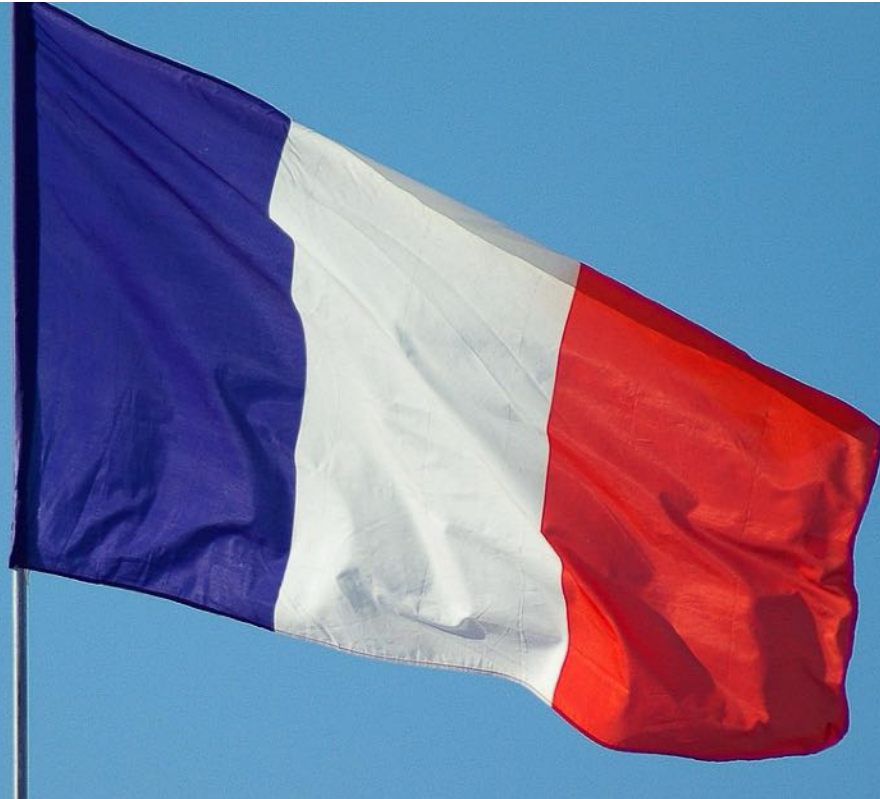


France to Launch E-Invoicing in September 2026: Formats and Profiles



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Overview

France is set to launch e-invoicing in September 2026 and has released the formats and profiles

On May 13, 2025, the AFNOR Standardization Commission established the minimum requirements for e-invoicing and e-reporting reform in France. AFNOR, the French Association for Standardization, plays a pivotal role in developing and promoting standards within the country and has been appointed to oversee the implementation of standardized e-invoicing.



Timeline for French E-Invoicing Implementation

2024: Preparatory Phase

- **October 2024:** DGFIP announced the discontinuation of the free PPF e-invoice service due to delays in development.

2025: Directory Pilot Phase

- **February:** The partner dematerialization platform (PDP) pilot opens for accredited e-invoicing service providers with beta candidates testing the Directory.
- **March to May:** All PDPs are invited to join the pilot for testing their connections to the Directory.
- **May:** Formats and profiles for invoices are published.
- **End of May:** Guidance on B2B use cases, rejected transactions, and standardization of APIs is provided.
- **June:** Yearbook is officially launched.
- **June:** PDPs transition to the Directory service, including consultations.
- **October:** Selected businesses begin testing connectivity with their respective PDPs.
- **October to December:** Interoperability testing for all registered PDPs is conducted.

Full Directory Access and Launch

- **February:** Full PDT testing of PPF functionality takes place in a sandbox, including testing for invoice exchanges.
- **Q2:** PDPs may publicize their full certification.
- **September 2026:** First Wave Launch
All businesses must be capable of accepting e-invoices. This phase focuses on B2B e-invoicing and e-reporting for large and medium-sized companies (those with more than 250 employees, and exceeding either €50 million in turnover or €43 million in balance sheet total). A three-month extension option will be available until December 2026.
- **September 2027:** Second Wave Launch
E-invoicing and e-reporting requirements will extend to small businesses that fall below the thresholds mentioned earlier. A similar option for a three-month extension until December 2027 will be available.



Additional Developments

On December 13, 2024, DGFIP confirmed the establishment of the French Peppol Authority, signaling a significant step towards a more streamlined approach to e-invoicing.

Initially, the plan included offering businesses the option to exchange e-invoices through the free PPF or by designating an accredited e-invoicing agent (PDP), referred to as the 'Y' e-invoicing model. However, due to scaling back on this initiative, businesses are now required to select their PDPs for the transmission and exchange of e-invoices with their customers. These PDPs may include their accounting or ERP vendors.

KGT has created an SAP-integrated e-invoicing add-on solution for France, featuring outbound and inbound functionalities to meet tax reporting requirements. This add-on includes a data extractor and a cockpit for generating periodic electronic invoices in the legal format and controls before submission. If you would like to receive more information or wish to see a demo of our product, please get in touch with us.

When SAP DRC launched a France e-invoicing solution as part of its e-document offerings, KGT emerged as a leading consultancy firm for SAP DRC and tax services. Recognized as an SAP DRC partner for French e-invoicing services, KGT is one of SAP's recommended implementation partners for this solution. We provide comprehensive support, including installation, configuration, customization, and training, to help you maximize the long-term value of your SAP DRC investment.

KGT is a SAP partner for PE services and a SAP Build partner, and to become an SAP partner, strict due diligence requirements must be met, including having certified SAP consultants. You can find us at: <https://partnerfinder.sap.com/profile/0001925409>

