

# External Specification Document for Electronic Invoicing

General document

## History

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18/12/2024	Publication v3.0	
30/10/2025	Publication v3.1	<u>Changes to the following chapters:</u> <ul style="list-style-type: none"><li>• Purpose of the document (1.1)</li><li>• Contents of the document (1.2)<ul style="list-style-type: none"><li>• Overview of the current situation regarding the digitisation of invoices The context and objectives of the reform on the digitisation of invoices (2.2)</li><li>• The obligation to use electronic invoicing (e-invoicing) and to transmit invoice data (2.3.1)</li><li>• The obligation to transmit transaction and payment data (e-reporting) (2.3.2)</li><li>• Types of stakeholders (2.3.4)</li><li>• The phased compliance of VAT-registered businesses (2.3.5)</li><li>• The invoice transmission process between taxable persons (B2B) (2.3.6)</li><li>• The B2G invoice transmission process (2.3.7)</li><li>• The role of authorised platforms (APs) (2.3.8)</li><li>• Registration of authorised platforms (APs) (2.3.9)</li><li>• Interoperability between stakeholders in the reform (2.3.10)</li><li>• Mapping of data flows (3.2)</li><li>• Guiding principles (3.3.1)</li><li>• EDI connection (3.3.2)</li><li>• API connection (3.3.3)</li><li>• Creating a connection (3.3.4)</li><li>• Modifying a connection (3.3.5)</li><li>• The lifecycle of a flow (3.4.4)</li><li>• Naming flows (3.4.6)</li><li>• Guiding principles (3.5.1)</li><li>• Mapping flows (3.5.2)</li><li>• Initialising the directory (3.5.3)</li><li>• Consulting the directory (3.5.4)</li><li>• Updating the directory (3.5.5)</li><li>• Flow mapping (3.6.2)</li><li>• Regulatory data on an invoice (3.6.3)</li><li>• Mandatory statuses of an invoice (3.6.4)</li></ul></li></ul>

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DATE	DISTRIBUTION	TRACKING CHANGES
		<ul style="list-style-type: none"> <li>• Figure 35 – Creating a directory entry for a new service</li> <li>• Figure 36 – Updating entries following a reduction in the role of a public body to that of project owner (MOA)</li> <li>• Figure 38 – Updating the directory with a new PA</li> <li>• Figure 39 – Updating entries following the reduction of a public body's role to that of project owner (PO)</li> <li>• Figure 40 – Creation of services and corresponding directory entries</li> <li>• Figure 41 – Creation of entries following the implementation of a new addressing grid</li> <li>• Figure 42 – Creation of a new addressing grid</li> <li>• Figure 43 – Updating lines following the implementation of a new addressing grid</li> <li>• Figure 45 – Mapping of <i>e-invoicing</i> and lifecycle flows exchanged in B2B</li> <li>• Figure 46 – Mapping of <i>e-invoicing</i> and lifecycle flows exchanged in B2G, where Chorus Pro is the receiving platform</li> <li>• Figure 47 – Mapping of <i>e-invoicing</i> and lifecycle flows exchanged in B2G, if Chorus Pro is the issuing and receiving platform</li> <li>• Figure 48 – The nominal lifecycle of an invoice</li> <li>• Figure 49 – The lifecycle of a business object</li> <li>• Figure 50 – Mapping of <i>e-reporting</i> flows and lifecycle exchanged</li> <li>• Figure 52 – Processing of transaction and payment data by a public administration (PA) based on its service offering</li> <li>• Figure 55 – Transmission methods for a given period</li> <li>• Figure 56 – Separate transmission of invoice and transaction data from payment data</li> <li>• Figure 57 – Procedures for correcting a transmission relating to a past period</li> </ul> <p>Addition of the following figures:</p> <ul style="list-style-type: none"> <li>• Figure 15 – Recommendation for the composition of a data stream identifier</li> <li>• Figure 25 – Home page of the Directory portal (<a href="https://facturation.chorus-pro.gouv.fr/annuaire/#/">https://facturation.chorus-pro.gouv.fr/annuaire/#/</a>)</li> <li>• Figure 26 – Example of a screen from the Directory portal</li> <li>• Figure 37 – Example of a formal agreement on the choice of an approved platform</li> </ul>
30/04/2026	Publication v3.2	<p><u>Amendments to the following chapters:</u></p> <ul style="list-style-type: none"> <li>• <u>The scope of the reform (2.3)</u></li> <li>• <u>Types of stakeholders (2.3.4)</u></li> <li>• <u>The gradual compliance of VAT-registered businesses (2.3.5)</u></li> <li>• <u>The process for transmitting invoices between taxable persons (B2B) (2.3.6)</u></li> <li>• <u>Interoperability of stakeholders in the reform (2.3.10)</u></li> <li>• <u>Mandatory elements of an invoice (3.3.4)</u></li> <li>• <u>The lifecycle of a transaction (3.4.4)</u></li> <li>• <u>Updating the directory (3.5.5.5)</u></li> <li>• <u>Deadline for transmitting regulatory invoice data flows (3.6.5)</u></li> <li>• <u>Deadline for transmitting data flows relating to the lifecycle of mandatory statuses (3.6.6)</u></li> <li>• <u>Functional checks on regulatory data and mandatory statuses (3.6.7)</u></li> <li>• <u>The lifecycle of business objects of the regulatory data and mandatory status type (3.6.8)</u></li> <li>• <u>Transmission procedures (3.7.7)</u></li> </ul> <p><u>Addition of the following chapters:</u></p> <p>Allocation of data flows (3.4.6)</p>

# CONTENTS

1	Foreword .....	6
1.1	Purpose of the document .....	6
1.2	Contents of the document .....	6
2	Introduction .....	7
2.1	A summary of the current situation regarding the digitisation of invoices .....	7
2.2	Overview of the current situation regarding the digitisation of invoices: the context and objectives of the invoice digitisation reform .....	7
2.3	The scope of the reform .....	7
2.3.1.	The obligation to use electronic invoicing ( <i>e-invoicing</i> ) and to transmit invoice data 8	
2.3.2.	The obligation to transmit transaction and payment data ( <i>e-reporting</i> ) .....	8
2.3.3.	Simplifications and tolerances .....	9
2.3.4.	Types of stakeholders .....	11
2.3.5.	The gradual compliance of VAT-registered businesses .....	12
2.3.6.	The process for transmitting invoices between taxable persons (B2B) .....	13
2.3.7.	The B2G invoice transmission process .....	14
2.3.8.	The role of approved platforms (APs) .....	16
2.3.9.	Registration of approved platforms (APs) .....	16
2.3.10.	Interoperability between stakeholders in the reform .....	17
3	Presentation of the public invoicing portal (PPF) .....	18
3.1	The guiding principles of the Public Invoicing Portal (PPF) .....	18
3.2	Mapping of data flows .....	18
3.3	Connection to the Public Invoicing Portal (PPF) .....	22
3.3.1.	Guiding principles .....	22
3.3.2.	EDI connectivity .....	23
3.3.3.	The API connection .....	27
3.3.4.	Creating a connection .....	28
3.3.5.	Modifying a connection .....	29
3.3.6.	Viewing a connection .....	29
3.4	The exchange system .....	29
3.4.1.	Guiding principles .....	29
3.4.2.	Technical controls .....	30
3.4.3.	Application controls .....	30
3.4.4.	The lifecycle of a workflow .....	30
3.4.5.	Naming workflows .....	33
3.4.6.	Allocation of flows .....	37
3.5	The directory .....	37
3.5.1.	Guiding principles .....	37

3.5.2.	Mapping flows.....	38
3.5.3.	Initialising the directory .....	39
3.5.4.	Consulting the directory.....	42
3.5.5.	Updating the directory.....	44
3.5.6.	Functional checks on business objects of the 'directory line' type .....	54
3.5.7.	The lifecycle of business objects of the directory line type .....	54
3.5.8.	Reasons for rejection of business objects of the directory line type .....	55
3.6	The <i>e-invoicing</i> bubble .....	55
3.6.1.	Guiding principles.....	55
3.6.2.	Flow mapping .....	55
3.6.3.	Regulatory data on an invoice .....	57
3.6.4.	Mandatory statuses of an invoice .....	58
3.6.5.	Deadline for transmitting regulatory invoice data streams .....	60
3.6.6.	Deadline for submitting mandatory status lifecycle data.....	60
3.6.7.	Functional checks on regulatory data and mandatory statuses.....	60
3.6.8.	The lifecycle of business objects of the regulatory data and mandatory status type 60	
3.6.9.	Reasons for rejection of business objects of the regulatory data type .....	61
3.6.10.	Reasons for rejection of business objects of the mandatory status type .....	62
3.7	The <i>e-reporting</i> bubble.....	63
3.7.1.	Guiding principles.....	63
3.7.2.	Mapping flows.....	63
3.7.3.	Invoice data for international transactions .....	65
3.7.4.	Payment data for international transactions .....	66
3.7.5.	Data on transactions with non-taxable persons .....	66
3.7.6.	Payment details for transactions with non-taxable persons .....	66
3.7.7.	Transmission procedures.....	67
3.7.8.	Functional checks on transaction and payment data .....	70
3.7.9.	The lifecycle of transaction and payment data .....	70
3.7.10.	Reasons for rejecting business objects of the transaction and payment data type 71	
4	List of figures.....	72
5	Glossary .....	73
6	Reference texts .....	76
7	Applicable documentation.....	77
8	Contacts .....	78

# 1 Foreword

## 1.1 Purpose of the document

The external specifications dossier comprises all documents describing the exchange formats with the public invoicing portal<sup>1</sup> (PPF) as part of the widespread adoption of electronic invoicing between VAT-registered entities and the transmission of data to the tax authorities, as provided for in Article 26 of Law No. 2022-1157 of 16 August 2022 on the amended Finance Act for 2022, as amended by Article 91 of Law No. 2023-1322 on the Finance Act for 2024 and by Article 123 of Law No. 2026-103 on the Finance Act for 2026.

This document is organised into several sections to present the context and objectives of electronic invoicing, its regulatory framework, and to provide a functional description of the 'public invoicing portal' solution that has been implemented.

The external specifications form part of the organisation, development and management of the information systems of the stakeholders affected by this project.

This document is addressed directly to approved platforms as well as to all of the following stakeholders :

- French businesses that issue or receive invoices;
- French legal entities governed by public law that issue or receive invoices;
- software solution providers and third-party electronic transmission providers (compatible solutions);
- IT service providers responsible for managing approved platforms;
- agents acting on behalf of the issuers or recipients of invoices.

## 1.2 Document content

This document describes, from a functional and application perspective, the services offered by the public invoicing portal (PPF) and the procedures for exchanges with approved platforms (PA).

This document is not a user guide.

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<sup>1</sup> This document does not describe the formats for exchanging invoices between stakeholders and their approved platforms, or

between approved platforms. These formats and the procedures for their use are described in the AFNOR XP Z12-012 and Z12-014 standards.

## **2 Introduction**

### **2.1 Overview of the current situation regarding the digitisation of invoices**

The Economic Modernisation Act (LME) of 4 August 2008 already required the State to accept invoices issued by its suppliers in electronic form from 1 January 2012. From that date, the State implemented the “Chorus Factures” solution for suppliers to public bodies (B2G<sup>2</sup>relations). Via this platform, suppliers to public bodies could, if they wished, send their invoices in electronic format (PDF, online entry or EDI).

It was with Order No. 2014-697 of 26 June 2014 (repealed), transposing European Directive 2014/55/EU, that this obligation was extended to the entire public sector with effect from 1 January 2017. This Order also sets out a timetable for the phased implementation of the obligation to issue invoices to public bodies electronically. The ‘Chorus Factures’ solution was therefore replaced by ‘Chorus Pro’ on 1 January 2017, with the obligation to use it being phased in for different suppliers in the public sector according to their size. The legal framework for B2G electronic invoicing is now codified in the Public Procurement Code.

### **2.2 A reminder of the current situation regarding the digitisation of invoices: the context and objectives of the invoice digitisation reform**

For the past decade or so, European Member States and the European Commission have been pursuing the objective of rolling out electronic invoicing to facilitate business-to-business relations. France is supporting and leading these initiatives by implementing legal reforms and proposing measures to facilitate this modernisation of trade.

A new electronic invoicing system applies to invoices for transactions between VAT-registered businesses issued in electronic form, and it is envisaged that the data contained therein will be transmitted to the authorities for use, in particular, to modernise the collection and control procedures for VAT.

This reform has four objectives:

- to simplify life for businesses and boost their competitiveness by reducing the administrative burden, shortening payment times and increasing productivity through digitisation;
- to facilitate their VAT reporting obligations through pre-filled returns. This will pave the way for a new range of services from the authorities, particularly for the benefit of the smallest businesses;
- to combat tax fraud and reduce the VAT gap through automated cross-checking;
- improve real-time insight into business activity in order to facilitate the fine-tuning of the Government’s economic policy measures.

### **2.3 The scope of the reform**

The reform follows on from the requirement for electronic invoicing for all commercial transactions with the public sector (B2G).

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<sup>2</sup> Business to Government: the term ‘B2G’ is used to describe commercial transactions involving the private and public sectors.



The legal framework<sup>3</sup> for electronic invoicing is set out in Article 26 of Law No. 2022-1157 on the amended finance bill for 2022, adopted on 16 August 2022, as amended by Article 91 of Law No. 2023-1322 of 29 December 2023. The regulatory texts published in the Official Journal on 9 October 2022 supplement this legal framework:

- Decree No. 2022-1299 of 7 October 2022 on the widespread adoption of electronic invoicing in transactions between parties liable for value added tax and on the transmission of transaction data, amended by Decree No. 2024-266 of 25 March 2024;
- the Order of 7 October 2022 on the widespread adoption of electronic invoicing in transactions between parties liable for value added tax and the transmission of transaction data.

The electronic invoicing system was based both on a public invoicing portal (PPF) offering a free basic service, and on private operators, the approved platforms.

On 15 October 2024<sup>4</sup>, the State decided to prioritise the creation of a directory of recipients, essential for exchanges between platforms, and a data hub enabling their transmission to the tax authorities. The administration is supporting this transition through an ongoing consultation process with the project's key stakeholders: approved platforms, professional federations, compatible solutions and software publishers. The government reaffirms its commitment to supporting and rolling out electronic invoicing in business-to-business transactions.

In this context, Articles 289 bis, 289 E, 290, 290 A, 290 B, 1737, 1788 D and 1788 E of the General Tax Code (CGI) have been amended or added by the 2026 Finance Act (Article 123) in line with this reorientation of the project. The regulatory framework for implementation will also be amended by September 2026.

### **2.3.1. The obligation to use electronic invoicing (*e-invoicing*) and to transmit invoice data**

The aforementioned provisions make the electronic exchange of invoices mandatory for domestic transactions between VAT-registered persons established, domiciled or habitually resident in France.

The General Tax Code (CGI) provides for an obligation to use electronic invoicing<sup>5</sup>(*e-invoicing*), namely the issuance, transmission and receipt of invoices in accordance with standards defined by decree. It also provides for the communication of certain invoice data<sup>6</sup>to the tax authorities.

### **2.3.2. The obligation to transmit transaction and payment data (*e-reporting*)**

To fully meet the objectives of the reform, Articles 290 and 290 A provide for additional data transmission obligations.

Article 290 of the CGI provides for the *e-reporting* obligation, namely the transmission to the authorities of data relating to transactions<sup>7</sup>:

- business-to-business non domestic, known as B2B  
International (International Business-to-Business);

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<sup>3</sup> These texts will need to be amended to take account of the reorientation of the reform announced in the press release of 15 October 2024.

<sup>4</sup> See Chapter 7 – Applicable documentation: Press release of 15 October 2024.

<sup>5</sup> Art. 289 bis. – I.

<sup>6</sup> Art. 289 E of the CGI.

<sup>7</sup> Article 290 sets out the transactions (supplies of goods and services) that must be *reported electronically* and communicated to the tax authorities in electronic form in accordance with transmission standards laid down by order of the Minister responsible for the budget.

- between businesses and a non-taxable person in France, known as B2C<sup>8</sup> (Business-to-Consumer).

In addition to the obligations regarding electronic invoicing (*e-invoicing*) and the transmission of invoice and transaction data (*e-reporting* of transactions), Article 290A of the CGI provides for the obligation to transmit certain payment data (*e-reporting* of payments) to the tax authorities. This obligation applies only to the provision of services, provided that the business has not opted to pay VAT on debits or is required to reverse-charge VAT, as well as to all transactions for which VAT is payable on receipt of payment (deposit invoices and agricultural transactions).

### **2.3.3. Simplifications and allowances**

Since January 2025, the Directorate-General for Public Finances (DGFIP) and the Agency for State Financial IT (AIFE) have conducted extensive consultation work during some sixty meetings organised with over 250 participants, notably under the auspices of the French Standardisation Association (AFNOR).

This consultation has led to various developments in the electronic invoicing system, such as the implementation of a formal agreement on the designation of receiving platforms, the strengthening of platform audits and data security requirements, as well as the regulation of portability. These elements, which enable the State to fully fulfil its role as guarantor and regulator, are included in the 2026 Finance Act.

This phase of consultation and analysis also made it possible to define concrete measures for simplification and flexibility, confirmed by a letter dated 29 August 2025 from the Minister for Public Accounts and the Minister of State for Trade, Crafts, Small and Medium-sized Enterprises and the Social and Solidarity Economy, addressed to the main representative professional organisations, aimed at easing constraints, clarifying obligations and facilitating the adoption of the scheme. The simplifications and flexibilities are being progressively incorporated into the reform, whether at the legislative, regulatory or doctrinal level, for implementation on 1 September 2026.

Therefore, pending the regulatory implementation of these provisions, they are already set out in this document to enable businesses and software providers to make the necessary adjustments.

#### **Simplifications:**

##### **Removal of the obligation to provide line-by-line details in *e-reporting* relating to invoice data for incoming international transactions**

This simplification brings the French system into line with the reality of international commercial practices and international flows, where exchanged invoices are often poorly structured or unstructured. This measure helps to limit reporting obligations, in the absence of standardised formats, and the costs borne by businesses.

All relevant tags in flow 10.1 for invoice data relating to incoming international transactions will be optional.

##### **Removal of the obligation to report the number of transactions in *e-reporting* for transactions with non-taxable persons (B2C).**

This simplification significantly reduces the reporting burden on businesses by removing a piece of data that is difficult to consolidate in certain accounting setups.

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<sup>8</sup> Business-to-Consumer: the term 'B2C' is used to describe commercial transactions involving businesses and individual consumers.

The relevant field (number of transactions) in data stream 10.3 relating to transactions with non-taxable persons will be optional.

### **No obligation to submit a ‘blank e-report’**

This simplification clarifies the scope of the *e-reporting* obligation. It prevents businesses from having to submit an empty *e-report*, i.e. one containing no data, to the authorities when they have not carried out any transactions subject to value added tax (VAT). It reduces the administrative burden on businesses.

### **Discontinuation of the requirement to submit new data to the authorities during the reform’s roll-out phase**

This simplification eases the obligations on businesses and approved platforms regarding certain data sets that were initially required to be submitted to the authorities. This measure preserves the development schedules for IT solutions for businesses and platforms.

### **Exclusion of *e-reporting* for certain transactions outside the European Union (EU) carried out between taxable persons in France**

Certain transactions between French taxable persons outside the EU may be subject to foreign VAT, invoiced by the French taxable person. The transmission of foreign VAT data can be difficult to carry out in certain situations and may require specific developments: the code and indication of the applicable VAT must comply with French requirements, even though the transaction may be subject to foreign VAT.

This simplification also applies to other transactions subject to foreign VAT, invoiced by the French taxable person. For example, businesses established in France that carry out transactions in foreign countries are sometimes required to charge VAT other than French VAT, on the grounds that foreign legislation makes them liable for such VAT in respect of these transactions. In such cases, to avoid any risk of confusion between the application of French provisions and those of foreign legislation, the businesses concerned must state very clearly on their invoices that the VAT charged is the VAT of a specific foreign country. (BOI-TVA-DECLA-30-20-20-10 §360).

This simplification thus significantly reduces the reporting burden. It is taken into account at two levels:

- point V of Article 289 bis of the CGI specifies that it does not apply to transactions referred to in point 2 of section II of Article 289-0 or in point 1 of section I of Article 262 ter;
- for *e-reporting* and flow 10<sup>9</sup>: in situations where VAT other than French VAT is invoiced and Article 290 of the CGI requires *e-reporting* for this transaction, the exclusion referred to in the simplification consists of requiring *e-reporting* only of the pre-VAT amount. To complete the VAT line in *e-reporting* in data stream 10, you will be required to use an ‘S’ code and a rate of 0 to indicate the absence of French VAT.

This exemption therefore does not apply to standard intra-Community transactions or exports that are exempt, but only to the specific case of transactions subject to foreign VAT.

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<sup>9</sup> F10: Data transmission flow for transactions and payments relating to international business-to-business transactions (B2Bi, Bi2B, Bi2G and Bi2Bi) or with non-taxable persons (B2C, G2C).

## **Tolerances:**

### **Simplified calculation method permitted for e-reporting of VAT on the margin in B2C**

For transactions between a taxable person and a private individual subject to the VAT margin scheme, a simplified calculation method is permitted under the *e-reporting* system: this involves allowing businesses that are unable to calculate their margin in real time to declare a margin based on an average margin rate specific to their business. This system reduces the complexity of the calculations required of businesses, whilst allowing them to adjust their figures at a later date via their VAT return.

This simplified calculation method is described in the AFNOR electronic invoicing standard.

### **Exclusion of entities without a SIREN number from the penalty scheme**

Entities without a SIREN number, and therefore unable to be included in the directory of invoice recipients, will not be subject to penalties.

Suppliers to these entities will also not be penalised if they do not issue electronic invoices to entities without a SIREN number. They must carry out *e-reporting* as if they were invoicing a non-taxable person.

### **Grace period for entities with a SIREN number not yet included in the directory**

A grace period will apply in the enforcement of penalties where an entity with a SIREN number has not yet been included in the directory of recipients due to administrative validation processes or technical difficulties attributable to the administration.

Suppliers to these entities will also not be penalised if they do not issue electronic invoices to entities not yet included in the directory. They must carry out *e-reporting* as if they were invoicing a non-taxable person.

