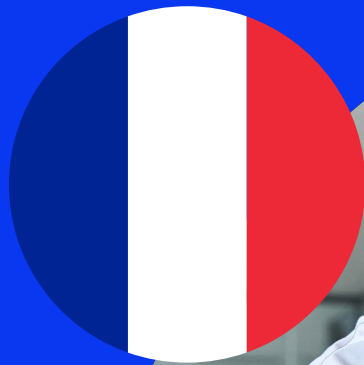


E-Reporting in France: Obligations and Statuses

Your guide to the
new e-Reporting
System in France



New e-Reporting System in France



Along with the new e-invoicing mandate changes in French finance law coming into effect in 2024, there are also several requirements for e-reporting.

These requirements are designed to capture data that isn't provided in e-invoicing flows, in e-reporting of lifecycle status changes, and payment receipts that relate to e-invoicing flows.

If you are going to be using a PDP (plateforme de dématérialisation partenaire) then your data will be supported and converted into the right format and sent to the PPF (Portail Public de Facturation). However, it's important to understand exactly **what** you will need to provide so that you can assess your readiness when the new laws come into effect.



Lifecycle Statuses and Payment Statuses

Lifecycle statuses are sent to, and received from, the PPF.

These provide **suppliers** and **buyers** visibility into invoice statuses which can save time following up for status updates. It may be possible that your current solution's statuses don't match the standardized statuses defined within the new French e-reporting requirements, or, you don't use the statuses that you may soon receive at the moment.

Depending on whether you are a buyer or supplier you will need to be ready to send different statuses and your teams will need to understand statuses that they may not be aware of today.

There are some nuances to who provides data for use cases like **self-billing** and where there are third-party **authorizations** involved. Excluding these corner cases, the chronological order and statuses are the ones defined in the table below:

Status	Explanation	Responsible for providing
In hand	Used when the invoice has been accepted by the Buyer. There are automatic system-generated statuses to show when an invoice is received.	Buyer
Approved	The invoice has been approved by the Buyer for payment.	Buyer
Partially Approved	The invoice has been partially approved by the Buyer for payment. There might be a need for a credit note.	Buyer
Disputed	There is a dispute regarding the invoice that could lead to a refusal by the buyer.	Buyer
Suspended	Supporting documents or information is missing.	Buyer
Completed	A reason for the suspended status has been resolved.	Supplier
Refused	The invoice has been rejected by the Buyer. There is another status called rejected which is system generated when a document doesn't meet the data requirements. There will be standardized refusal reasons which are yet to be defined.	Buyer
Payment Sent	Payment has been sent by the buyer.	Buyer
Payment Received	This status only relates to the supply of services and is mandatory. The supplier provides this in the case of an invoice, if there is a credit note then the buyer sends the status.	Supplier or Buyer

Payment data is provided in the same flow as lifecycle statuses for invoices in scope for e-invoicing.

Scope of E-reporting Obligation



B2B Transactions

This covers transactions both within and outside of the EU where at least one of the transaction parties is subject to VAT and is located in France.

The content requirements for reporting International B2B transactions are the same as domestic transactions with SIRET/ SIREN identifiers replaced with the local tax identifier for the international party. If data is not provided in a structured format then it needs to be converted to the format required by the PPF. Where the supplier is located in France and is subject to VAT but the buyer is not EU-based, the obligation to transmit transaction data lies with the supplier.



B2C Transactions

B2B transactions are defined as a transaction between a French supplier (who is subject to VAT and is located in France) and a French, European or non-European buyer, most likely a private individual.



This included the following classification of transactions:

- Retail sales
- Deliveries of goods and supplies of services taxable in France
- Distance selling of goods in France and within the EU
- Supplies of goods and services to private individuals outside the EU (e.g. video games, online music)

The reporting of B2C transactions differs slightly as invoices are not always required. Transaction and payment data are provided daily to the authorities and aggregated data can be provided. A PDP will aggregate data for your company but will need the information available to do this so that the data can be submitted successfully.

The data you will need to be able to provide includes:

- The total amount excluding VAT and the corresponding VAT amount for each tax rate
- The total amount of VAT payable, excluding any foreign VAT, expressed in euros for transactions in foreign currency
- Types of transactions, categorized by groups
- The number of daily transactions and date
- The total amounts of payments received broken down by VAT rate

If your business needs to facilitate B2B transactions and B2C from a point of sale that would typically be used for B2C retail transactions, it's important to understand e-invoicing requirements as well. A taxable entity may request an e-invoice and transactions above 150 Euros will require an e-invoice.



How Tradeshift Can Help

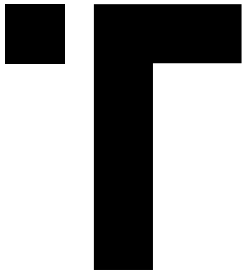
There are other use cases outlined in the requirements that also require attention. As a PDP, Tradeshift can help you identify the data you need to start preparing in order to comply with the changes.

Tradeshift can help by:

- Working with your business to help clarify and understand the process.
- Making sure your supply chain is able to send and receive documents, which will help minimize change disruption.
- Ensuring that your lifecycle and payment statuses are reported accurately and offering guidance on these relating to your internal processes.
- Tailoring a solution that's right for you including [e-invoicing](#), e-reporting, and [AP automation](#).
- Offering support by providing e-reporting to the authorities including data formats and content requirements.
- Providing you with all the advantages of choosing a global networked solution – we have deployment and implementation capabilities worldwide.



Want to learn more about how Tradeshift can help your organization comply with the French 2024 e-invoicing mandate? [Read our guide on How to Prepare for the French e-Invoicing Mandate.](#)



About Tradeshift

Tradeshift is a market leader in e-invoicing and accounts payable automation and an innovator in supplier financing and B2B marketplaces. Its cloud-based platform helps buyers and suppliers digitize invoice processing, automate accounts payable workflows and scale without limit. Headquartered in San Francisco, Tradeshift's vision is to connect every company in the world, creating economic opportunity for all.

Today, the Tradeshift platform is home to the world's fastest-growing network of buyers and sellers operating in more than 190 countries.

www.tradeshift.com