inbound automation, status automation.
- E-reporting set-up and reconciliation between SAP, the platform and the DGFiP data.

4 · Deploy
Déployer

- End-to-end testing with your platform: rejections, refusals, partial payments, directory changes.
- Cut-over, training for AR/AP teams, operating procedures and an evidence pack for auditors.

5 · Run
Opérer

- **Ongoing compliance monitoring**: SAP notes, DGFiP updates, KPI reporting, hypercare.
- Roadmap to the 2027 wave, other country mandates and **ViDA** (2030).

Why 30 Advisory

- **Founder-led**: direct work with founders and senior consultants.
- **Finance rigour + SAP DRC depth.**
- **Multi-country execution** across Europe (Italy, Turkey, Spain).
- **Boutique agility**: clear timelines, honest feedback.

Engagement models

Time & Materials — transparent daily rates per senior profile.

Fixed Price / SoW — milestone-based delivery.

Partnering — independently or alongside your system integrator.

Already live and struggling?

If receiving is working but rejections, refusals or e-reporting are not, we run a short diagnostic and a remediation plan before the 2027 wave doubles the volume.

A typical starting engagement: an eight-week readiness sprint

Weeks 1–2
Entity and flow inventory; current state against both obligations.

Weeks 3–4
Platform and Peppol strategy; gap list with owners and effort.

Weeks 5–6
Target design in SAP: content, statuses, inbound, e-reporting.

Weeks 7–8
Roadmap, budget and test plan for the 2027 wave.

Let's Build Together

Book a 1-hour technical diagnostic for your French entities.

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09 Legal & auditor roles

The State registers platforms, not your processes. Proving that your own invoicing, reporting and archiving are compliant remains your responsibility.

LEGAL & TAX ADVISORS

- Scope and VAT treatment, e-reporting classification, exemptions.
- Platform contracts, liability, data protection and sub-processing.
- Mandates to act on your behalf and directory responsibilities.

AUDITORS & INTERNAL CONTROL

- Reliable audit trail, archiving and evidence for the 10-year period.
- Controls over statuses, rejections and reconciliation with the VAT return.
- Independent review — whoever builds the solution should not certify it.

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- Design, build and run the SAP and platform solution.
- Produce the evidence auditors ask for: logs, statuses, receipts, test results.

10 Key dates

1 Sep 2026	**Live now.** All companies must receive; large and mid-sized companies must issue and e-report
During 2026	Start-up tolerance on automatic penalties for companies genuinely engaged
1 Sep 2027	SMEs and micro-enterprises must issue and e-report
1 Oct 2027	Spain's B2B mandate starts for companies over €8M turnover
1 Jul 2030	EU ViDA: cross-border digital reporting

11 Next steps

1. **Check receiving works today** — for every French entity, including the small ones.
2. **Confirm your platform strategy** and whether it also gives you Peppol reach.
3. **Close the e-reporting gap** — usually the least advanced obligation.
4. **Automate statuses** and monitoring before volumes grow.
5. **Prepare the 2027 wave** across the group, with one design per country profile.
6. **Keep the evidence**: plan, decisions and progress, in case the start-up tolerance is ever questioned.

What a first conversation needs from you

Entities
French legal entities, sizes and VAT registrations.

Volumes
Customer and supplier invoices per month, and main flows.

Systems
SAP release, DRC status, any platform already contracted.

Pain points
Where receiving, statuses or e-reporting are failing today.

Sources & disclaimer

Mandate: DGFiP practical guide "Facturation électronique : guide pratique de démarrage au 1er septembre 2026" (impots.gouv.fr) · service-public.fr / entreprendre (obligations and penalties under the 2026 Finance Act) · ecosio, Avalara, Seeburger and EDICOM guides on the Y-model, formats and e-reporting · frenchinvoice.fr (lifecycle statuses).
Peppol: the DGFiP became a Peppol Authority for France in July 2025; France does not impose Peppol's own invoice format.
SAP: SAP community and SAPinsider reporting that SAP's cloud compliance offering passed French interoperability testing and is available as an approved platform; SAP DRC documentation and training material. Scope, licensing and release details must be confirmed with SAP for your landscape.
Prepared by 30 Advisory, September 2026. Information only — not legal or tax advice. Rules and platform registrations change; confirm current details before acting.