### **Postponement to 1 September 2027 for non-established taxable persons regarding e-reporting of acquisitions: transactions in France and intra-Community transactions**

For transactions subject to *e-reporting* of acquisitions for non-established taxable persons, the obligation to carry out this *e-reporting* (i.e., as the liable purchaser) will only apply from 1 September 2027, regardless of the size of the business.

For other transactions (outgoing flows), the timetable remains unchanged, depending on the size of the business.

## **2.3.4. The types of stakeholders**

The main types of stakeholders involved in the reform:

- **private-sector companies:** private entities, regardless of their size, whether buyers or sellers, or their agents, whether or not they have an internal or external (service provider) digitalisation solution;
- **public bodies:** this includes all public administrations: central government and , public institutions and local authorities that issue or receive electronic invoices via the Chorus Pro public platform;
- **approved platforms (APs):** service providers offering services for the control, management, transmission and receipt of invoices. Only approved platforms, registered with the administration, may transmit electronic invoices directly to their recipients and transmit data to the public invoicing portal;

- **compatible solutions (CS)**: service providers offering solutions for the digitisation and management of invoices (*formerly known as digitisation operators*) or the entity's IT system software. These operators or software solutions are linked to at least one approved platform and cannot transmit electronic invoices directly to their recipients or transmit data to the public invoicing portal, but may act in the name and on behalf of the company via the platforms of their choice (including Chorus Pro);
- **the public invoicing portal (PPF)**: a public platform that manages the directory of<sup>10</sup>, consolidates invoicing, transaction and payment data, as well as information relating to the processing status of invoices (life cycle)<sup>11</sup> on behalf of the tax authorities;
- **Chorus Pro**: a platform for public bodies (central government, ancillary budgets, local authorities and public bodies). This public platform is the single platform for receiving and sending invoices within the public sector. It enables:
  - businesses to send electronic invoices to public bodies,
  - public bodies to submit invoices:
    - to other public bodies,
    - to businesses subject to VAT.
  - public bodies to transmit aggregated transaction and payment data (e-reporting).
- **the tax authorities**: the authority that receives invoicing, transaction and payment data, and then uses it for purposes including the modernisation of value added tax collection and control procedures.

### 2.3.5. The gradual compliance of VAT-registered businesses

In accordance with Article 91 of the Finance Act for 2024 No. 2023-1322 of 29 December 2023, all businesses, regardless of their size and legal form, must be able, by 1 September 2026, to receive invoices in electronic format, as certain businesses<sup>12</sup> will be required to issue their invoices in electronic format from that date.

In order to take account of the characteristics of businesses and their ability to adapt their invoicing processes, the obligations regarding the issuance of electronic invoices (*e-invoicing*) and the transmission of transaction and payment data (*e-reporting*)<sup>13</sup> will be implemented progressively, in two phases:

- from 1 September 2026 for all taxable persons, excluding micro-enterprises, very small, small and medium-sized enterprises that are not members of a single taxable entity within the meaning of Article 256 C of the General Tax Code;
- from 1 September 2027 for all taxable persons.

The size of a business is assessed according to the following criteria<sup>14</sup>:

- a micro-enterprise is an enterprise with fewer than 10 employees and whose turnover or annual balance sheet total does not exceed €2 million;

<sup>10</sup> Section III of Article 289 bis of the CGI.

<sup>11</sup> Order of the Minister for the Economy, Finance and Industrial and Digital Sovereignty of 7 October 2022.

<sup>12</sup> Large enterprises, medium-sized enterprises and entities that are members of a single taxable entity.

<sup>13</sup> The timetable set out in Article 26 of Law No. 2022-1157 of 16 August 2022 on the Amending Finance Act for 2022, as amended by Article 91 of Law No. 2023-1322 of 29 December 2023 on the Finance Act for 2024.

<sup>14</sup> Article 51 of Law No. 2008-776 of 4 August 2008 on the modernisation of the economy.

- an SME is an enterprise with fewer than 250 employees and an annual turnover not exceeding €50 million or a balance sheet total not exceeding €43 million;
- a mid-sized enterprise (ETI) is an enterprise that does not fall within the SME category, with fewer than 5,000 employees and an annual turnover not exceeding €1,500 million or a balance sheet total not exceeding €2,000 million;
- a large enterprise is an enterprise with a workforce of more than 5,000 people or, if its workforce is fewer than 5,000 people, with an annual turnover exceeding €1,500 million and a balance sheet total exceeding €2,000 million.

The size of the undertaking is determined at the level of each legal entity as at 1 January 2025 on the basis of the figures taken from the profit and loss account for the last financial year ended prior to that date. Failing that, it is assessed on the basis of the figures in the profit and loss account for the first financial year ending on or after that date.

For foreign businesses not established (for VAT purposes) in France that are subject to *e-reporting* obligations, the relevant criteria (number of employees, balance sheet total/turnover) are assessed at the level of the foreign entity as a whole (regardless of its activities in France).

### **2.3.6. The process for transmitting invoices between taxable persons (B2B<sup>15</sup>)**

Under the scheme, *“the issuance, transmission and receipt of electronic invoices shall be carried out using an approved platform”* <sup>16</sup> *“The data from electronic invoices issued pursuant to Article 289 bis(I) shall be transmitted to the tax authorities via the approved platform chosen by the taxable person.”* <sup>17</sup>

The diagram resulting from these provisions, which illustrates the relationship between the various players in the ecosystem, corresponds to the so-called ‘Y-shaped’ diagram:

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<sup>15</sup> “Business to business” refers to commercial relations between businesses (particularly in the context of a relationship between a business and its supplier).

<sup>16</sup> These provisions are set out in paragraph I of Article 289 *bis* of the CGI.

<sup>17</sup> These provisions are set out in Article 289 E of the CGI.

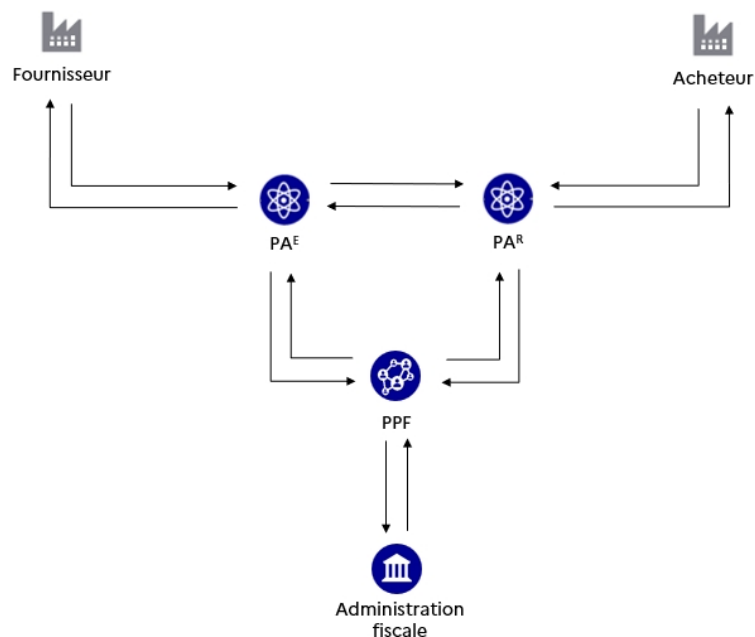


Figure 1 – The B2B circuit

This architecture is designed to integrate seamlessly into existing practices. The implementation of the Y-model is favoured as it meets the expectations of businesses and operators, the vast majority of whom have expressed a preference for this model. Indeed, all businesses already using private operators see it as a means of limiting the costs of adaptation and the costs of entering this reform.

The chosen system is based on a balance between:

- the freedom granted to each business to use the approved platform of its choice for issuing or receiving invoices;
- the obligation to report invoicing, transaction and payment data to the tax authorities.

### 2.3.7. The B2G invoice transmission channel

Within the system, the Chorus Pro solution remains the single reception platform for public purchasers (B2G process).

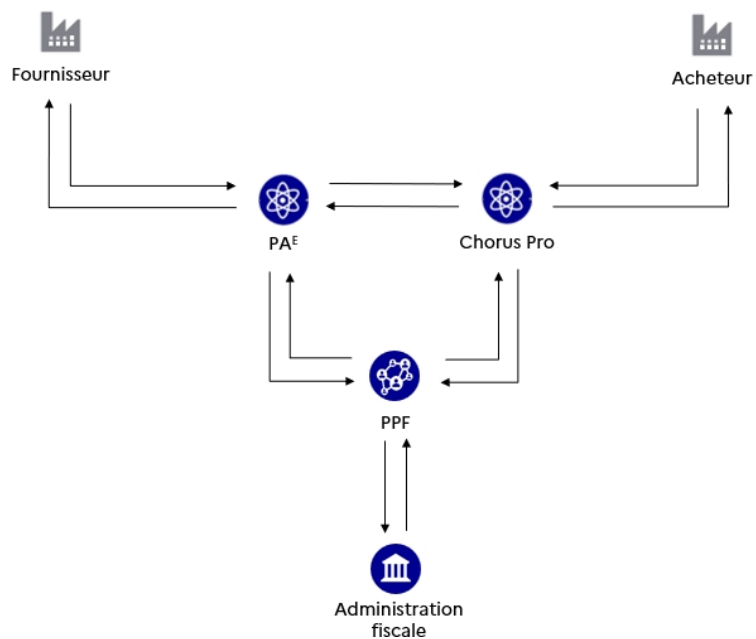


Figure 2 – The B2G channel, with Chorus Pro as the receiving platform

Suppliers already connected to the Chorus Pro solution, either directly or indirectly, will be able to retain their connections and usage to transmit B2G invoices. Chorus Pro will then assume the obligations relating to the issuing platform (transmission of regulatory data to the PPF) within this framework.

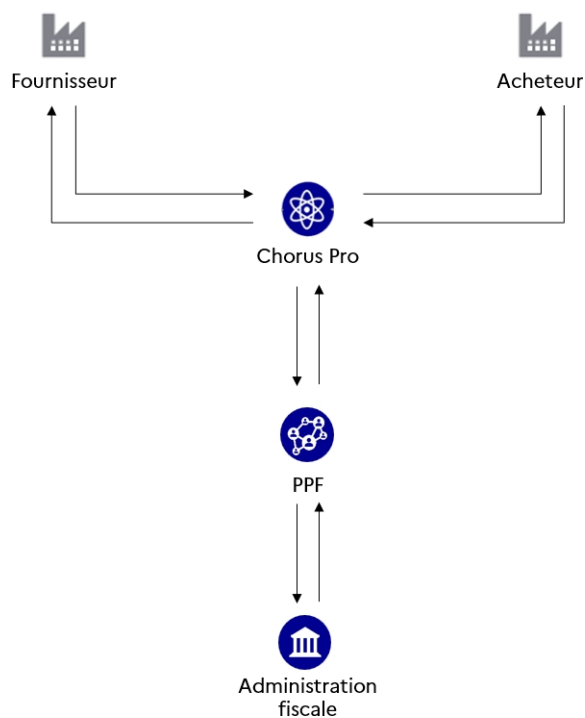


Figure 3 - The B2G circuit, with the supplier connected directly to Chorus Pro



### 2.3.8. The role of approved platforms (APs)

The 'Y' diagram applies equally to electronic invoicing and to the transmission of invoicing and transaction data:

- in the context of electronic invoicing, accredited platforms (APs) must ensure the submission, transmission and tracking of domestic B2B and B2G invoices. Invoices issued by a company (or the entity authorised by it) must be transmitted to the platform of its choice, and that platform will be responsible for transmitting the invoice to its recipient;
- approved platforms (APs) will be responsible for extracting data from invoices to be transmitted in a structured format to the public invoicing portal (PIP);
- as part of *e-reporting*, approved platforms (APs) ensure the transmission of transaction data (relating to international B2B and B2C transactions) and payment data to the public invoicing portal (PIP).

An approved platform (AP) is a service provider that will have the following obligations<sup>18</sup>:

- as an issuing platform acting on behalf of the supplier, it will be responsible for issuing the invoice in electronic format to the platform of the invoice recipient listed in the directory and for enabling its tracking (invoice lifecycle);
- as a receiving platform (acting on behalf of the invoice recipient), it will be responsible for updating the information relating to its client user contained in the central directory. It will receive the electronic invoice on behalf of its user. Depending on the contract with its user, it may or may not forward the invoice to them. It will be obliged, if its client so requests, to convert the format of the invoice issued by the supplier into another of the core formats (or another format depending on its service offering)<sup>19</sup>.

An approved platform (AP) will be responsible for extracting and transmitting regulatory data relating to invoices and their lifecycle (*e-invoicing*), as well as transaction and payment data (*e-reporting*) to the public invoicing portal (PIP). The latter, acting as a hub, will transmit this data to the tax authorities.

These obligations must be carried out in such a way as to ensure:

- the correct routing and addressing of invoices;
- the quality, integrity, authenticity and completeness of the data, as well as its compliance with tax regulations;
- compliance with security measures;
- transparency of information provided to users regarding the processing and services carried out.

### 2.3.9. Registration of approved platforms (APs)

Article 290 B of the CGI provides for a registration procedure for approved platforms.

The registration number is issued for a period of three years. To obtain a registration number, an applicant platform must provide information and documentation demonstrating its ability to fulfil its functions in accordance with high security standards. In particular, it must undertake to submit a compliance audit to the authorities before the end of the first year following the registration number taking effect, i.e. after the definitive registration has been issued.

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<sup>18</sup> Articles 289a, 289E, 290 and 290A of the General Tax Code.

<sup>19</sup> This conversion must ensure data integrity between the original format and the converted format.

Renewal is subject to the same conditions<sup>20</sup> as for obtaining the registration number.

#### **2.3.10. Interoperability among stakeholders in the reform**

The principle of interoperability refers to the ability of a network – in this case, the electronic invoicing ecosystem (public invoicing portal, approved platform) – to enable all the systems involved to communicate with one another.

The interoperability of stakeholders in the electronic invoicing system thus relies on the commitment of approved platforms to comply with the following:

- the establishment of a central directory managed by the public invoicing portal (PPF), made available to the platforms, containing the information necessary for routing and addressing invoices to businesses and organisations;
- the connection of each accredited platform (PA) registered with the Public Invoicing Portal (PPF) to at least one other accredited platform (PA) registered<sup>21</sup>. These connections must be established in such a way as to comply with all the rules laid down and thus ensure compliance with the system;
- compliance with the minimum set of formats based on semantic and syntactic standards that comply with the European standard EN16931 to facilitate exchanges: UBL, CII and Factur-X;
- the diversity of exchange channels (EDI, API and portal), and exchange protocols (SFTP<sup>22</sup>, AS/2<sup>23</sup>, AS/4<sup>24</sup>);
- the integration of the Peppol network as a complementary interoperability infrastructure, enabling secure and standardised exchanges between accredited platforms (APs), in accordance with European and French specifications.

In the event that two approved platforms are unable to ensure their interoperability for exchanging data with one another, and one of them uses a network-based information exchange protocol such as Peppol, the platforms must use this protocol.<sup>25</sup>

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<sup>20</sup> The conditions for registration are set out in Article 242 *nonies* B of Annex II to the General Tax Code, and the conditions for renewal in Article 242 *nonies* C of Annex II to the General Tax Code.

<sup>21</sup> Connection may be established via a bilateral agreement between platforms or through membership of a networked information exchange protocol (e.g. the Peppol network).

<sup>22</sup> Secure File Transfer Protocol.

<sup>23</sup> Applicable Statement 2 (AS/2) protocol.

<sup>24</sup> Applicable Statement 4 (AS/4) protocol.

<sup>25</sup> Reference provided for in draft Article 242 *nonies* I of Annex II to the forthcoming General Tax Code.

### 3 Presentation of the Public Invoicing Portal (PPF)

#### 3.1 The guiding principles of the Public Invoicing Portal (PPF)

The Public Invoicing Portal (PPF) is the public operator which:

- manages the central directory<sup>26</sup> ;
- aggregates invoicing, transaction and payment data, as well as information relating to the processing status of invoices (life cycle)<sup>27</sup> and transmits this data to the tax authorities.

#### 3.2 Mapping of data flows

There are four types of data flows exchanged between the ecosystem's stakeholders:

- *e-invoicing* data flows;
- lifecycle data flows;
- *e-reporting* flows;
- directory data flows.

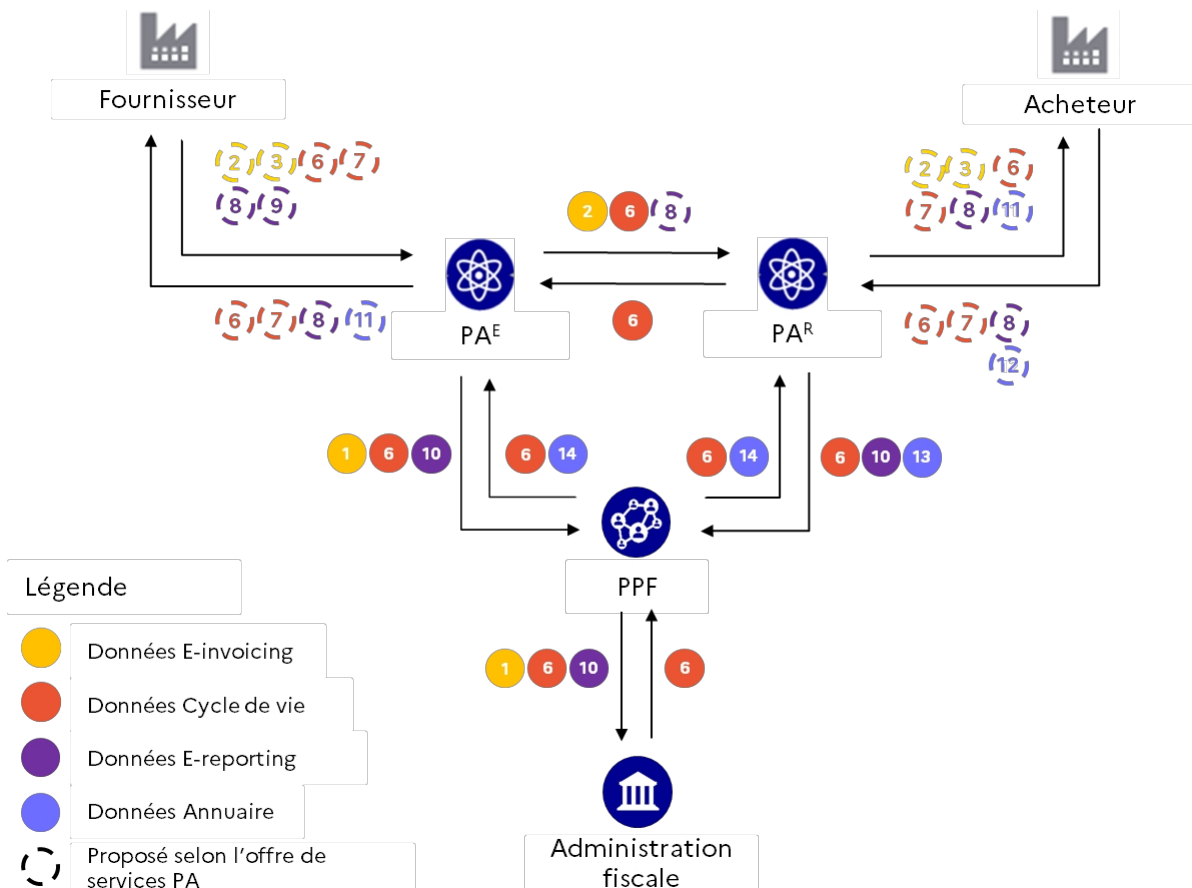


Figure 4 – Map of data flows exchanged between ecosystem participants

<sup>26</sup> Article 289 bis III of the General Tax Code.

<sup>27</sup> Order of the Minister for the Budget of 7 October 2022.

Flow No.	Stakeholders	Description
1	PA <sup>E</sup> PPF Tax authorities	<p>F1: Regulatory invoice data flow<sup>28</sup>, in UBL or CII syntax format.</p> <p>Any issuing platform (PA or Chorus Pro) is required to ensure the extraction of this regulatory data from the invoice data streams (F2 and/or F3, see below) that it issues on behalf of its clients, and to transmit the corresponding data stream to the public invoicing portal (PPF). The PPF checks and then transmits this data stream to the tax authorities.</p>
2	PA <sup>E</sup> Supplier PA <sup>R</sup> Buyer	<p>F2: Flow of electronic invoices relating to domestic transactions between businesses or with the public sector (B2B, B2G or G2B), in one of the three core syntax formats (UBL, CII, Factur-X), depending on the services offered by the platforms (PA<sup>E</sup>, PA<sup>R</sup> or Chorus Pro).</p> <p>These invoices must contain <i>at least</i> all the regulatory data, as they are used by the PA<sup>E</sup> to generate the regulatory data flow (F1) prior to its transmission to the PPF. This invoice flow (F2) is not transmitted to the PPF.</p> <p>The invoice stream (F2) is transmitted by the supplier to the PA<sup>E</sup>. Based on the addressing and routing information contained in the directory, the PA<sup>E</sup> transmits the invoice to the buyer's PA<sup>R</sup>. Depending on the purchaser's requirements, the PA<sup>R</sup> may convert the invoice into UBL, CII, Factur-X or another format (F3, see below) in accordance with its service offering, before making it available to the buyer.</p>
3	Supplier PA <sup>E</sup> PA <sup>R</sup> Buyer	<p>F3: Flow of electronic invoices relating to domestic transactions between businesses or with the public sector (B2B, B2G or G2B), in a syntactic format other than one of the three core formats (UBL, CII, Factur-X), depending on the service offering of the platforms (PA<sup>E</sup>, PA<sup>R</sup> or Chorus Pro).</p> <p>These invoices must contain, <i>as a minimum</i>, all the regulatory data required to enable the PA<sup>E</sup> to process them and generate the regulatory data flow (F1) prior to its transmission to the PPF. This invoice flow (F3) is not transmitted to the PPF.</p> <p>The invoice stream is transmitted by the supplier to the PA<sup>E</sup>. Based on the addressing and routing information contained in the directory, the PA<sup>E</sup> transmits the invoice to the buyer's PA<sup>R</sup>, provided the latter is able to accept it. Depending on the purchaser's requirements, the PA<sup>R</sup> may convert the invoice into UBL, CII, Factur-X or another format (F3) in accordance with its service offering, before making it available to the buyer.</p>

<sup>28</sup> The mandatory details of an invoice are defined in Article 242 nonies A of Annex II to the CGI, and the regulatory data are

defined in Article 41 septies D of Annex IV to the CGI.

