



# France's mandatory B2B e-invoicing and e-reporting rollout (2026-2027)

## Does your business operate in France?

Faced with a VAT gap of close to €13 billion, France is introducing:

- Mandatory e-invoicing for domestic B2B sales
- Mandatory e-reporting for cross-border B2B sales & supplies and B2C sales



## This mandate impacts all companies operating in France

### France's E-Invoicing Mandate: A Major Shift in VAT Compliance

- **Global momentum:** France follows worldwide tax authorities in adopting continuous transaction controls (CTCs) to close VAT gaps.
- **Government visibility:** All B2B, B2C, and cross-border transactions will flow through the French tax authority in real time.
- **High stakes:** The mandate is complex, and compliance will be a major challenge for businesses operating in France.
- **The goal:** Combat fraud and secure VAT revenue with unprecedented oversight.

## What do I need to do to comply with the mandate?

All businesses **must** select a PA (a private service provider accredited by the tax authority) in order to receive or send e-invoices. PAs will act as the interface between companies and the French government. Sovos operates as an accredited PA within this framework.

## When does my business need to comply?

### French Mandate Timeline

<b>Feb-Aug 2026</b> Pilot Phase Live Transactions Only	<b>01 Sept 2026</b> Mandatory E-Invoicing Receiving Obligation All Businesses	<b>01 Sept 2026</b> Mandatory E-Invoicing Issuing & E-Reporting Obligation Large & Intermediate Companies	<b>01 Sept 2027</b> Mandatory E-Invoicing Issuing & E-Reporting Obligation Small / Medium & Micro Companies
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### Voluntary / Testing Phase

**Feb-Aug 2026**

A pilot phase will run from February to August 2026, allowing early live participation before mandatory rollout begins in September 2026.

### Mandatory E-Invoicing Receiving Obligation

**01 Sept 2026**

From September 2026, all businesses are required to receive electronic invoices in structured format through the mandated system.

### Mandatory E-Invoicing Issuing & E-Reporting Obligation

<b>01 Sept 2026</b> Large & Intermediate Companies	<b>01 Sept 2027</b> Small / Medium & Micro Companies	<b>Sept 2027</b> Non-established taxable persons must perform e-reporting for cross-border B2B and B2C transactions.
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## Specific reporting rules will apply for B2C and cross-border B2B transactions

Requirements to File VAT Returns as well as the obligation to provide a so-called FEC file (France's version of SAF-T) will additionally continue to apply.

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## Be prepared

### Sovos can help

France is just one of the major European economies introducing CTCs in the next few years. Businesses need 12-18 months (as recommended by the International Chamber of Commerce) to prepare for each individual mandate.

Organizations face overlapping deadlines, varied technical requirements, and phased rollouts. Don't risk rushed implementations, audit exposure, and operational disruption. Early planning and a globally scalable solution is essential.

Sovos is here to help. Our global, end-to-end solution ensures e-invoicing and e-reporting compliance in France and in 65+ other countries.

Discover our [scalable solution for France's continuous transaction controls requirements](#)

- **Tax compliance services** – to control, sign, archive and format invoicing data according to the legal requirements as well as create SAF-T (FEC) reporting for both suppliers and buyers
- **Sovos PA** – Sovos is a confirmed Plateforme Agréée (PA) partner
- **Connectivity services** – through Sovos or via our partners to deliver e-invoice, e-reporting and lifecycle status data

# SOVOS

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