<p>6</p>	<p>PA<sup>E</sup>Supplier PA<sup>R</sup> Buyer PPF Tax authority</p>	<p>F6: Lifecycle flow, in CDAR<sup>29</sup>syntax format.</p> <p>The lifecycle conveys the statuses of business objects, which are necessary for all parties in the invoicing chain to track the progress of processing.</p> <p>Depending on the circumstances, this flow may be:</p> <ul style="list-style-type: none"> <li>- transmitted by the supplier to the PA<sup>E</sup> ;</li> <li>- transmitted by the purchaser to the PA<sup>R</sup> ;</li> <li>- generated by the platforms (PA<sup>E</sup>or PA<sup>R</sup>).</li> </ul> <p>Every platform (PA<sup>E</sup>or PA<sup>R</sup>) is required to transmit to the PPF the mandatory statuses carried by this lifecycle flow. The PPF checks and then transmits this flow to the tax authorities.</p> <p>The PPF also issues lifecycle data for all business objects it receives from the platforms: flows, regulatory invoice data (F1), lifecycle data (F6) and/or directory data (F13).</p>
<p>7</p>	<p>Supplier PA<sup>E</sup> PA<sup>R</sup> Buyer</p>	<p>F7: Lifecycle flow, in a syntax format other than CDAR, depending on the service offering of the platforms (PA<sup>E</sup> and PA<sup>R</sup> ). The lifecycle conveys the statuses of business objects, which are necessary for all stakeholders in the invoicing chain to track the progress of processing.</p> <p>These lifecycle flows must, <i>as a minimum</i>, convey all data relating to the mandatory statuses of invoices to enable their use by the platforms (PA<sup>E</sup>and PA<sup>R</sup>) to generate the lifecycle flow (F6) prior to its transmission to the PPF. This lifecycle flow (F7) is not transmitted to the PPF.</p> <p>Depending on the circumstances, this flow may be:</p> <ul style="list-style-type: none"> <li>- transmitted by the supplier to the PA<sup>E</sup>;</li> <li>- transmitted by the purchaser to the PA<sup>R</sup>;</li> <li>- generated by the platforms (PA<sup>E</sup>or PA<sup>R</sup>).</li> </ul>
<p>8</p>	<p>Supplier PA<sup>E</sup> PA<sup>R</sup> Buyer</p>	<p>F8: Flows of electronic invoices relating to international business-to-business transactions (B2Bi, Bi2B and Bi2Bi), in UBL, CII, Factur-X or other formats depending on the service offering of the supplier's PA<sup>E</sup>and/or the buyer's PA<sup>R</sup>.</p> <p>Depending on their service offering, PA<sup>E</sup>s and PA<sup>R</sup>s may accept and exchange this type of invoice, and process them in a similar manner (receipt, verification, processing, transmission) in the same way as electronic invoices for</p>

<sup>29</sup> The CDAR format supported by the Public Invoicing Portal (PPF) is the UN/CEFACT SCRDM CI Cross Domain Application Response message.

		<p>domestic business-to-business (B2B) transactions <sup>30</sup>in accordance with the rules laid down by the AFNOR standard for these invoices.</p> <p>This data stream is transmitted by the supplier to its PA<sup>E</sup>, or by the purchaser to its PA<sup>R</sup>, which converts it into a transmission data stream (flow 10), for data processing and transmission to the PPF<sup>31</sup>.</p>
9	Supplier PA <sup>E</sup>	<p>F9: Flow of electronic invoices relating to transactions with non-taxable persons (B2C), in UBL, CII, Factur-X or another format depending on the service offering of the supplier's PA<sup>E</sup>.</p> <p>Depending on their service offering, PA<sup>E</sup>s may accept this type of invoice and process it in a manner analogous (receipt, verification, processing, transmission) to electronic invoices for domestic business-to-business (B2B) transactions <sup>32</sup> in accordance with the rules set out by the AFNOR standard for such invoices.</p> <p>It is transmitted by the supplier to their PA<sup>E</sup>, which converts it into a transmission data stream (stream 10), for data processing and transmission to the PPF<sup>33</sup>.</p>
10	Supplier PA <sup>E</sup> PA <sup>R</sup> Buyer	<p>F10: Data transmission flow for transaction and payment data relating to international business-to-business transactions (B2Bi, Bi2B, Bi2G and Bi2Bi) or with non-taxable persons (B2C, G2C).</p> <p>Depending on the circumstances, this flow may be:</p> <ul style="list-style-type: none"> <li>- transmitted by the taxable declarant (the supplier or purchaser, as applicable) to their declaration platform;</li> <li>- generated by the taxable declarant's platform from electronic invoice flows (flows 8 and 9).</li> </ul> <p>At the end of the reporting period (as defined by the taxable declarant's tax regime), the reporting platform aggregates all flow 10 data, whether transmitted or generated during the period.</p> <p>The transaction and payment data feed must be transmitted by the platform (PA<sup>E</sup> and PA<sup>R</sup>) in aggregated form to the PPF. The PPF checks and then forwards this feed to the tax authorities.</p>

<sup>30</sup> These invoices must not be subject to the generation of a data stream 1 or the transmission of lifecycle data (data stream 6) to the PPF.

<sup>31</sup> Procedures for the processing and transmission of transaction and payment data as described in Articles 41 septies J to P of Annex IV to the CGI.

<sup>32</sup> These invoices must not be subject to the generation of a data stream 1 or the transmission of lifecycle data (data stream 6) to the PPF.

<sup>33</sup> Procedures for the processing and transmission of transaction and payment data as described in Articles 41 septies J to P of Annex IV to the CGI.



11	PA <sup>E</sup> Supplier PA <sup>R</sup> Buyer	F11: Directory enquiry flow transmitted, depending on its service offering, by a platform (PA <sup>E</sup> or PA <sup>R</sup> ) to its users (supplier or purchaser). Depending on the circumstances, this flow enables: <ul style="list-style-type: none"> <li>a supplier to obtain the address details required to issue an invoice to a buyer;</li> <li>a buyer to verify that their billing details are correct and up to date.</li> </ul>
12	Buyer PA <sup>R</sup>	F12: Directory update flow transmitted by a buyer to their PA <sup>R</sup> , depending on their service offering. This flow enables a buyer to correct or update their invoicing address details.
13	PA <sup>R</sup> PPF	F13: Directory update flow transmitted by a PA <sup>R</sup> to the PPF. This flow enables a platform to correct or update, on behalf of its users, their invoice address details.
14	PA <sup>E</sup> PA <sup>R</sup> PPF	F14: Directory query feed transmitted by the PPF to the platforms (PA <sup>E</sup> or PA <sup>R</sup> ). Depending on the subscriptions chosen by the platforms, they may receive, at regular intervals, a complete export of the directory ('full' feed) or only the updates made to the directory during a defined period ('differential' feed).

The data feeds exchanged directly with the Public Billing Portal (PPF), and the data they contain, are described in Annexes 1 to 6 of this document.

### 3.3 Connection to the Public Billing Portal (PPF)

#### 3.3.1. Guiding principles

A connection establishes the interconnection between a partner<sup>34</sup> and the Public Billing Portal (PPF) for exchanges from one of its applications:

- an EDI connection is associated with the following elements: the partner's application code, the technical exchange protocol, the partner's certificate, and their subscriptions;
- an API connection is associated with the following elements: an application declared in the partner's account opened in the PISTE<sup>35</sup> application, a partner application code and a technical account.

The Public Invoicing Portal (PPF) manages partners' EDI and API connections:

- the creation, updating and deactivation of connections;
- viewing information relating to a connection.

These features will be accessible to authorised partners<sup>36</sup> via the Chorus Pro services portal.

<sup>34</sup> The term 'partner' refers to any information system (IS) connected to the PPF.

<sup>35</sup> PISTE: service intermediation platform for the transformation of the State.

<sup>36</sup> Authorised partners have an account on the service portal (in both the test and production environments), are affiliated with a 'PA'-type organisation, and have the dedicated 'Connection modifications' profile.

### 3.3.2. The EDI connection

EDI connections with the Public Invoicing Portal (PPF) are designed to enable the exchange of large data volumes to ensure bulk processing. The Public Invoicing Portal provides EDI-connected partners with the SFTP, AS/2 and AS/4 exchange protocols (see below).

A partner<sup>37</sup> may only use one of these protocols per connection.

#### 3.3.2.1. The SFTP protocol

The Secure File Transfer Protocol (or SSH File Transfer Protocol) is a protocol that enables the transfer of files between a server (the PPF) and a partner (also known as a 'client'), ensuring that the entire connection is encrypted, including passwords and the content of the transfers. It is a variant of the FTP protocol that secures the session via a Secure Shell (SSH) connection.

To request a connection to the Public Billing Portal (PPF) exchange system via the SFTP protocol, partners must:

- have an SFTP client;
- have a sequence number assignment utility;
- define a procedure for sending and receiving data.

Partner authentication is carried out using their public key<sup>38</sup>. This key must be provided<sup>39</sup> to the AIFE during the connection phase, in accordance with the current procedures for TLS data flows.

The security of the protocol must first be ensured by:

- the AIFE server's public key made available<sup>40</sup> to the partner;
- the encryption algorithms<sup>41</sup> which the partner must support;
- the RSA key pairs used for partner authentication.

Each partner has their own file deposit and retrieval SAS:

- the partner must upload the files they wish to submit to the public invoicing portal (PPF) to the dedicated SFTP server;
- the partner must retrieve from the dedicated SFTP server the files made available to them by the public billing portal (PPF) within the specified retrieval period<sup>42</sup>. A file made available may only be retrieved once.

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<sup>37</sup> The term 'partner' refers to any IT system connected to the PPF.

<sup>38</sup> RSA key pair.

<sup>39</sup> The partner's X.509v3 SFTP certificate containing the public RSA key and other information such as the partner's identity, the certification authority (CA) that issued the certificate, and the certificate's validity period.

<sup>40</sup> Via URLs, based on TLS exchange principles.

<sup>41</sup> AES128\_CBC and AES256\_CBC.

<sup>42</sup> The file retention period is set at one week (7 days). After this period, the files are automatically deleted and are therefore no longer available.

To this end, the partner is authorised to use automated tools (scripts or utilities) to upload or retrieve files.

Each partner must submit files whose naming must comply with the rules described<sup>43</sup> in this document.

Any manipulation of files made available (other than retrieval) or of the retrieval directory (other than listing) is prohibited.

The workflow of an SFTP transfer is as follows:



Figure 5 - Flowchart of an incoming data stream via SFTP

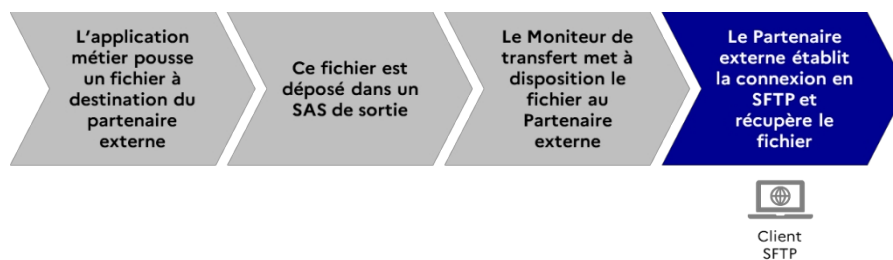


Figure 6 - Flowchart of an outgoing data stream via the SFTP protocol

### 3.3.2.2. The AS/2 protocol

The Applicable Statement 2 (AS/2) protocol is a file transfer protocol operating in 'push' mode, allowing the partner to send a file directly to the recipient on their own initiative. AS/2 specifies the methods for connection, delivery, validation and acknowledgement of data. A distinctive feature of this protocol is that it incorporates a protocol-based acknowledgement system known as MDN.

To request a connection to the Public Invoicing Portal (PPF) exchange system via the AS/2 protocol, partners must:

- have an AS/2 server for receiving messages;
- have an AS/2 client for sending messages;
- have servers capable of handling synchronous MDNs;
- have a sequence number assignment utility;
- define a procedure for sending and receiving messages.

<sup>43</sup> See dedicated section 3.4.5. Naming of data streams

Partner authentication is carried out using the electronic signature mechanism provided by the AS/2 protocol. This certificate<sup>44</sup> must be provided to the AIFE during the connection phase.

The security of the protocol<sup>45</sup> must first be ensured by:

- a sequence number assignment utility;
- a defined transmission and reception procedure;
- a certificate for authentication, signature<sup>46</sup> and encryption<sup>47</sup> operations.

Each partner transmits:

- the file encapsulated in the AS/2 request, in the form of an attachment<sup>48</sup>, the naming of which must comply with the rules described<sup>49</sup> in this document;
- the data envelope is then sent over the Internet using standard protocols;
- the data is transmitted via the HTTP protocol, as a POST request, to a fully qualified domain name (FQDN);
- acknowledgements (MDN) are generated synchronously<sup>50</sup> to inform the client of the success (OK) or failure (NOK) of the transfer. In the event of failure (NOK), the transfer must be retried.

The sequence of events for an AS/2 transfer is as follows:



Figure 7 - Flowchart of an incoming stream via the AS/2 protocol

<sup>44</sup> X509v3.

<sup>45</sup> The transport layer does not require TLS.

<sup>46</sup> SHA-2.

<sup>47</sup> AES 256.

<sup>48</sup> SMIME.

<sup>49</sup> See dedicated section 3.4.5. Naming of data flows

<sup>50</sup> AS/2 does not include an automatic recovery mechanism. If transfer acknowledgements are not received, it is necessary to contact the technical support representative for the public billing portal (PPF).

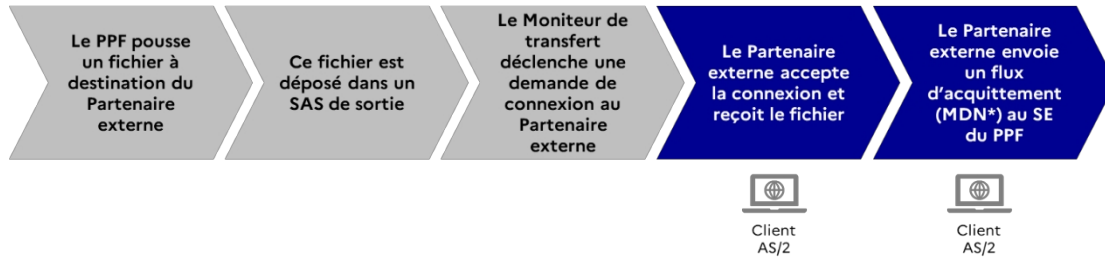


Figure 8 – Flowchart of an outgoing flow via the AS/2 protocol

### 3.3.2.3. The AS/4 protocol

The Applicable Statement 4 (AS/4) protocol is a file transfer protocol operating in ‘push’ or ‘pull’ mode. The AS/4 protocol specifies the mode of connection, delivery, validation and acknowledgement of data. A distinctive feature of this protocol is that it incorporates a protocol-based acknowledgement system known as MDN.

To request a connection to the Public Invoicing Portal (PPF) exchange system via the AS/4 protocol, users must:

- have an AS/4 server for receiving messages;
- have an AS/4 client for sending messages;
- have servers capable of handling signed acknowledgement messages (SOAP);
- have a sequence number assignment utility;
- define a procedure for sending and receiving messages.

Partner authentication is carried out using the electronic signature mechanism provided by the AS/4 protocol. This certificate<sup>51</sup> must be provided to AIFE during the connection phase.

The security of the protocol<sup>52</sup> must first be ensured by:

- a sequence number assignment utility;
- a defined transmission and reception procedure;
- a certificate for authentication, signature<sup>53</sup> and encryption<sup>54</sup> operations.

Each partner transmits:

- the file encapsulated in the AS/4 request, as an attachment<sup>55</sup>, the naming of which must comply with the rules described<sup>56</sup> in this document;
- the data envelope is then sent via the Internet using standard protocols;
- the data is transmitted via the HTTP protocol, as a POST request, to a fully qualified domain name (FQDN);

<sup>51</sup> X509v3.

<sup>52</sup> The transport layer does not require TLS.

<sup>53</sup> SHA-2.

<sup>54</sup> AES 256.

<sup>(55)</sup> SOAP attachment.

<sup>56</sup> See dedicated section 3.4.5. The naming of

- acknowledgements (SOAP) are generated synchronously<sup>57</sup> and signed to indicate to the client whether the transfer was successful (OK) or failed (NOK). In the event of failure (NOK), the transfer must be retried.

The workflow of an AS/4 transfer is as follows:



Figure 9 - Flow diagram of an incoming flow via the AS/4 protocol



Figure 10 - Flow diagram of an outgoing flow via the AS/4 protocol

### 3.3.3. The API connection

API connections with the Public Billing Portal (PPF) are designed to enable data exchange with a partner. One of the advantages of the API mode is that it capitalises on the IT tools already deployed within the partner's organisation, by integrating additional and/or complementary data. The API services of the Public Invoicing Portal (PPF) are exposed via the Service Intermediation Platform for Government Transformation<sup>58</sup> (PISTE).

The API services offered by the Public Invoicing Portal (PPF) are characterised by:

- an OAuth2 authentication method;
- REST-style architectural principles;
- data requests sent via the HTTP protocol;
- messages in JSON or XML format or an HTTP return code;
- synchronous calls (i.e. the connection is maintained after each call until a response is received);
- the use of the GET, POST, PUT and DELETE verbs;
- the use of URLs for API versioning<sup>59</sup> ;
- multi-language support<sup>60</sup> .

<sup>57</sup> AS/4 does not include an automatic recovery mechanism. If transfer acknowledgements are not received, it is necessary to contact the technical support representative for the public billing portal (PPF).

<sup>58</sup> See Chapter 7 – Applicable documentation: Presentation of the PISTE platform.

<sup>59</sup> In the event of changes, at least two versions of each API will be maintained to facilitate client adaptation.

<sup>60</sup> A language input parameter will be set in the API call parameters so that API response messages (technical or functional) are received in French (FR). The option to select English (EN) will be made available at a later date.

Following an API call by a partner, the server returns data (JSON or XML) or an HTTP return code. In the case of an error return code, this response details the error encountered in the body of the message.

There are two types of technical errors:

- a client error is associated with error code 40x;
- a server error is associated with error code 50x.

The main HTTP status codes are:

Response code	Description – Comment
200	OK
201	OK, a new resource has been created
204	OK, the resource has been deleted
206	The request was processed without error, but the amount of information returned has been reduced
400	The request is invalid or cannot be fulfilled
401	The request is not authorised and requires user authentication
403	The request is denied or access is not permitted
404	There is no resource corresponding to the given URL
408	The maximum time limit for the request has been reached
422	Data validation error
429	The maximum number of calls within a given time limit has been reached
500	An internal server error has occurred
501	The resource is not implemented
503	The service is currently unavailable

*Table 1 - List of HTTPS response codes*

The main API services<sup>61</sup> offered by the Public Billing Portal (PPF) fall within the scope of the PPF directory<sup>62</sup>.

### 3.3.4. Setting up a connection

Each approved platform (AP) must set up *at least* one EDI connection, following the dedicated procedure<sup>63</sup> and in compliance with the security requirements defined by the AIFE. It may choose, via a subscription system, the data flows (interfaces) it wishes to transmit and receive.

These connections must be tested via the qualification platform<sup>64</sup> provided for this purpose.

To create an EDI connection, the partner must:

- select the exchange protocol;
- provide an RGS 1\* certificate (minimum), which must be unique and valid;
- select their interface subscriptions (transmission and/or reception);
- provide the technical specifications (network information);
- provide a contact person to facilitate exchanges.

<sup>61</sup> These APIs are described in the technical documentation relating to the directory (Swagger published on PISTE).

<sup>62</sup> See dedicated chapter 3.5. The directory

<sup>63</sup> See Chapter 7 – Applicable documentation: Chorus Pro's initial B2G/G2G external specifications – EDI Annex.

<sup>64</sup> The qualification platform has been accessible since 03/02/2025.



To create an API connection, the partner must:

- declare the name of the PISTE application, which must be unique;
- provide a contact person to facilitate communication.



Figure 11 – Setting up a connection to the public billing portal (PPF)

### 3.3.5. Modifying a connection

A partner may modify their EDI connection to:

- update their certificate;
- update their interface subscriptions (add, remove);
- update the end date of their connection, which allows the connection to be deactivated on a date set by the partner;
- change the technical contact.

A partner can modify an API connection to:

- update the name of the PISTE application;
- deactivate the API connection;
- change the technical contact.

### 3.3.6. Viewing a connection

A partner can view all API and EDI connections linked to their organisations via a dedicated user interface. All connection details are displayed, along with the current status of the connection and the certificate expiry date for an EDI connection.

## 3.4 The exchange system

### 3.4.1. Guiding principles

The exchange system (SE) manages data transfers between partner information systems (IS) and the public invoicing portal (PPF) IS.

Partner authentication is carried out via their application code, defined when their connection was created. Using the application code, the exchange system checks the following information:

- the existence and validity of a connection for this partner application code;
- the type of data flow associated with the subscription for this connection;

- the technical exchange protocol to be used.

Only connected partners are authorised to transmit data flows to the exchange system, depending on the type of data flow to which they are subscribed for sending and/or receiving, as well as the exchange protocol they have chosen for this purpose.

### 3.4.2. Technical checks

All incoming data streams, sent by a connected and authorised partner, are checked. The following technical checks are carried out on the data stream and the files it contains<sup>65</sup>:

- antivirus check;
- content check (not empty);
- file extension check<sup>66</sup> ;
- check of the data stream size and the number of files contained within the data stream <sup>67</sup>;
- envelope and uniqueness checks.

### 3.4.3. Application checks

If the technical checks do not reveal any anomalies in the stream, then application checks are performed on each file to ensure that:

- each file is usable;
- each file complies with regulatory and/or syntactic requirements<sup>68</sup> .

### 3.4.4. The lifecycle of a data flow

Any data stream received by the Public Invoicing Portal (PPF) – outside the data stream lifecycle – will be subject to a lifecycle<sup>(69)</sup> notification sent to the issuing partner, in order to inform the latter of the processing status of that data stream by the PPF.

Subject	Code	Label	Character	Definition
Flow	500	Admissible	Mandatory	The transaction is checked and compliant.
Flow	501	Invalid	Required	The flow is checked but does not comply.

Table 2 - Possible statuses of a flow

A batch is rejected if:

- the result of one or more technical checks is a failure;
- the result of one or more application checks is a failure.

<sup>65</sup> All files contained in a feed are of the same type and format.

<sup>66</sup> The permitted file extensions are tar.gz and xml.

<sup>67</sup> The maximum permitted size for a data stream is 1 GB, and each file contained within the data stream must not exceed a maximum size of 100 MB.

<sup>68</sup> These checks are described using XSD.

<sup>69</sup> All files generated by the PPF are encoded in UTF-8 and all XML files received must be encoded in UTF-8.

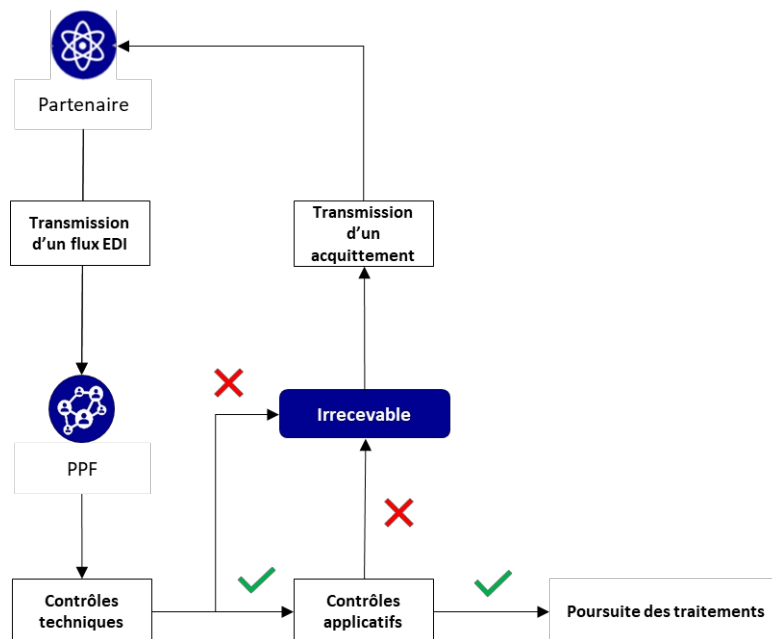


Figure 12 – Inadmissibility of a data flow in the event of failure to pass application checks

The rejection of a transaction is associated with one or more reasons, and the source of the anomalies<sup>70</sup> is indicated, to enable the partner to take the appropriate corrective action.

The reasons for a data flow being rejected are:

<sup>70</sup> The identifier of the data flow and/or files checked as non-compliant.

Code	Description	Description
IRR_SIZE	Stream size check	The flow exceeds the permitted size limit.
IRR_SIZE_F	File size check	One or more files in the stream exceed the permitted size limit.
IRR_ATTACHMENT_SIZE	Attachment size check	One or more attachments exceed the permitted size limit.
IRR_UNIQUE	Uniqueness check	The message has already been sent and received.
IRR_EMPTY	Non-empty flow check	The flow is empty.
IRR_EMPTY_F	Non-empty file check	One or more files in the stream are empty.
IRR_EMPTY_ATTACHMENT	Check for non-empty attachments	One or more attachments are empty.
IRR_FORM	Check on the name of the workflow envelope	The flow name does not comply with the naming rules.
IRR_NOM_F	File name check	The name of one or more files does not comply with the naming rules <sup>71</sup> .
IRR_NOM_PJ	Attachment name check	The name of one or more attachments does not comply with the naming rules.
IRR_TYPE	Check of file type and extension	The file type and/or extension do not comply.
IRR_TYPE_F	File type and extension check	The type and/or extension of the files contained in the stream are not compliant.
IRR_EXT_DOC	Check of document type and extension The type and/or extension of the attachments in the flow are not compliant.	The type and/or extension of the attachments in the stream do not comply.
IRR_ANTIVIRUS	Antivirus check	The workflow does not meet security requirements.
IRR_CODE_INTER	Unknown interface code	The interface code of the flow is not recognised by the system.
IRR_EXTRAC	Extraction of the archive	The archive for the submitted flow could not be extracted.
IRR_CODE_APP	Application code check	No connection exists for the flow's application code.
IRR_SYNTAX	File syntax check	The syntax of one or more files is incorrect.

Table 3 - List of reasons for rejection

If the technical and application checks return no anomalies, then the stream (and each file it contains) is valid.

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<sup>71</sup> A naming convention for F1 files requires the following format: *<profile>\_<filename>.xml*. The *<profile>* enables these flows to be processed efficiently according to the regulatory data path (see dedicated section 3.6.3 Regulatory data in an invoice), and can take the two values 'Base' and 'Full'. Files with different profiles may be present within the same data stream.

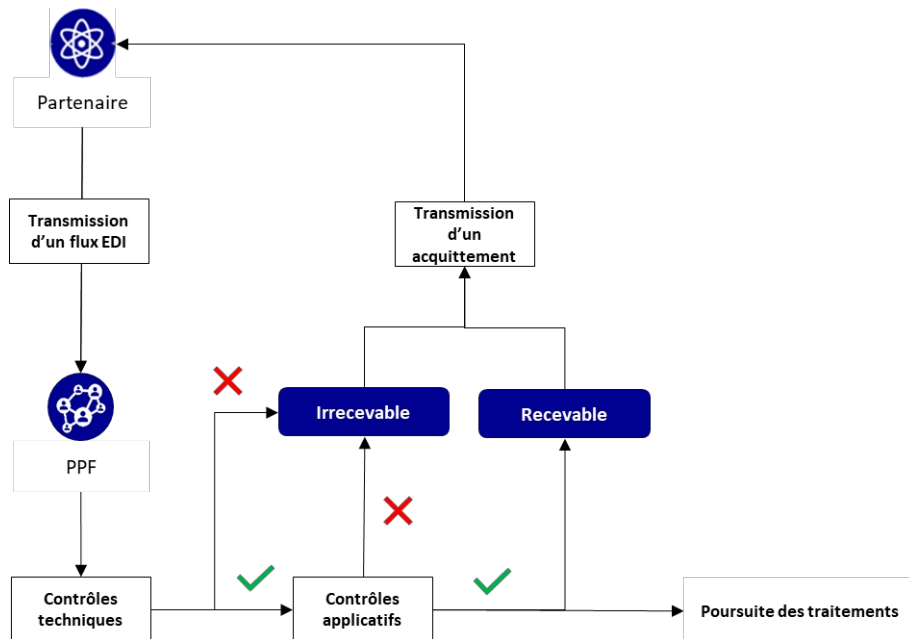


Figure 13 - The admissibility of a flow following successful technical and application checks

In the event of either acceptance or rejection, the exchange system will allocate the necessary lifecycle objects<sup>72</sup> to form a flow<sup>73</sup>. Once formed, the exchange system sends the flow to the partner via the technical exchange protocol that the latter selected when setting up their connection.

### 3.4.5. Naming of flows

The header of a flow consists of:

- an interface code that identifies the nature of the flow and its format;
- a partner application code for the sender or recipient of the flow<sup>74</sup> ;
- a flow identifier (25 characters) constructed from the application code of the flow's sender (first 6 characters) and a sequence number (19 characters: digits or uppercase letters).

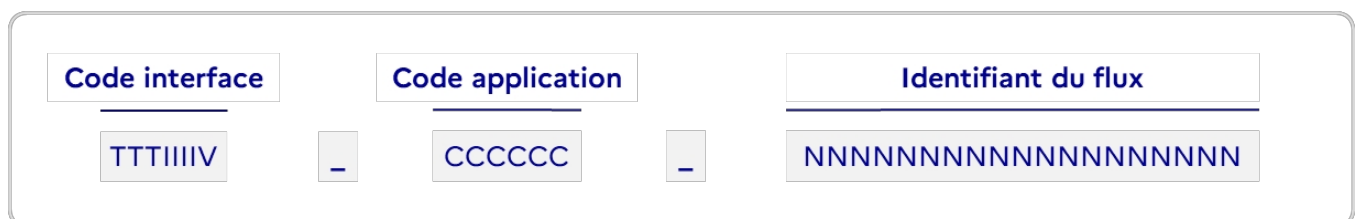


Figure 14 - The composition of a data flow header

AIFE recommendation:

It is recommended that the flow identifier be constructed as follows:

- application code (CCCCC): 6 alphanumeric characters
- interface code (IIII): 4 digits
- flow identifier (XXXXXXXXXXXXXXXXXX): 15 digits defined by the sender.

<sup>72</sup> The allocation criteria are: the partner application code, the nature of the data stream, the data stream format, the maximum size of a data stream, the maximum number of files contained in a data stream and the maximum time limit for making the information available.

<sup>(73)</sup> 'tar.gz' archive format.

<sup>74</sup> When a message is sent by a partner to the PPF (incoming message), the application code of the partner sending the message must be entered. When a message is sent by the PPF (outgoing message) to a partner, the application code of the partner receiving the message must be entered.



Figure 15 – Recommendation for the composition of a message identifier

Example:

Submission of a regulatory data message (F1) in UBL format with interface code FFE0111A and partner application code AAA123: **FFE0111A\_AAA123\_AAA12301100000000000001**.

The expected interface codes for each message type are:

Flow No.	Description	Message format (syntax)	Interface code
F6	Flow lifecycle	CDAR	CFE + IIIIV (derived from the initial interface code) <sup>75</sup>
	Invoice lifecycle	CDAR	FFE0614A
	Regulatory data lifecycle <sup>76</sup>	CDAR	FFE0604A
	Life cycle of mandatory statuses	CDAR	FFE0654A
	Lifecycle of transaction and payment data	CDAR	FFE0624A
	Directory Update Lifecycle	CDAR	FFE0634A
F1	Regulatory data	UBL	FFE0111A
		CII	FFE0112A
F10	Transaction and payment data	Specific format	FFE1025A
F13	Directory update	Specific format	FFE1235A
F14	Exporting the directory	Specific format	FFE1435A

Table 4 - List of interface codes by flow type

Examples:

- An approved issuing platform (application code: AAA123) transmits a mandatory data flow – F1 in UBL format (sequence number: 0111000000123456789) to the public invoicing portal (application code: PPF001):

<sup>75</sup> The interface code for a lifecycle flow relating to a flow-type object is derived from the header of the original flow, with only the first letter 'F' replaced by 'C'.

<sup>76</sup> This lifecycle shall be transmitted exclusively via the public billing portal (PPF).

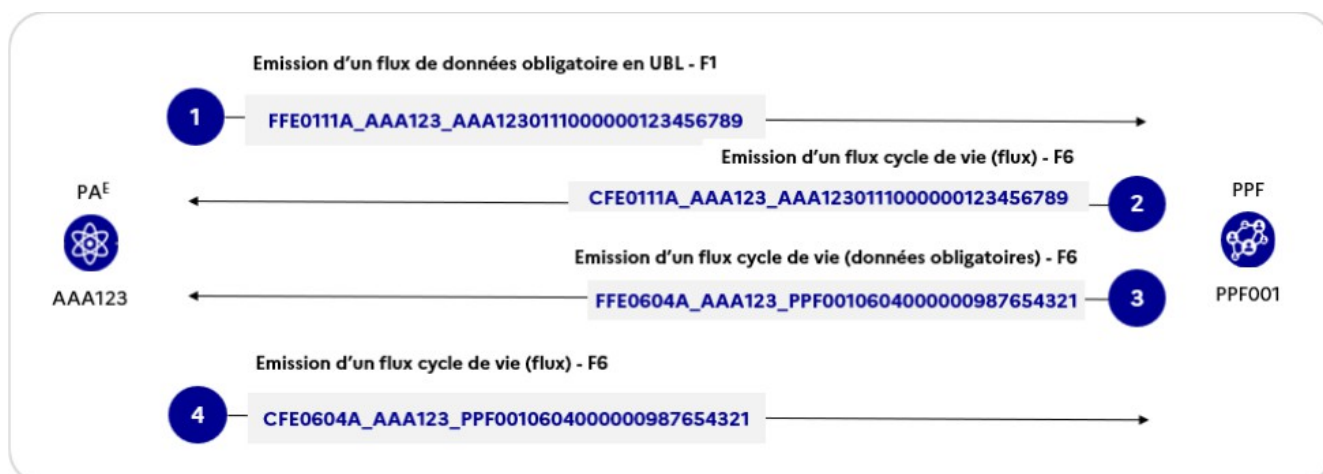


Figure 16 - Flow diagram for F1

- An approved issuing platform (application code: AAA123) transmits a regulatory status flow – F6 (sequence number: 0614000000123456789) to the public billing portal (application code: PPF001):

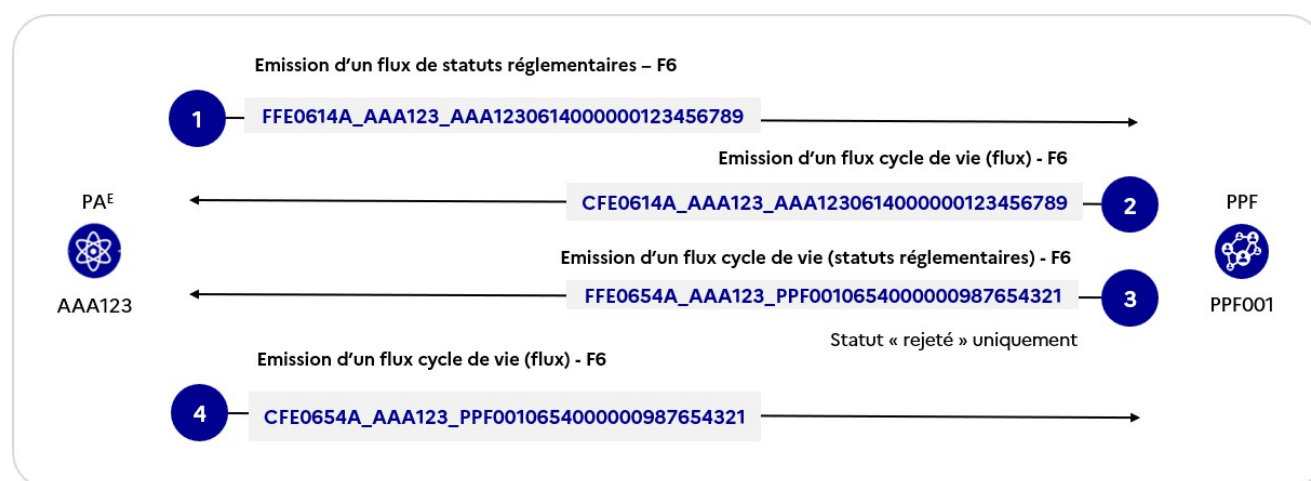


Figure 17 - Flowchart for F6

Note: the PPF only issues a lifecycle (regulatory statuses) – F6 if the regulatory statuses transmitted by the platform are rejected (i.e. an anomaly was detected following functional checks).

- An approved issuing platform (application code: AAA123) transmits a transmission flow – F10 (sequence number: 1025000000123456789) to the public billing portal (application code: PPF001):



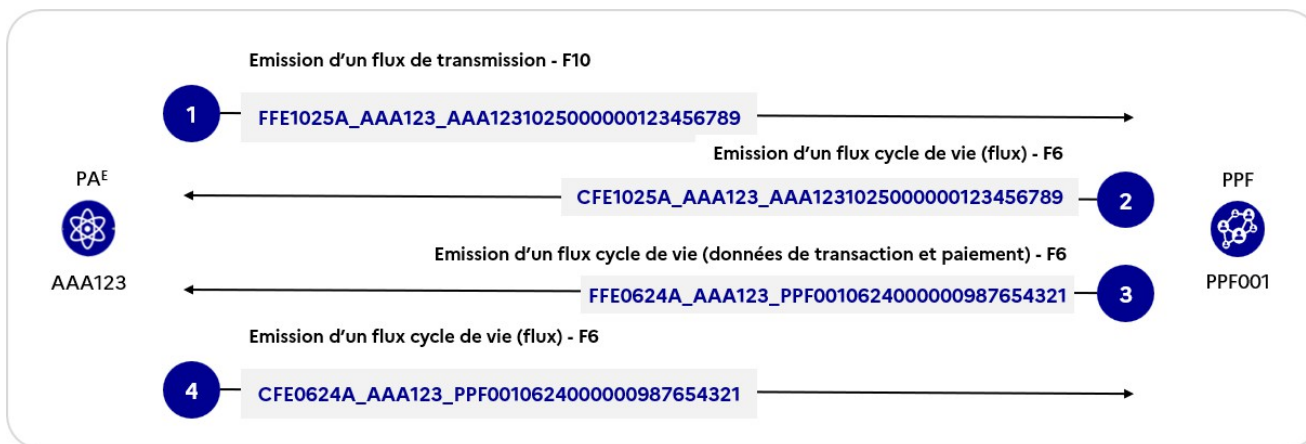


Figure 18 – Flowchart of F10 data streams

- An approved receiving platform (application code: BBB123) transmits a directory update flow – F13 (sequence number: 1235000000123456789) to the public billing portal (application code: PPF001):

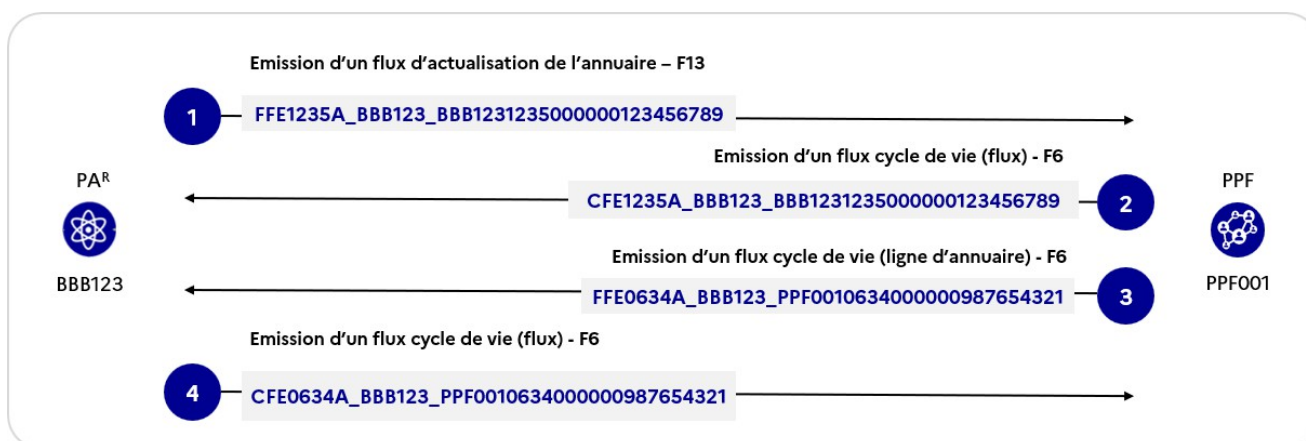


Figure 19 – Flow diagram for F13

- The public billing portal sends a query data stream – F14 (sequence number: 1435000000123456789) to an approved platform (application code: AAA123):

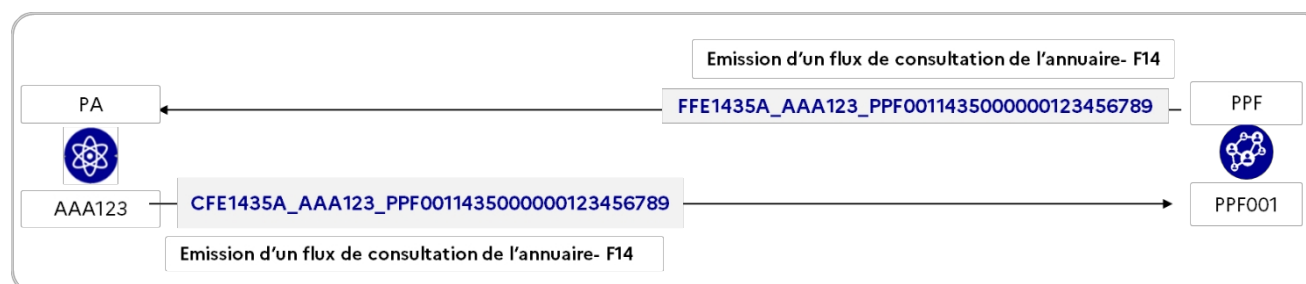


Figure 20 - Flow diagram for F14

Note: the approved platform does not send a lifecycle (directory line) – F6 to the public billing portal.

### 3.4.6. Allocation of data flows

To preserve the PPF's service capacity, PAs are requested to batch data flows sent to the PPF.

It is therefore recommended not to transmit data on an ad hoc, individual basis, but to trigger the sending of a flow – consisting of a set of business objects – when one of the following conditions is met:

- The last data stream was sent more than **an hour** ago
- **The maximum number of business objects (F1, F6, F10 or F13 files) has been reached:** this maximum number, which varies depending on the type of data stream, will be finalised during the pilot phase. The following table is therefore provided for information purposes <sup>only</sup> and will be amended before<sup>1</sup>September 2026:

Feed No.	Description	Feed format (syntax)	Interface code	Maximum number business objects
F1	Regulatory data	UBL	FFE0111A	1000
		CII	FFE0112A	
F6	Invoice lifecycle	CDAR	FFE0614A	2000
F10	Transaction and payment data	Specific format	FFE1025A	100
F13	Updating the directory	Specific format	FFE1235A	1

Table 5 – Allocation thresholds by transaction type

- **The stream has reached the maximum permitted size:** the maximum size of a stream is 1 GB.

In addition to this allocation, a limit of 1,000 streams per hour per broadcaster has been set. This limit will be reviewed before September 2026.

## 3.5 The directory

### 3.5.1. Guiding principles

The Y-based invoicing system chosen as part of the reform requires the establishment of a directory enabling the various approved and registered platforms to exchange electronic invoices on behalf of taxable businesses. The Public Invoicing Portal (PPF) ensures the centralised administration of this directory and makes it available to platforms and businesses.

The directory lists all private entities with a SIREN number that are identified as VAT-registered by the tax authorities, as well as all public entities, whether VAT-registered or not. It contains the identification details of these entities and their receiving platforms.

Thus, the directory is:

- a key resource of the public invoicing portal made available to businesses to send invoices and their statuses to the correct recipient;
- a service offered by the public invoicing portal (PPF) to approved platforms to ensure the routing of invoices.

The centralised directory is based on several guiding principles designed to ensure the reliability of the paperless exchanges required under the electronic invoicing obligation:

- **centralisation**: the directory brings together all parties affected by the reform (taxable persons and public purchasers) in a single repository;
- **interoperability**: the directory is accessible to all authorised users;
- **accuracy**: the directory guarantees comprehensive and up-to-date information, enabling the correct addressing of invoices and their statuses, as well as their routing;
- **security**: the directory ensures the security and traceability of data updates.

### 3.5.2. Mapping of data flows

Several types of workflow are involved in interactions with the directory:

- directory update and consultation flows;
- lifecycle flows (flow<sup>77</sup> and directory<sup>78</sup> );

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<sup>77</sup> See the relevant section 3.4.4. The lifecycle of a data flow

<sup>78</sup> See the relevant section 3.5.7. The lifecycle of business objects of the directory line type

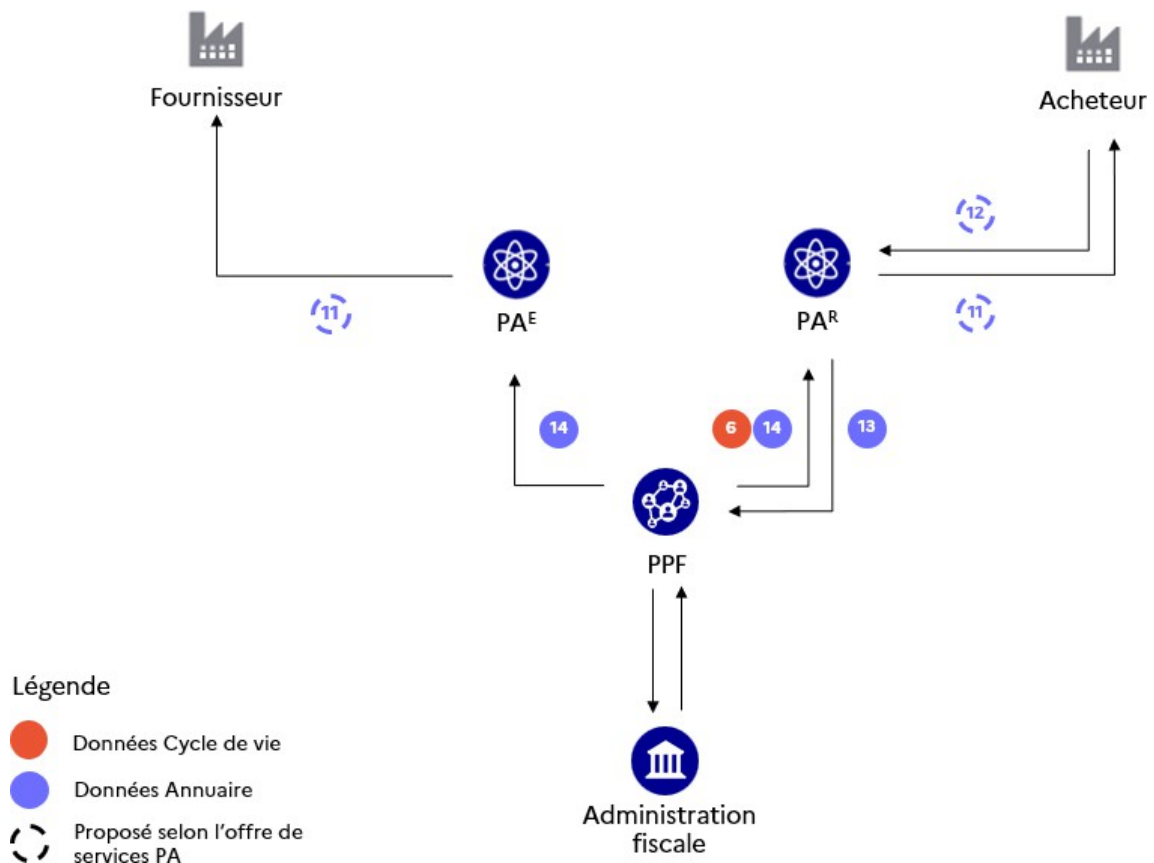


Figure 21 – Mapping of exchanged directory flows

### 3.5.3. Initialisation of the directory

The directory is populated with information from the register of private entities, public entities, VAT-registered entities and registered platforms:

- the register of private enterprises, extracted from the INSEE business directory, containing the SIREN (legal entities) and SIRET (establishments) codes of private enterprises established in France and currently active;
- the register of public bodies, sourced from the Chorus Pro services portal, containing the SIRET numbers (establishments) and services (routing codes) of public bodies receiving B2G/G2G invoices;
- the register of entities subject to French VAT, derived from the tax authorities' databases;
- the register of approved platforms registered by the relevant government department.

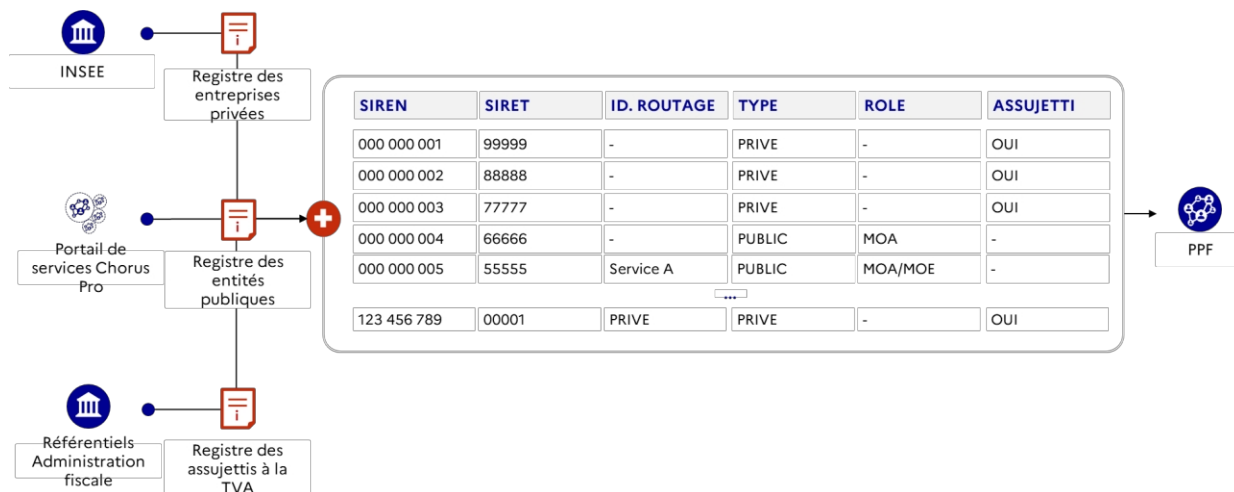


Figure 22 - Sources for initialising the directory - 1

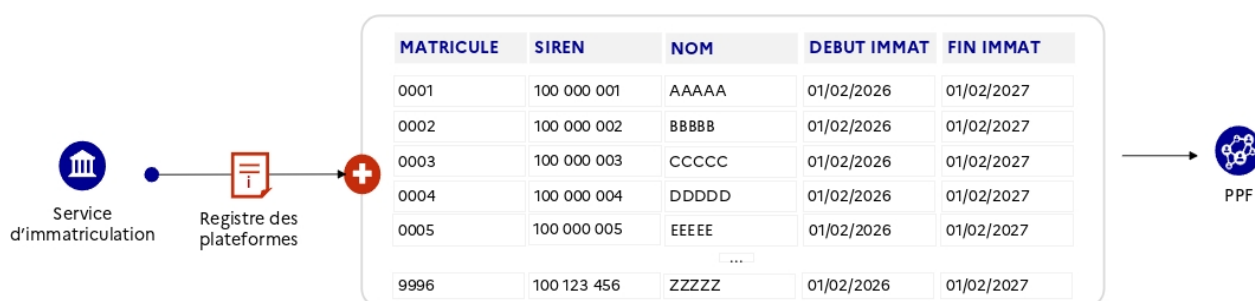


Figure 23 - Sources for initialising the directory - 2

Using this information, the public invoicing portal (PPF) creates directory entries at SIREN level. A directory entry is unique and contains all the information required for addressing and routing an invoice:

- the identification details of the company receiving the invoice;
- the identification details of the receiving platform to which the invoice is to be sent;
- the period during which this information is valid.

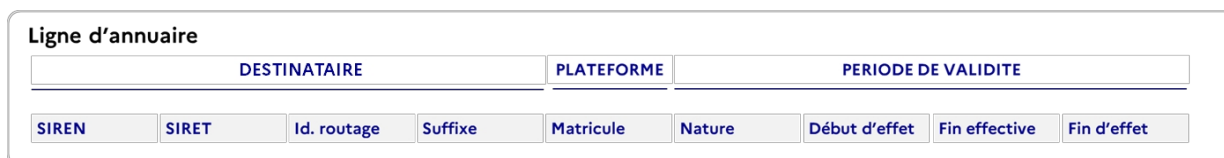


Figure 24 - The structure of a directory entry

The nature of a directory entry allows:

- in the case of a 'definition' line, to create a directory line containing all the information necessary for addressing and routing invoices;
- in the case of a "masking" line, to cancel the effect of a directory line, as previously defined.

The validity period of a directory entry consists of:

- a start date, i.e. the date on which the entry comes into effect;
- an end date, i.e. the date on which the entry is no longer in force;
- an effective end date, i.e. the date on which the entry ceases to be in force.

In the standard case, the effective end date of a directory entry is the same as its expiry date. However, certain external events<sup>79</sup> result in the period during which a directory entry is in force being shortened. In this case, the effective end date corresponds to the date on which this event occurs, and is earlier than the originally scheduled end date. Any directory entry whose end date has passed is no longer searchable or viewable.

The company's identification details can be organised into different addressing grids:

- The legal entity grid (SIREN)

Ligne d'annuaire									✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123456789	-	-	-	9998	Définition	01/02/2027	-	-	

- The establishment unit (SIRET)

Ligne d'annuaire									✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123456789	0001	-	-	0005	Définition	15/02/2027	31/12/2027	31/12/2027	

- The routing code grid

Ligne d'annuaire									✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123456789	0001	Service juridique	-	0005	Définition	15/02/2027	31/12/2027	31/12/2027	

- The suffix grid

Ligne d'annuaire									✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123456789	-	-	99380001	0005	Définition	15/02/2027	31/12/2027	31/12/2027	

These addressing grids enable companies to adapt the way they receive their invoices to suit their internal administrative and accounting processes. Indeed, a company may wish to receive and process its invoices centrally (e.g. at its head office), or decentrally (e.g. at its various points of sale, or within its accounting and payroll departments, etc.).

<sup>79</sup> For example, a business ceasing to be a taxable person, or a public entity losing its registration.

When the directory is initialised, default directory entries are created by the Public Invoicing Portal (PPF):

- for private companies, at the legal entity level (SIREN). A 'fictitious' platform is assigned by default to these directory entries;
- for public bodies<sup>80</sup>, at the establishment level (SIRET) and at the routing code level.  
Chorus Pro is assigned by default as the receiving platform for these directory entries.

Approved receiving platforms (PA<sup>R</sup>) will be able to update the directory entries for private companies created during initialisation, and to add further entries in order to configure the invoice receiving grid for the companies on whose behalf they act.

### 3.5.4. Consulting the directory

The creation of an invoice by a supplier – from their information system, via a compatible solution (SC) or their approved issuing platform (PA<sup>E</sup>) – requires consultation of the directory to confirm the buyer's address details to be included in the invoice.

In order to transmit the invoice to its recipient (the buyer), the supplier's issuing platform must consult the directory to obtain the routing information for the chosen receiving platform associated with the address details referenced in the invoice.

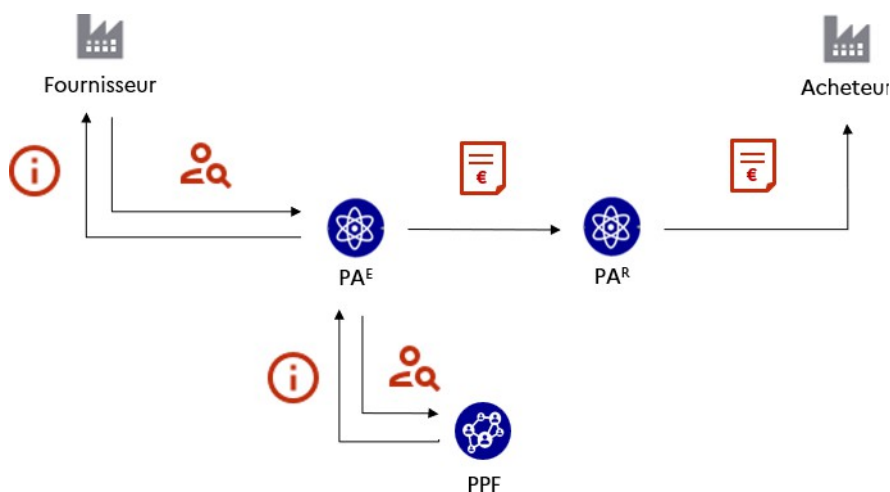


Figure 25 - Consulting the directory for invoice addressing and routing

The directory can be consulted via:

- The EDI channel by authorised, connected and subscribed partners:
  - a differential feed is issued by the public invoicing portal (PPF) every 24 hours, containing an extract from the directory (file in a specific XML format) detailing all changes made during that period;
  - a full data feed is issued by the Public Invoicing Portal (PPF) on a weekly basis, and the full feed is generated during the night from Sunday to Monday, on

<sup>80</sup> A directory entry at routing code level may also be created, provided the public organisation's structure is specified as such in the Chorus Pro services portal.

based on the data present in the directory on Sunday. When setting up a subscription to this type of feed, an extract from the directory (file in a specific XML format defined in Annex 3 of the external specifications) referencing all the information in force on the date the feed is generated is made available to the connected partner.

These feeds<sup>81</sup> are intended in particular for partners who wish to import directory data into their information systems and/or integrate it into their management tools.

- The API channel for authorised and connected partners. The resources *Legal Entity (SIREN)*, *Establishment (SIRET)*, *Routing Code*, *Platform and Directory Line*, as well as the information they contain, are:
  - available via a search service (POST method). Search results matching the criteria are paginated and returned in the desired format (fields, sorting);
  - available via a consultation service (GET method). All attributes of the resource are returned.
- The Portal channel is available to all other users without the need for authentication or authorisation. A user interface displays a consolidated view of the current addressing information, valid as at the date of consultation, and future addressing information relating to businesses receiving invoices, whether private or public. Routing information relating to receiving platforms (registration numbers) is not displayed.



Figure 26 - Directory Portal home page ( <https://facturation.chorus-pro.gouv.fr/annuaire/#/> )

<sup>81</sup> The structure of these update flows (F14), and the data they contain, are described in Annex 3 of the external specifications.



Revenir à la recherche

**DENOMINATION** Unité légale

SIREN : 384560942 Adresse postale : 4 rue Saint-Je 79000 NIORT Siège social : 3845609424856 Plateforme(s) agréée(s) rattachée(s) : Oui

Adresse de l'unité légale Établissements (5)

**Adresse de facturation du SIREN**

1-1 sur 1 adresse de facturation affichée		
Adresse de facturation (SIREN)	Raison sociale	Adresse de facturation active
384560942	Mon entreprise	Oui

Suivez-nous sur les réseaux sociaux

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Version 1.0.1

Figure 27 - Example of a directory portal search screen

### 3.5.5. Directory updates

The directory is updated with:

- information from the INSEE business register;
- information from the tax authorities' register of French VAT-registered businesses;
- information from the service dedicated to the registration of approved platforms (PA);
- information from the Chorus Pro services portal;
- updated information from registered approved platforms.

#### 3.5.5.1. Updating the directory from the business register

The directory is updated daily by querying the INSEE business register to obtain all changes made to the businesses listed in the directory.

This daily update thus ensures that the identification details of businesses (company name, postal address, administrative status, publication status) and their establishments (name, postal address, administrative status, publication status) are kept up to date. Any secondary establishments created will also be added to the directory during this update to enable approved platforms to create corresponding directory entries.

#### 3.5.5.2. Updating the directory via the tax authorities' register of French VAT-registered businesses

A daily data feed from the tax authorities' register of French VAT-registered businesses to the Public Invoicing Portal (PPF) is provided to transmit all updates to this register and update the directory information accordingly when:

- a business becomes newly liable for French VAT;
- a business is no longer subject to VAT.

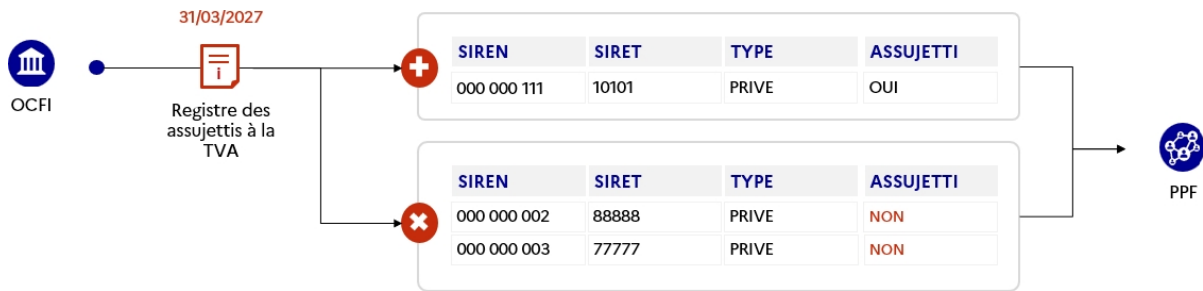


Figure 28 - Updating the directory via the tax records repository

In the case of a newly liable business:

- the company's data<sup>82</sup>, obtained from the INSEE business register, is added to the directory;
- the data for the business's establishments that are active at the time of its inclusion in the directory (obtained from INSEE) are added to the directory;
- a directory entry at the legal entity level (SIREN) is created by default, and a 'fictitious' platform with registration number 9998 is assigned to this entry.

Ligne d'annuaire									
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	✓
000 000 111	-	-	-	9998	Définition	31/03/2027	-	-	

Figure 29 - Creation of a directory entry for a newly taxable company

In the case of a company that is no longer liable for tax, the existing directory entries for that company are updated:

- an effective end date is automatically assigned to each active directory entry;
- a "masked" directory entry is automatically generated for each directory entry with an effective start date after the withdrawal of registered status.

Ligne d'annuaire									
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	✓
000 000 002	-	-	-	0005	Définition	01/02/2027	31/03/2027	-	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	✓
000 000 002	88888	-	-	0005	Définition	10/02/2027	31/03/2027	-	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	✗
000 000 002	-	-	-	0005	Définition	01/02/2027	-	-	✗
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	✗
000 000 002	88888	-	-	0005	Définition	10/02/2027	-	-	✗

Figure 30 - Updating active entries following the withdrawal of taxable status and/or cessation of business

<sup>82</sup> If the business is already listed in the directory (registration following a previous loss of registration), the data is updated.

Ligne d'annuaire									
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
000 000 003	77777	Service A	-	0005	Masquage	02/06/2027	-	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
000 000 003	77777	Service A	-	0005	Définition	02/06/2027	-	31/12/2027	✗

Figure 31 - Masking of entries not yet in force following the removal of the 'subject to' status and/or cessation of activity

### 3.5.5.3. Updating the directory by the registration service

The register of registered approved platforms (APs) is administered by the dedicated department of the tax authority. Services are in place to transmit all updates to this register and update the directory information accordingly when:

- a platform is newly registered;
- a platform loses its registration.

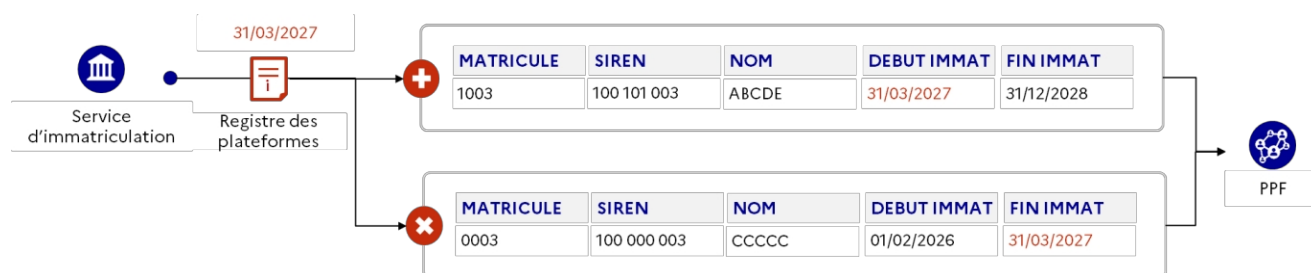


Figure 32 – Updating the directory by the registration service

In the case of a newly registered platform, the directory will not be updated. However, once this platform is connected and authorised, it will be able to update the directory.

In the case of a platform that has lost its registration and/or ceased operations, the existing directory entries assigned to that platform are updated:

- an effective end date is assigned to each active directory entry, corresponding to the date of loss of registration;
- a 'masked' directory entry is automatically generated for each directory entry whose effective start date is after the loss of registration or the cessation of activity.

Ligne d'annuaire									
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	-	-	0003	Définition	01/02/2027	31/03/2027	-	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	-	-	0003	Définition	01/02/2027	-	-	✗

Figure 33 - Updating active entries following loss of registration

### Ligne d'annuaire

SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	-	-	99380001	0003	Masquage	02/06/2027	31/12/2027	31/12/2027	✓
123 456 789	-	-	99380001	0003	Masquage	02/06/2027	31/12/2027	31/12/2027	✓
123 456 789	-	-	99380001	0003	Définition	02/06/2027	31/12/2027	31/12/2027	✗
123 456 789	-	-	99380001	0003	Définition	02/06/2027	31/12/2027	31/12/2027	✗

Figure 34 - Masking of entries that have not come into effect following a loss of registration

### 3.5.5.4. Updating the directory via the Chorus Pro services portal

The register of public bodies is administered via the Chorus Pro services portal. Services are provided to transmit all updates to this register and update the directory information accordingly when:

- a public body changes its organisation (creation or abolition of departments);
- a public body reduces its role to that of project owner (project owner only), and can therefore only receive invoices for works.

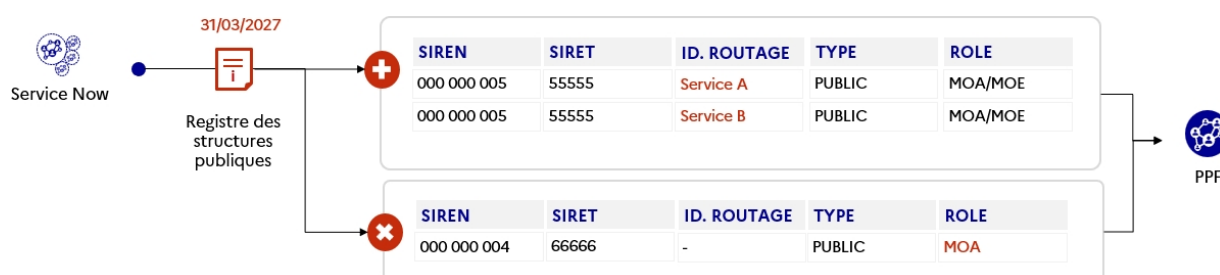


Figure 35 - Updating the directory via the Chorus Pro service portal

In the event of a change to the organisation within a public body (e.g. the creation of a department), a directory entry at the appropriate level is created, and Chorus Pro is assigned as the receiving platform for that entry.

### Ligne d'annuaire

SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
000 000 005	55555	Service A	-	9999	Définition	31/03/2027	-	-	✓
000 000 005	55555	Service B	-	9999	Définition	31/03/2027	-	-	✓
000 000 005	55555	-	-	9999	Définition	01/02/2027	-	-	✓

Figure 36 - Creating a directory entry for a new department

In the event that a public body reduces its role to that of project owner (MOA), the existing directory entries for that public body are updated:

- an effective end date is assigned to each active directory line;
- a 'masking' directory line is automatically generated for each directory line whose effective start date is after the reduction of the role to that of project owner (MOA).

Ligne d'annuaire									
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
000 000 004	66666	-	-	9999	Définition	01/02/2027	31/03/2027	-	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
000 000 004	66666	ABCD	-	9999	Masquage	02/06/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
000 000 004	66666	WXYZ	-	9999	Masquage	02/06/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
000 000 004	66666	-	-	9999	Définition	01/02/2027	-	-	✗
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
000 000 004	66666	ABCD	-	9999	Définition	02/06/2027	31/12/2027	31/12/2027	✗
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
000 000 004	66666	WXYZ	-	9999	Définition	02/06/2027	31/12/2027	31/12/2027	✗

Figure 37 - Updating directory entries following the reduction of a public body's role to that of project owner (MOA)

### 3.5.5.5. Updating the directory by approved platforms (APs)

Article 123 of the 2026 Finance Act specifies the procedures for updating the directory by approved platforms by proposing to amend Section III of Article 289 *bis* of the General Tax Code (CGI) as follows:

Section III of Article 289 *bis* describes how the directory's data is compiled and amended:

*'Notwithstanding Article L. 151-1 of the Commercial Code, the State shall make a central directory available to approved platforms. This directory shall be compiled and updated using information provided by these platforms and shall contain the information necessary for the delivery of electronic invoices to the approved platforms of the recipients of such invoices.'*

*A decree of the Council of State specifies the information to be provided for the purposes of compiling and updating the directory, which enables the identification of the relevant approved platforms, as well as the procedures for collecting this information from taxable recipients of invoices and for transmitting it. It also specifies the procedures for changing approved platforms, as well as the nature and duration—which may not be less than one year—of the minimum services to be provided by the former approved platform when such a change occurs."*

Subject to its adoption, the scheme will be set out in regulations. The content of the scheme has already been shared with all approved platforms and representative professional organisations, including in particular the requirement to obtain the formal consent of the taxable person receiving the invoices and the procedures for changing approved platforms.

The taxable person's consent to designate the receiving platform and the chosen addressing details may be obtained by completing a 'formal agreement' based on the following template (example form), signed by the company manually or electronically:

## Modèle d'accord formel de désignation de la plateforme de réception des factures et de demande de mise à jour des adresses de facturation électronique de réception de factures

<b>1.</b>	<b>Assujetti donnant mandat à une PDP</b> (désignée en <b>2</b> ) pour inscrire une ou plusieurs adresses de facturation électroniques de réception de factures dans l'Annuaire PPF :		
	<u>Dénomination Sociale</u> : <b>DUPONT TECH</b>	<u>N° de SIREN</u> : <b>584796231</b>	
<b>2.</b>	<b>PDP désignée par l'Assujetti</b> (désigné en <b>1</b> ) pour inscrire une ou plusieurs adresses de facturation électroniques de réception de factures dans l'Annuaire PPF :		
	<u>Dénomination Sociale</u> : <b>PDPA</b>	<u>N° de SIREN*</u> : <b>987654325</b>	<u>N° de matricule *</u> : <b>0135</b>
	<small>* Le numéro de SIREN est Obligatoire si la PDP en a un. A défaut, le numéro de matricule est obligatoire</small>		
<b>3.</b>	<b>Date à partir de laquelle l'Assujetti (désigné en 1) souhaite que l'exécution de ce mandat soit effective :</b>		<b>16 / 07 / 2025</b>
<b>4.</b>	<b>Périmètre des adresses de facturation électroniques de réception confiée à la PDP désignée en 2 :</b>		
	<u>Mon adresse électronique principale (SIREN) :</u>		<b>584796231</b>
	<u>Adresses électroniques fonctionnelles de la forme SIREN_SUFFIXE</u> (par exemple SIREN_ACHATTYPE1, SIREN_XXX signifiant toutes les adresses de ce type)		<b>584796231_ACHATS</b>
	<u>Adresses électroniques secondaires d'établissements</u> (SIREN_SIRET, SIREN_XXX signifiant tous les SIRET existants à venir)		
	<u>Adresses électroniques additionnelles dans chaque établissement</u> (SIREN_SIRET_CODEROUTAGE, XXX signifiant tout CODE_ROUTAGE existant à venir)		
<b>5.</b>	<b>Ancien opérateur PDP</b> en charge de tout ou partie des adresses de réception de factures décrites au <b>4</b> :		
	<u>Dénomination Sociale</u> :	<u>N° de SIREN*</u> :	<u>N° de matricule*</u> :
	<small>* Le numéro de SIREN est Obligatoire si la PDP en a un. A défaut, le numéro de matricule est obligatoire</small>		
<b>6.</b>	<b>Numéro de mandat :</b> (SIRENEntreprise_SirenPDP(à défaut n° de matricule)_AAAAMMJJ_Compteur) :		<b>584796231_987654325_20250707_01</b>
<b>7.</b>	<b>Signature du représentant légal de l'Assujetti désigné au 1 ou d'un représentant disposant d'une délégation</b>		
	<u>Prénom</u> : <b>Alexandre</b>	<u>Nom</u> : <b>Dupont</b>	<u>Fonction</u> : <b>Président</b>
	<u>Date</u> : <b>07 / 07 / 2025</b>	<u>Signature</u> : <b>A. Dupont</b>	

Figure 38 - Example of a formal agreement on the choice of approved platform

Paragraph 2 of Section I of Article 1788 E of the CGI also specifies the consequences in the event of non-compliance with the scheme:

*“2° Where the tax authorities have established that an approved platform has failed to comply with the conditions governing the issue or renewal of the registration number provided for in Article 290 B or the obligations to provide information set out in Section III of Article 289 bis, and where, having been served with a formal notice to comply with its obligations within three months, that platform has not, within that period, provided the administration with any evidence establishing that it has complied with its obligations or that it has taken the necessary measures to ensure compliance within a reasonable period;”*



Authorised receiving platforms (PA<sup>R</sup>) are responsible for updating the addressing and routing information of private companies receiving invoices on whose behalf they act. To this end, an authorised receiving platform (PA<sup>R</sup>) may:

- update existing directory entries<sup>83</sup>, regardless of their level of detail, and assign them to its registration number;
- add directory entries;
  - at the establishment level (SIRET) for any active establishment of the company added to the directory as part of the initialisation or update from the business register,
  - at the routing code level, to adapt to the company's addressing plan by first creating the necessary routing codes,
  - at the suffix<sup>84</sup> level, to utilise network addresses or specific addressing codes.
- create routing codes;
- terminate active directory entries and hide directory entries that were due to come into effect<sup>85</sup>.

Any authorised and connected approved receiving platform (PA<sup>R</sup>) may update the directory via:

- the EDI channel by sending an update file<sup>86</sup> containing all the changes it wishes to make to the business directory entries for which it is responsible. If no anomalies or non-conformities are detected by the technical and functional checks, the file is processed and the directory updated accordingly;
- the API channel by using the following resources:
  - routing code (POST, PUT and PATCH methods);
  - directory entry (POST, PUT, PATCH and DELETE methods).

Any updates to the directory, regardless of the channel used, will be available for viewing the following day (D+1).

*Example: A company (SIRET: 123 456 789 000001) has had a contract with an approved platform (Registration No.: 0005) since 01/02/2027, and has one directory entry at SIREN level and one directory entry at SIRET level. On 31/03/2027, the company terminates this contract and enters into a contract with a new approved platform (Registration No.: 0003) until 31/12/2027.*

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<sup>83</sup> Only an Authorised Provider (AP) that has formally entered into a contract with a private client is authorised to replace the default SIREN-based directory line with a directory line bearing its receiving platform registration number.

<sup>84</sup> It is strongly recommended that suffixes with a clear meaning be created, enabling authorised PPF users to easily distinguish their intended use. It is also strongly recommended that care be taken not to name a suffix using a SIRET number.

<sup>85</sup> For example, in the event of a sudden termination of the contract between a customer and their telecoms provider. The PA is then advised to close the active directory entries allocated to it for that customer (and, where applicable, to hide the directory entries for which the effective date has not yet passed), then to create a directory entry for that customer, at SIREN level, assigned to the registration number of the fictitious platform.

<sup>86</sup> The structure of the update flow (F13) and the data it contains are described in Annex 3. It is recommended that changes be transmitted via a single file, and that *at least* one routing code block (DG-5) or one directory line block (DG-7) be included.



Figure 39 – Directory updates via a new PA

The new approved reception platform therefore updates the company's directory entries to:

- close the current directory entries assigned to the previous authorised receiving platform;
- assign the directory entries to itself.

Ligne d'annuaire									
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	-	-	-	0003	Définition	31/03/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	-	-	0003	Définition	31/03/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	-	-	-	0005	Définition	01/02/2027	31/03/2027	31/03/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	-	-	0005	Définition	01/02/2027	31/03/2027	31/03/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	-	-	-	0005	Définition	01/02/2027	-	-	✗
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	-	-	0005	Définition	01/02/2027	-	-	✗

Figure 40 - Updating the lines by the new affiliated platform

The company is reorganising and wishes to adapt the addressing structure of its invoices based on:

- from the date it has chosen (in this case, 15/04/2027) when all its invoices are processed by Department A;
- from 01/09/2027, invoices for services will be processed by department B and purchases of goods will be processed by department C.



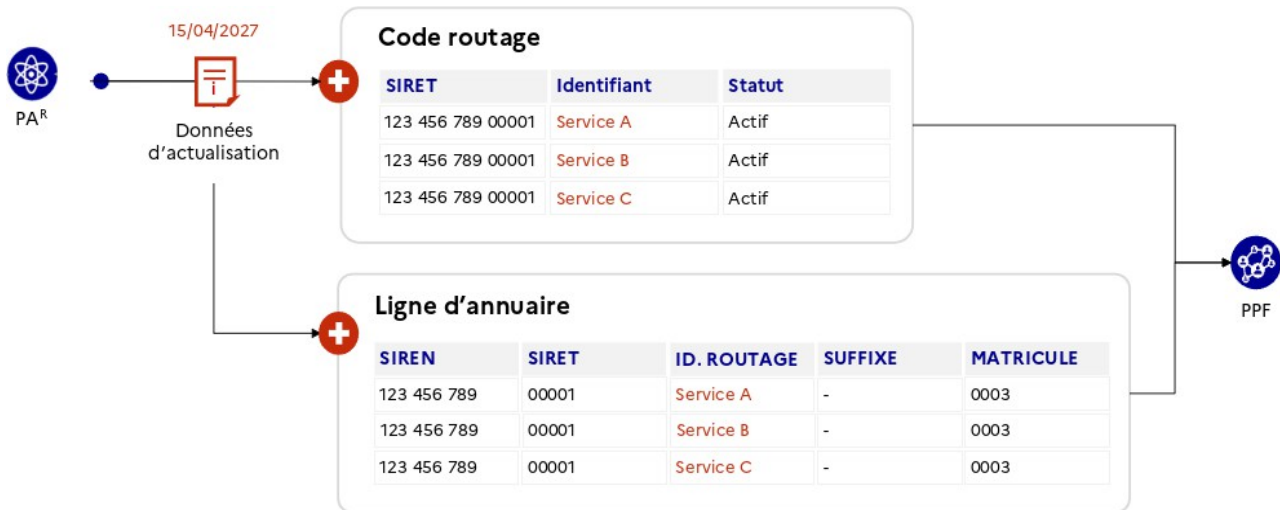


Figure 41 – The creation of departments and corresponding directory entries

The authorised receiving platform therefore updates the company's directory entries to:

- create departments A, B and C;
- create the corresponding directory entries.

Ligne d'annuaire									
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	✓
123 456 789	00001	Service C	-	0003	Définition	01/09/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	✓
123 456 789	00001	Service B	-	0003	Définition	01/09/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	✓
123 456 789	00001	Service A	-	0003	Définition	15/04/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	✓
123 456 789	00001	-	-	0003	Définition	31/03/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	✓
123 456 789	-	-	-	0003	Définition	31/03/2027	31/12/2027	31/12/2027	✓

Figure 42 - The creation of directory entries following the implementation of a new addressing scheme

On 02/06/2027, the company adapts its organisational structure and ultimately wishes for its invoices to be addressed to a directory line with the suffix grid (suffix: ABCD01):

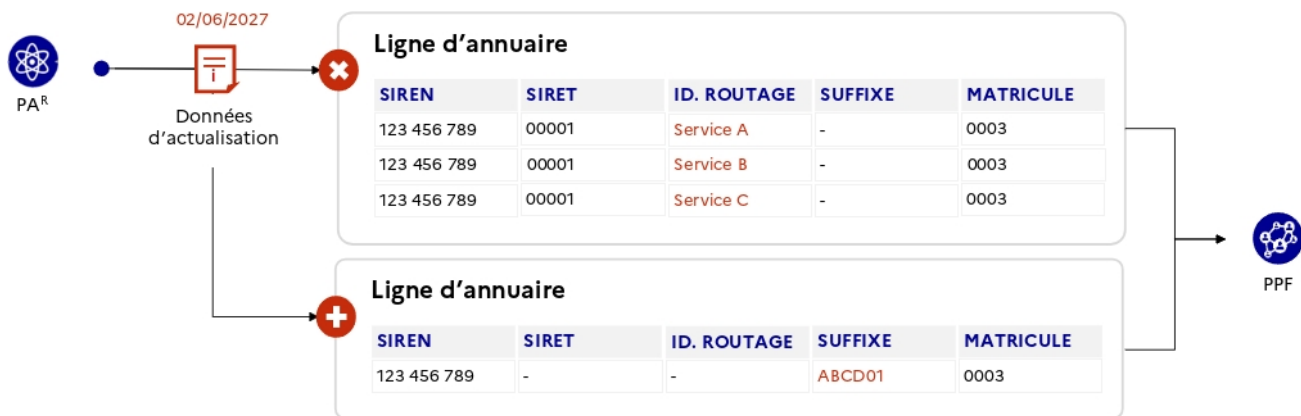


Figure 43 - Creation of a new addressing grid

The approved receiving platform therefore updates the company's directory entries to:

- apply an expiry date to each active directory entry (the directory entry for Department A);
- create a 'masking' directory entry for each directory entry whose effective start date is after the reorganisation date (the directory entries for departments B and C);
- create a 'definition' directory entry at the suffix level that will come into effect on the desired date.

The approved receiving platform may also, if the company so wishes, deactivate services A, B and C.

Ligne d'annuaire									
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	-	-	ABCD01	0003	Définition	02/06/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	Service C	-	0003	Masquage	01/09/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	Service B	-	0003	Masquage	01/09/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	Service A	-	0003	Définition	15/04/2027	02/06/2027	02/06/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	Service C	-	0003	Définition	01/09/2027	31/12/2027	31/12/2027	✗
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	Service B	-	0003	Définition	01/09/2027	31/12/2027	31/12/2027	✗
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	Service A	-	0003	Définition	15/04/2027	31/12/2027	31/12/2027	✗
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	00001	-	-	0003	Définition	31/03/2027	31/12/2027	31/12/2027	✓
SIREN	SIRET	Id. routage	Suffixe	Matricule	Nature	Début d'effet	Fin effective	Fin d'effet	
123 456 789	-	-	-	0003	Définition	31/03/2027	31/12/2027	31/12/2027	✓

Figure 44 - Updating entries following the implementation of a new addressing grid

### 3.5.6. Functional checks on business objects of the directory entry type

If the technical and application checks do not return any anomalies in the data stream (and the files it contains), then the directory business unit performs functional checks<sup>87</sup> on each file:

- semantic checks;
- data structure checks;
- data consistency checks;
- uniqueness checks.

### 3.5.7. The lifecycle of business objects of the directory line type

The result of the functional checks determines the status of each business object<sup>88</sup>:

- if the functional checks fail, the business object is rejected and will not be integrated;
- if the functional checks do not identify any anomalies, the business object is accepted and integrated.

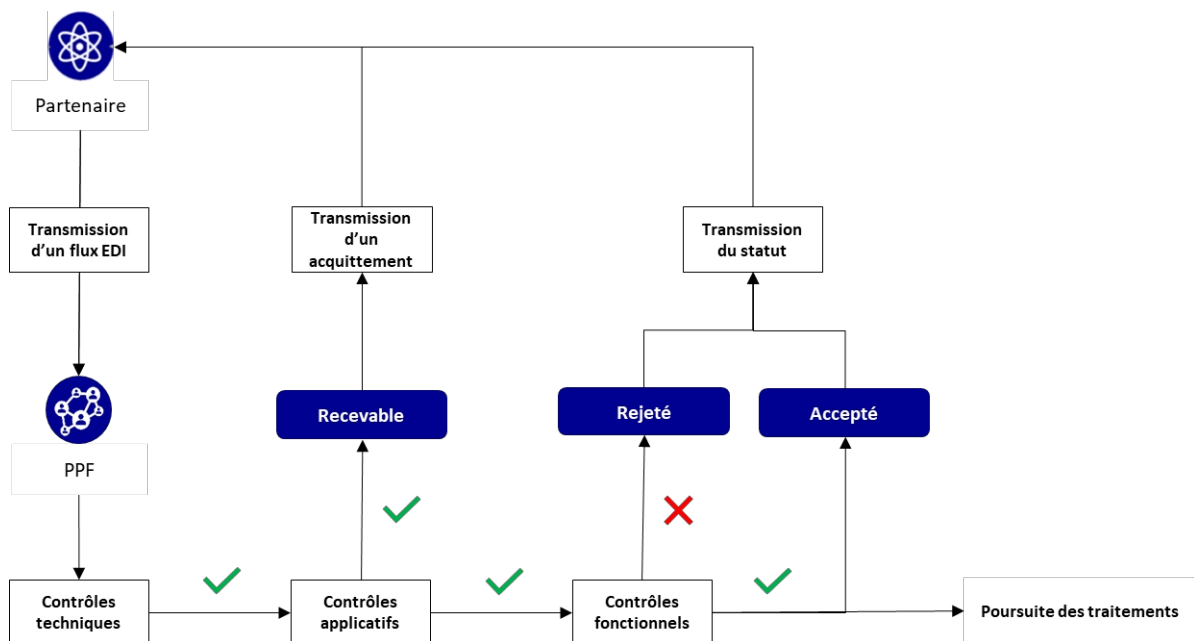


Figure 45 - Updating lines following the implementation of a new addressing grid

Any partner connected via EDI is informed, throughout the lifecycle, of whether the business objects they have transmitted have been accepted or rejected.

Object	Code	Label	Character	Definition
Directory line	400	Accepted	<b>Required</b>	The directory entry is checked for compliance and integrated.
Directory line	401	Rejected	<b>Mandatory</b>	The directory line is checked as non-compliant and is not integrated.

Table 6 - List of directory line statuses

<sup>87</sup> These checks are described using schematrons.

<sup>88</sup> In this case, for each directory line update.

### 3.5.8. Reasons for rejecting business objects of the directory entry type

The rejection of a business object is associated with one or more reasons, and the source of the anomalies is indicated, to enable the partner to take the appropriate corrective action. The reasons for rejecting a business object of the directory entry type are:

Code	Description	Description
REJ_RG	Business rule check	One or more business rules have not been complied with.
REJ_HAB	Rights and authorisations check	One of the requests is not authorised and/or requires authorisation.
REJ_COH	Data data consistency	One or more data points are inconsistent.
REJ_VAL_INC	Validation of permitted values	One or more values are incorrect or unauthorised.

Table 7 – List of reasons for rejecting a directory entry

## 3.6 The e-invoicing bubble

### 3.6.1. Guiding principles

The Y-invoicing system chosen as part of the reform enables platforms to transmit to the tax authorities, via the public invoicing portal, the regulatory data<sup>89</sup> and mandatory statuses<sup>90</sup> of electronic invoices for domestic transactions between VAT-registered entities established, domiciled or habitually resident in France.

The public invoicing portal verifies this regulatory data and the associated mandatory statuses, then transmits them to the tax authorities.

### 3.6.2. Flow mapping

There are various types of data flows involved in the transmission of regulatory data and mandatory invoice statuses to the tax authorities:

- *e-invoicing* flows (invoice<sup>91</sup>, regulatory data<sup>92</sup>);
- lifecycle flows (flows<sup>93</sup>, regulatory data and mandatory statuses<sup>94</sup>).

<sup>89</sup> The mandatory details of an invoice are defined in Article 242 nonies A of Annex II to the CGI, and the invoice data to be transmitted to the tax authorities are listed in Article 41 septies D of Annex IV to the CGI.

<sup>90</sup> The semantic format of the lifecycle is described in Annex 2.

<sup>91</sup> The electronic invoice flow (F2, F3) is not transmitted to the PPF.

<sup>92</sup> The semantic formats of the mandatory data are described in Annex 1 of the external specifications.

<sup>93</sup> See dedicated section 3.4.4. The lifecycle of a flow

<sup>94</sup> See dedicated section 3.6.8. The lifecycle of business objects of the type 'regulatory data and mandatory statuses'

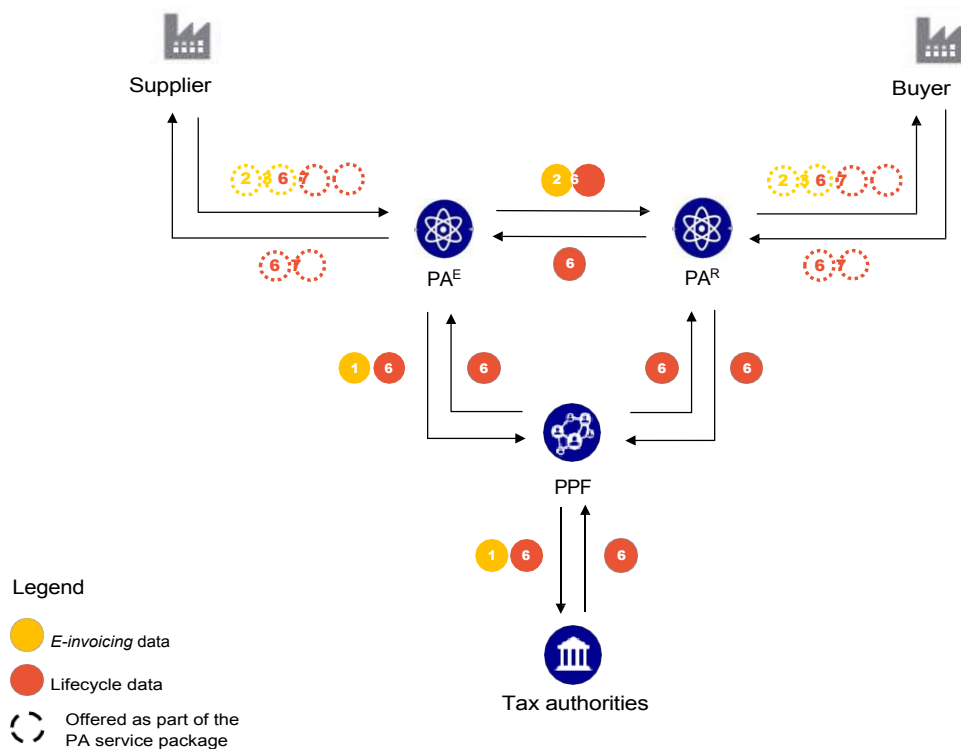


Figure 46 - Mapping of e-invoicing and lifecycle flows exchanged in B2B

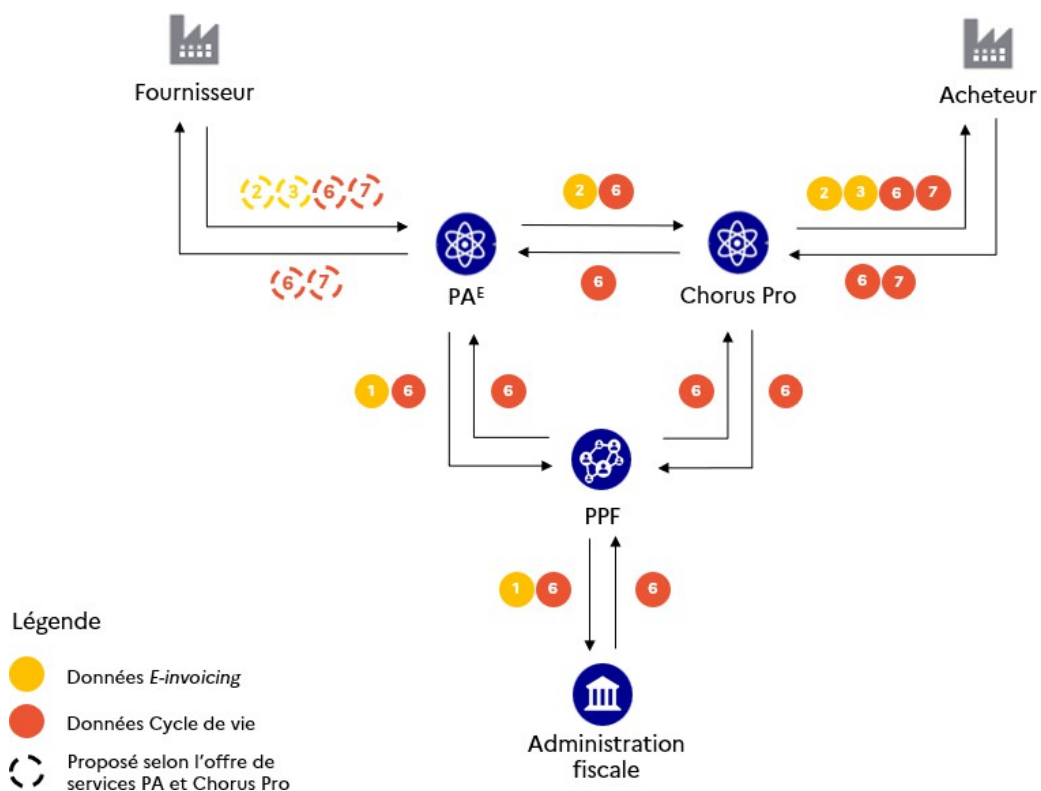


Figure 47 - Mapping of e-invoicing and lifecycle flows exchanged in B2G, where Chorus Pro is the receiving platform

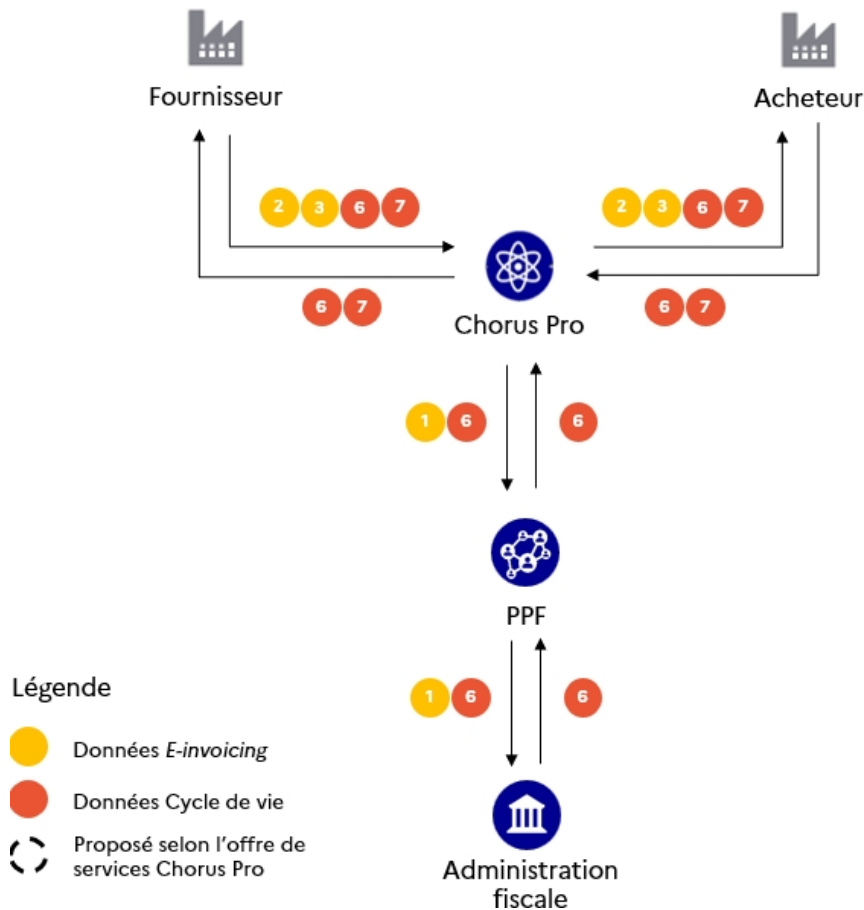


Figure 48 - Mapping of e-invoicing and lifecycle flows exchanged in B2G, where Chorus Pro is the issuing and receiving platform

### 3.6.3. Regulatory data on an invoice

The regulatory data of an invoice subject to VAT comply with the semantic format of the EN16931 standard, supplemented by management rules specific to French legislation<sup>95</sup>. Furthermore, to cover all management scenarios, extensions to the EN16931 standard are provided for<sup>96</sup>.

Due to the phased compliance<sup>97</sup> with the electronic invoicing reform, a core set of regulatory invoice data is required from the outset<sup>98</sup>, and will be supplemented when the system is rolled out across the board.

This data must be transmitted to the tax authorities in a tar.gz archive in one of the following structured formats:

- UBL<sup>99</sup>;
- CII<sup>100</sup>.

<sup>95</sup> The semantic format of the regulatory data is described in Annex 1.

<sup>96</sup> Extensions to standard EN 16931 are identified in Annex 1 by the designation EXT-FR-FE-XXX.

<sup>97</sup> See the relevant section 2.3.5. The phased compliance of VAT-registered businesses

<sup>98</sup> From<sup>1</sup>September 2026.

<sup>99</sup> The UBL format supported by the Public Invoicing Portal (PPF) complies with the OASIS U.B.L. 2.1 standard.

<sup>100</sup> The CII format supported by the Public Invoicing Portal (PPF) complies with the UN/CEFACT CCTS 3.0 standard. The language version adopted as part of the reform is CII D22B.

### 3.6.4. Mandatory invoice statuses

The transmission and updating of invoice statuses throughout their lifecycle are essential to addressing the challenges and achieving the objectives set by the reform. The lifecycle<sup>101</sup> of an invoice enables each of the parties involved (suppliers, buyers, approved platforms, the public invoicing portal and the tax authorities) to track the progress of invoice processing within the invoicing system, from the submission of the invoice through to its collection. This data, if it forms part of the mandatory fields, is transmitted to the tax authorities in the structured CDAR<sup>102</sup> format.

The lifecycle adheres to the following founding principles:

- to provide a shared view of invoice processing for all stakeholders (issuer, recipient, tax authorities and all third parties listed on the invoice);
- to define a list and exchange format for statuses to ensure interoperability between stakeholders (businesses, approved platforms, public invoicing portal);
- promote service quality to ensure compliance with the chronology of invoice processing;
- define strict rules and facilitate the pre-filling of VAT returns.

The lifecycle is based on two interlinked scopes:

- a core set of mandatory statuses<sup>103</sup> required by the tax authorities and necessary for all stakeholders in the invoicing chain;
- optional statuses which do not need to be submitted to the tax authorities, but which are recommended to ensure the smooth flow of exchanges between the parties in the invoicing chain.

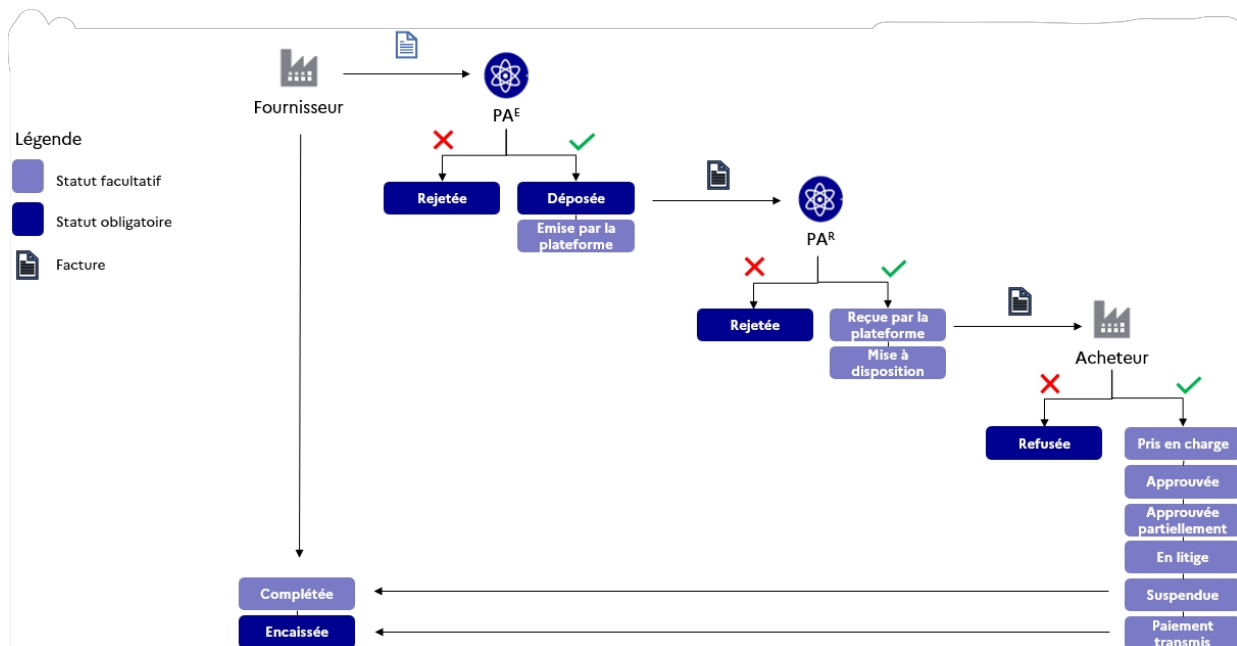


Figure 49 – The nominal lifecycle of an invoice

The possible statuses (non-exhaustive list, see AFNOR XP Z12-012 standard) of a lifecycle are:

<sup>101</sup> The semantic format of the lifecycle is described in Annex 2 of the external specifications.

<sup>102</sup> The CDAR format supported by the public invoicing portal (PPF) is the UN/CEFACT SCRDM CI Cross Domain Application Response message.

<sup>103</sup> When affixed by one of the parties involved in the billing process.

Subject	Code	Text	Character	Definition
Invoice	200	Filed	<b>Mandatory</b>	The supplier's invoice is sent to their approved issuing platform (PA <sup>E</sup> ), which certifies that the invoice has been checked and compliant.
Invoice	201	Issued by the platform	Optional	The authorised issuing platform (PA <sup>E</sup> ) notifies that it has forwarded the invoice to the authorised receiving platform (PA <sup>R</sup> ) of the recipient.
Invoice	202	Received by the platform	Optional	The authorised receiving platform (PA <sup>R</sup> ) confirms that it has received the invoice from the authorised issuing platform (PA <sup>E</sup> ).
Invoice	203	Made available	Optional	The authorised receiving platform (PA <sup>R</sup> ) notifies that the invoice has been made available to the recipient.
Invoice	204	Handling	Optional	The recipient acknowledges receipt of the invoice.
Invoice	205	Approved	Optional	The recipient accepts the invoice in full.
Invoice	206	Partially approved	Optional	The recipient does not accept only accepts the invoice in part.
Invoice	207	Disputed	Optional	The recipient disagrees with all or part of the invoice.
Invoice	208	Suspended	Optional	The recipient wishes to obtain additional supporting documents and has suspended the processing of the invoice until they are received.
Invoice	209	Completed	Optional	The supplier provides additional additional supporting documents required by the invoice recipient.
Invoice	210	Rejected	<b>Mandatory</b>	The recipient rejects the invoice in its entirety.
Invoice	211	Payment sent	Optional	The recipient confirms that they have paid the invoice, or the supplier confirms that they have refunded of the invoice.
Invoice	212	Paid	<b>Mandatory</b>	In accordance with the conditions set out in Article 290 A of the CGI, the supplier must state that they have received partial or full payment of the invoice.



Invoice	213	Rejected	<b>Mandatory</b>	One of the functional checks carried out by the authorised issuing platform (PA <sup>E</sup> ) or receiving platform (PA <sup>R</sup> ) has detected an anomalies in the invoice.
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In the case of the statuses “Refused” or “Rejected”, the supplier must carry out an accounting cancellation (internal credit note). This operation must not generate any regulatory data flows (F1) to the PPF.

### 3.6.5. Deadline for transmitting regulatory invoice data flows

To ensure that the tax authorities correctly process the regulatory invoice data flows, authorised issuing platforms (PA<sup>E</sup>) send them to the public invoicing portal (PPF) **within 24 hours of the invoice reaching the “Submitted” status** (mandatory status)

**of the invoice.** The allocation of data streams (see §3.4.6 Allocation of data streams) must be taken into account compliance with this deadline.

### 3.6.6. Deadline for transmitting mandatory status lifecycle data

To ensure the tax authorities correctly process the lifecycle data flows (mandatory statuses), authorised platforms (PA<sup>E</sup> or PA<sup>R</sup>) must send them to the Public Invoicing Portal (PPF) **within 24 hours of the status being time-stamped.** The allocation of data flows (see §3.4.6 Allocation of data flows) must be taken into account in compliance with this deadline.

### 3.6.7. Functional checks on regulatory data and mandatory statuses

If the technical and application checks do not identify any anomalies in the data stream (and the files it contains), the *e-invoicing* business module will then perform functional checks<sup>104</sup> on each file<sup>105</sup>:

- semantic checks<sup>106</sup>;
- data structure checks<sup>107</sup>;
- data consistency checks<sup>108</sup>;
- uniqueness checks<sup>109</sup>
- checks on the existence of the seller’s, buyer’s and sole taxable person’s SIREN numbers in the directory with regard to regulatory data.

### 3.6.8. The lifecycle of business objects of the regulatory data and mandatory status type

The result of the functional checks determines the status of each business object (regulatory data or mandatory status):

- if the result of the functional checks is a failure, the business object is rejected and will not be integrated;
- if the functional checks do not identify any anomalies, the business object is accepted and integrated.

<sup>104</sup> These checks are described using schematrons.

<sup>105</sup> Each file is a ‘single-object’ file, i.e. it contains only one business object.

<sup>106</sup> Checks against the business rules of the European standard (EN16931) and those specific to the French electronic invoicing reform.

<sup>107</sup> Checks on maximum lengths.

<sup>108</sup> Consistency checks against the reference values listed in Annex 7 of the external specifications.

<sup>109</sup> The uniqueness check is performed only on the regulatory invoice data. Uniqueness is determined based on the invoice number, the supplier identifier (SIREN) and the year the invoice was issued.

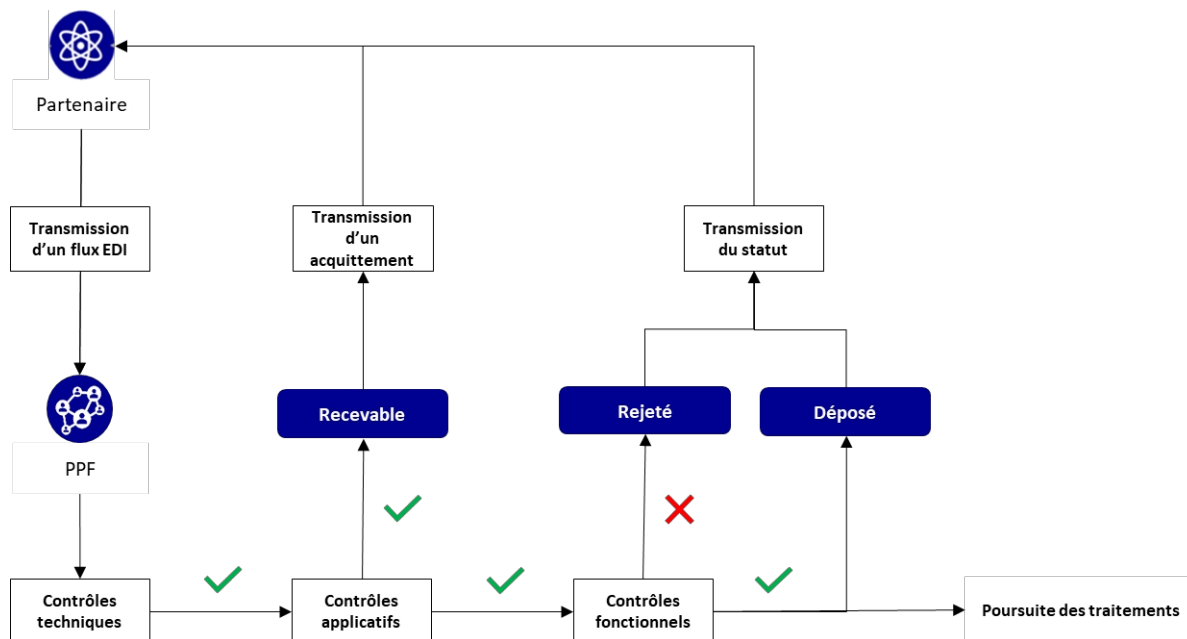


Figure 50 - The lifecycle of a business object

All partners are informed, throughout the lifecycle, whether the business objects they have submitted have been accepted or rejected.

Object	Code	Label	Status	Definition
Regulatory data	250	Filed	<b>Mandatory</b>	Regulatory data is checked for compliance and taken into account by the tax authorities .
Regulatory data	251	Rejected	<b>Mandatory</b>	Regulatory data is flagged as non-compliant; it is not integrated and is not taken into account by the tax authorities <sup>110</sup> .

Table 9 - List of regulatory data statuses

Object	Code	Description	Character	Definition
Mandatory articles of association	601	Rejected	<b>Mandatory</b>	Mandatory articles of association are flagged as non-compliant; they are not included and are not taken into account by the tax authorities.

Table 10 - List of statuses for mandatory articles of association

### 3.6.9. Reasons for rejecting business objects of the regulatory data type

Following the transmission of regulatory data from a platform to the PPF, the latter may reject it by specifying one or more reasons. The reason for the anomalies is indicated, to enable the partner to take the appropriate corrective action.

<sup>110</sup> Only the rejection details, including the invoice number, the year of issue of the invoice and the seller's SIREN number, are transmitted to the tax authorities.

The grounds for rejecting regulatory data are:

Code	Description	Description
REJ_SEMAN	Semantic format check	The semantic format of one or more data items is not compliant.
REJ_UNI	Uniqueness check	The regulatory data has already been submitted and processed.
REJ_COH	Data consistency check	One or more data items are inconsistent.

Table 11 – List of reasons for rejection of regulatory data

Several factors may explain the rejection of regulatory data:

- **First case:** the rejection is due to anomalies during the creation of the regulatory data file from a compliant invoice.  
The approved issuing platform may then regenerate the corrected regulatory data file (bearing the same invoice number) for transmission to the PPF.
- **Second case:** the rejection is due to functional anomalies in the invoice data (F2) from which the data is derived. The company must be informed of this rejection, along with the associated functional reasons, and must analyse the rejection in order to take the necessary measures (generating a compliant invoice number, correcting anomalies in the invoicing system, etc.).

### 3.6.10. Reasons for rejection of business objects of the 'mandatory statuses' type

The rejection of mandatory statuses is associated with one or more reasons, and the location of the anomalies is indicated, to enable the partner to carry out the appropriate corrective actions. The reasons for rejecting mandatory statuses are:

Code	Description	Description
REJ_INC	Statute consistency check	One or more statuses are inconsistent.
REJ_INEX	Status compliance check	One or more statuses are incorrect or unauthorised.
REJ_RG	Business rules check	One or more business rules have not been complied with.
REJ_HAB	Rights and authorisations check	One of the requests is not authorised and/or requires authorisation.
REJ_COLLECTION	Receipts check	One or more amounts received do not comply with the declared VAT rate breakdown.

Table 12 - List of reasons for rejection of mandatory statuses

## 3.7 The e-reporting bubble

### 3.7.1. Guiding principles

The system provides that authorised platforms (PA<sup>E</sup> and PA<sup>R</sup>) transmit to the tax authorities the regulatory data<sup>111</sup> relating to international business-to-business transactions<sup>112</sup> (B2Bi, Bi2B and Bi2Bi) and/or transactions with a private individual or a non-taxable private legal entity<sup>113</sup> (B2C). It is also stipulated that platforms must transmit the required payment data<sup>114</sup>. The Public Invoicing Portal (PPF) verifies this regulatory data and then transmits it to the tax authorities.

### 3.7.2. Mapping of data flows

There are various types of data flows involved in the transmission of regulatory data and mandatory invoice statuses to the tax authorities:

- *e-reporting flows (transaction and payment data, invoices and mandatory statuses);*
- *lifecycle flows (flows<sup>115</sup>, transaction and payment data<sup>116</sup>).*

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<sup>111</sup> Regulatory data is defined in Article 290 of the CGI.

<sup>112</sup> The transactions concerned are those carried out to or from a taxable legal person not established in France (list defined in Article 290-I of the CGI), as well as transactions between taxable persons not established in France that are subject to VAT in France (Article 290-II of the CGI).

<sup>113</sup> For example, an association.

<sup>114</sup> Regulatory data is defined in Article 290 A of the General Tax Code.

<sup>115</sup> See dedicated section 3.4.4. The lifecycle of a data flow

<sup>116</sup> See dedicated section 3.7.9.

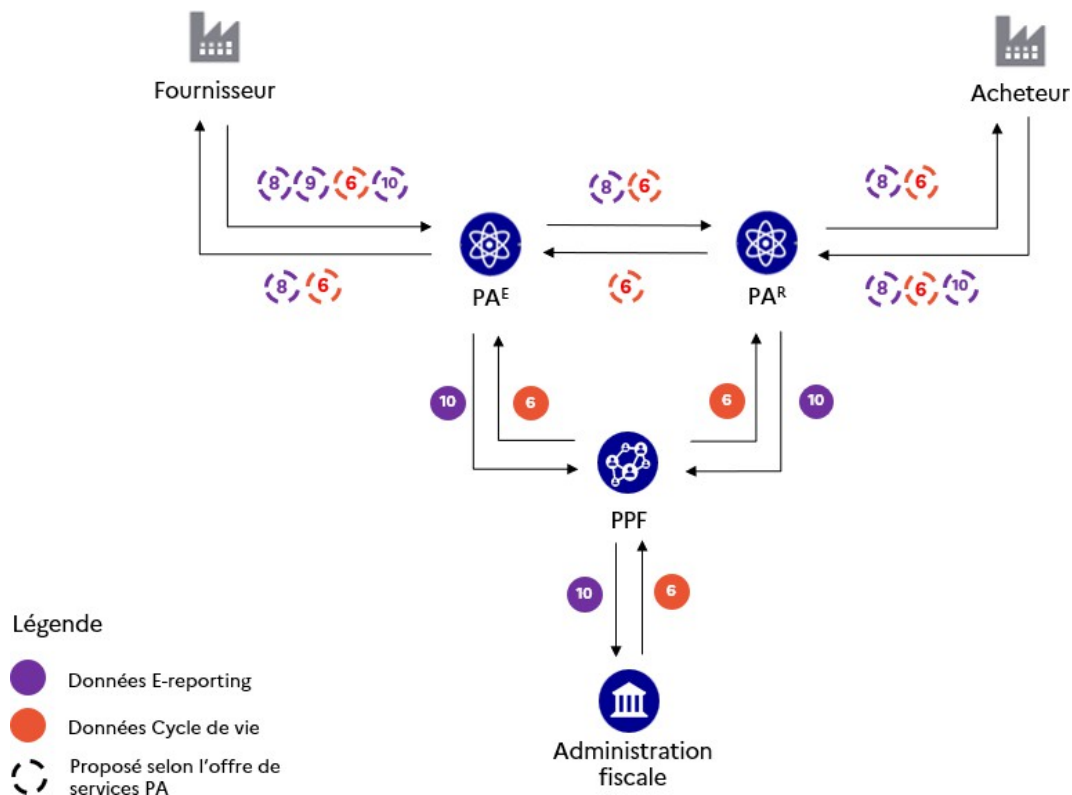


Figure 51 – Mapping of e-reporting data flows and their lifecycle

The transaction and payment data transmission data flow (F10) is the format<sup>117</sup> designed to facilitate exchanges between authorised platforms (PA<sup>E</sup> and PA<sup>R</sup>), the public invoicing portal and the tax authorities.

The transmission flow (F10) consists of 4 blocks, which enable the transmission of different types of data.

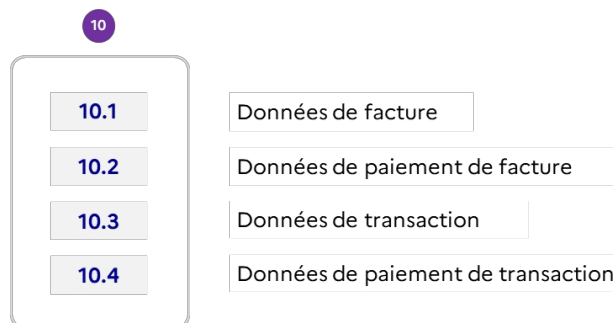


Figure 52 - The structure of a transmission flow (F10)

Depending on their service offering, authorised platforms may accept and exchange electronic invoice flows and their statuses relating to international business-to-business transactions (B2Bi, Bi2B and Bi2Bi) and/or transactions with non-taxable persons (B2C), and process them in a similar manner to electronic invoices for domestic business-to-business transactions (B2B).

<sup>117</sup> File in XML format.

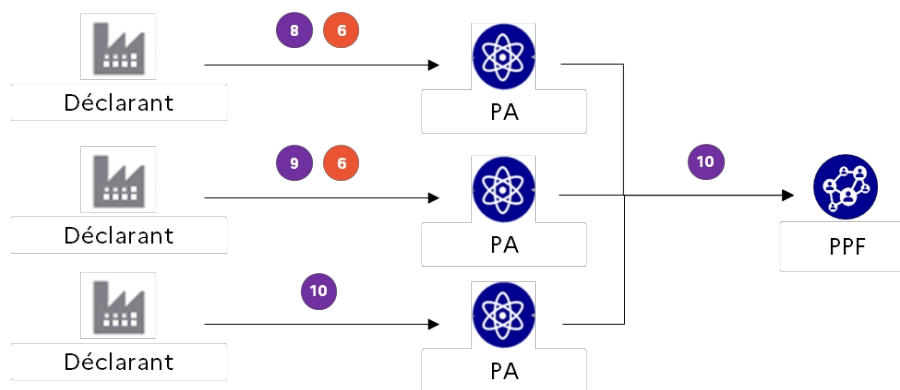


Figure 53 – The structure of a transmission flow (F10)

In this case, authorised platforms may also offer to process the data streams (F8, F9 and F6) to form the transaction and payment data transmission stream (F10), prior to their submission to the public invoicing portal (PPF).

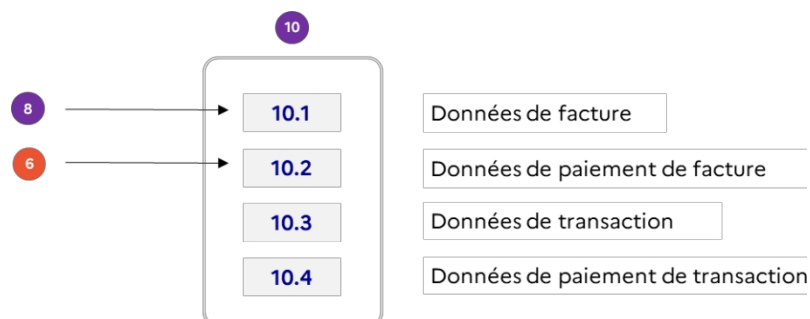


Figure 54 - Use of invoice data streams (B2Bi, Bi2B and Bi2Bi) and their statuses to form a transmission stream



Figure 55 - Use of invoice data streams (B2C) and their statuses to form a transmission stream

### 3.7.3. Invoice data for international transactions

The invoice data block (10.1) enables data on international business-to-business transactions <sup>118</sup>(B2Bi, Bi2B and Bi2Bi) that have resulted in an invoice (F8) to be transmitted to the administration. Each instance of the invoice data block (10.1) corresponds to a single invoice.

<sup>118</sup> Transactions with non-taxable persons (B2C) must be reported via the transaction data block (10.3), regardless of whether they have been invoiced (F9) or not.



### **3.7.4. Payment data for invoices relating to international transactions**

The invoice payment data block (10.2) is used to transmit payment data (status 'Paid' – F6) to the authorities <sup>119</sup>for international business-to-business transactions (B2Bi, Bi2B and Bi2Bi) that have resulted in an invoice. Each occurrence of the invoice data block (10.2) corresponds to the receipt of a single invoice.

### **3.7.5. Data on transactions with non-taxable persons**

The transaction data block (10.3) is used to transmit data on transactions with non-taxable persons (B2C) to the authorities, whether or not they have been the subject of an electronic invoice (type F9).

Each instance of the transaction data block (10.3) corresponds to a business day, a currency and a transaction type. Indeed, the transaction data block (10.3) allows for the transmission of aggregated data for all daily transactions carried out <sup>121</sup>, and, where applicable, for this to be supplemented with transaction data relating to transactions with non-taxable persons (B2C) that have been invoiced (type F9) on the same day.

### **3.7.6. Payment data for transactions with non-taxable persons**

The transaction payment data block (10.4) enables the transmission to the authorities of data on receipts from transactions with non-taxable persons (B2C), whether or not they have been invoiced (type F9). Each occurrence of the transaction data block (10.4) corresponds to a business day. Indeed, the transaction payment data block (10.4) allows all receipts collected <sup>122</sup>for a given day to be transmitted.

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<sup>119</sup> Payment details must only be provided in the case of the supply of services, excluding transactions subject to the reverse charge mechanism and the VAT on debit option.

<sup>120</sup> Transactions with non-taxable persons (B2C) must be transmitted via the transaction data block (10.3), whether or not they have been invoiced electronically (F9).

<sup>121</sup> May correspond to data from a daily summary report generated by a cash register system, known as a 'Z-ticket' or 'cash register Z-report'

<sup>122</sup> The payment data block may be used to report a payment received prior to its reconciliation with the corresponding invoice. Once this reconciliation has been carried out, the declaration of payments received must be corrected (10.4), and the payment of the invoice must be transmitted via an invoice lifecycle (F6), or via the invoice payment data block (10.3) if the invoice relates to international business-to-business transactions (B2Bi, Bi2B, Bi2Bi).

### 3.7.7. Transmission procedures

Approved platforms must transmit aggregated transaction and payment data (F10) to the Public Invoicing Portal (PPF):

- by declarant<sup>123</sup>, at SIREN level and according to their role (buyer or seller) in the transaction;
- by transmission period, determined on the basis of the declarant's VAT regime<sup>124</sup> and according to the date of the transaction<sup>125</sup>.

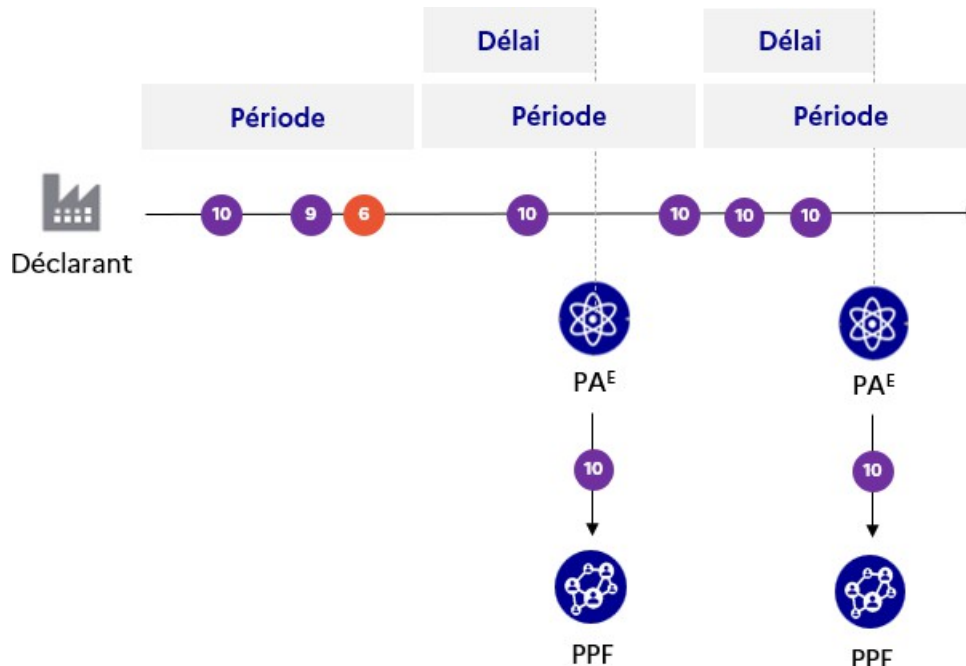


Figure 56 – Use of invoice flows (B2C) and their statuses to create a transmission flow

<sup>123</sup> The declarant is the party to the transaction who is liable for French VAT. Depending on the circumstances, the declarant may be the supplier (B2Bi, Bi2Bi, B2C) or the purchaser (Bi2B).

<sup>124</sup> The deadlines and frequencies for transmitting transaction and payment data were specified in the regulatory texts dated 7 October 2022, published on 9 October 2022 ([impots.gouv.fr](https://impots.gouv.fr))

<sup>125</sup> The triggering event for the transmission of transaction data is the date on which the transaction takes place, and that for the transmission of payment data is the date on which payment is received (excluding payment by bank cheque and other cases provided for in administrative guidance BOI TVA BASE 20 20).

	Invoice and transaction data			Payment data		
	Relevant period	Deadline for transmitting data for the period to the approved platform	Deadline for transmission to the tax authorities by the approved platform	Relevant period	Deadline for submitting data for the period to the approved platform	Deadline for transmission to the tax authorities by the authorised platform
Standard monthly scheme	1 <sup>st</sup> ten-day period: From the 1 <sup>st</sup> to the 10th of the month	The 20th of the month of the relevant period	21st of the month of the relevant period, at 8.00 am	Monthly	The 10th of the month following the relevant period	The 11th of the month following the relevant period, at 8.00 am
	2 <sup>nd</sup> ten-day period: From the 11th to the 20th of the month	Last day of the month of the relevant period	The 1 <sup>st</sup> of the month following the relevant period, at 8.00 am			
	3 <sup>rd</sup> ten-day period: From the 21st to the end of the month	The 10th of the month following the relevant period	The 11th of the month following the in question, at 8.00 am			
Quarterly standard actual scheme	Monthly	The 10th of the month following the relevant period	On the 11th of the month following the relevant period, at 8.00 am	Monthly	On the 10th of the following month	On the 11th of the month following the relevant period, at 8.00 am
Simplified VAT scheme	Monthly	The last day of the month following the relevant period	On the 1 <sup>st</sup> of the second month following the relevant period, at 8.00 am	Monthly	The last day of the month following the relevant period	On the 1 <sup>st</sup> of the second month following the relevant period, at 8.00 am
VAT exemption scheme VAT	Bimonthly (every two calendar months) <sup>126</sup>	The last day of the month following the relevant period	The 1 <sup>st</sup> of the second month following the relevant period, at 8.00 am	Bimonthly (every calendar two-month period)	The last day of the month following the period in question	The 1 <sup>st</sup> of the second month following the relevant period, at 8.00 am

Table 13 – Submission periods by VAT scheme

For certain VAT schemes, the submission periods for transaction data differ from those for payment data. Consequently, authorised platforms must submit transaction and payment data (F10) separately to the Public Invoicing Portal (PPF) at the end of the periods corresponding to each type of data.

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<sup>126</sup> The two-month calendar periods begin on one of the following dates:<sup>1</sup>January, <sup>1</sup> March,<sup>1</sup>May, <sup>1</sup> July,<sup>1</sup>September and<sup>1</sup>November.

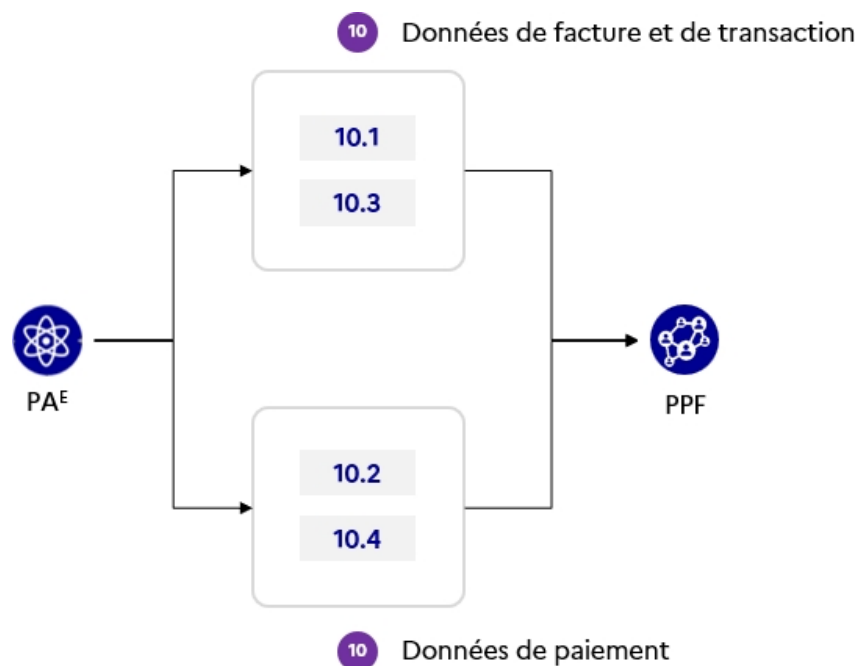


Figure 57 – Separate transmission of invoice and transaction data from payment data

In the event of an error in transaction or payment data transmitted for a given period, the approved platform may transmit a corrective transmission file (type RE) to the public invoicing portal (PPF). This corrective transmission file cancels and replaces all the aggregated data<sup>127</sup> previously transmitted for that period.

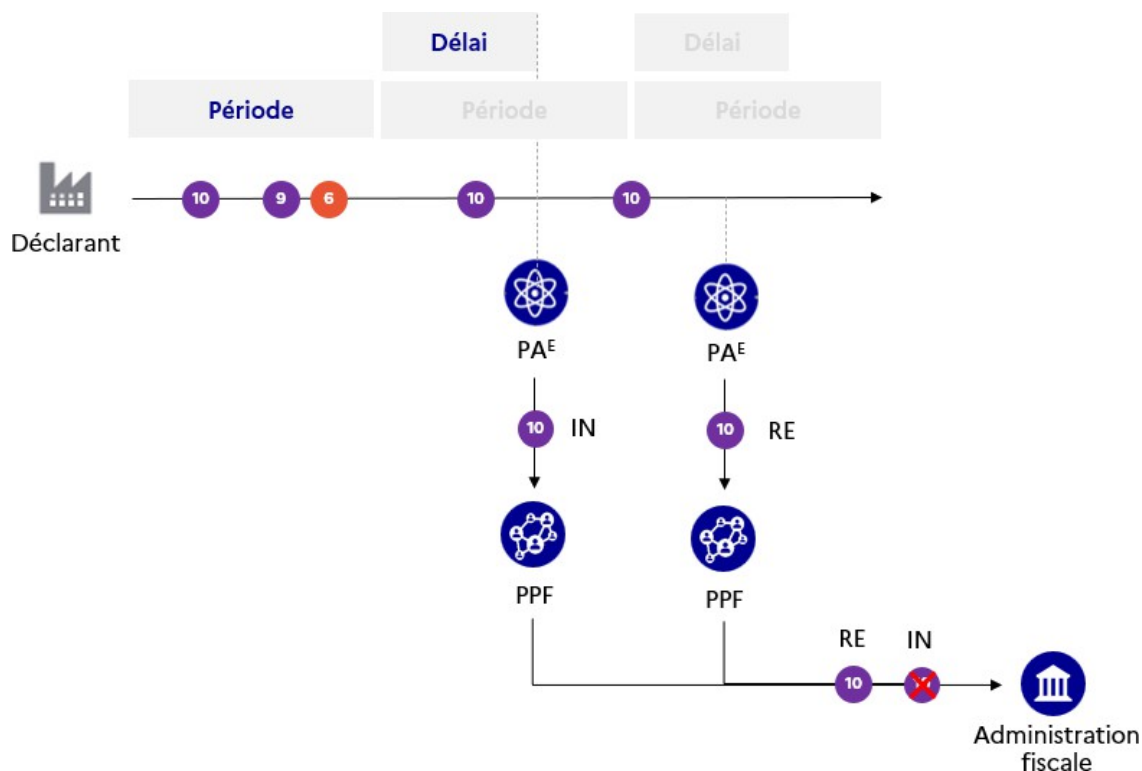


Figure 58 - Procedures for correcting a transmission relating to a past period

<sup>127</sup> Categorised by data type and according to the declarant's role.

To facilitate the integration of transmission flows into the Public Invoicing Portal (PPF) and their processing by the tax authorities, authorised platforms send them to the Public Invoicing Portal (PPF) within 8 hours of the end of the final day of the filing deadline for the period.

### 3.7.8. Functional checks on transaction and payment data

If the technical and application checks do not identify any anomalies in the data stream (and the files it contains), then the *e-reporting* business module will perform functional checks<sup>128</sup> on each file<sup>129</sup> :

- semantic checks<sup>130</sup>;
- data structure checks;
- data consistency checks;
- uniqueness checks<sup>131</sup>.

### 3.7.9. The lifecycle of transaction and payment data

The result of the functional checks determines the status of each business object<sup>132</sup> :

- if the functional checks fail, the business object is rejected and will not be integrated;
- if the functional checks do not identify any anomalies, the business object is accepted and integrated.

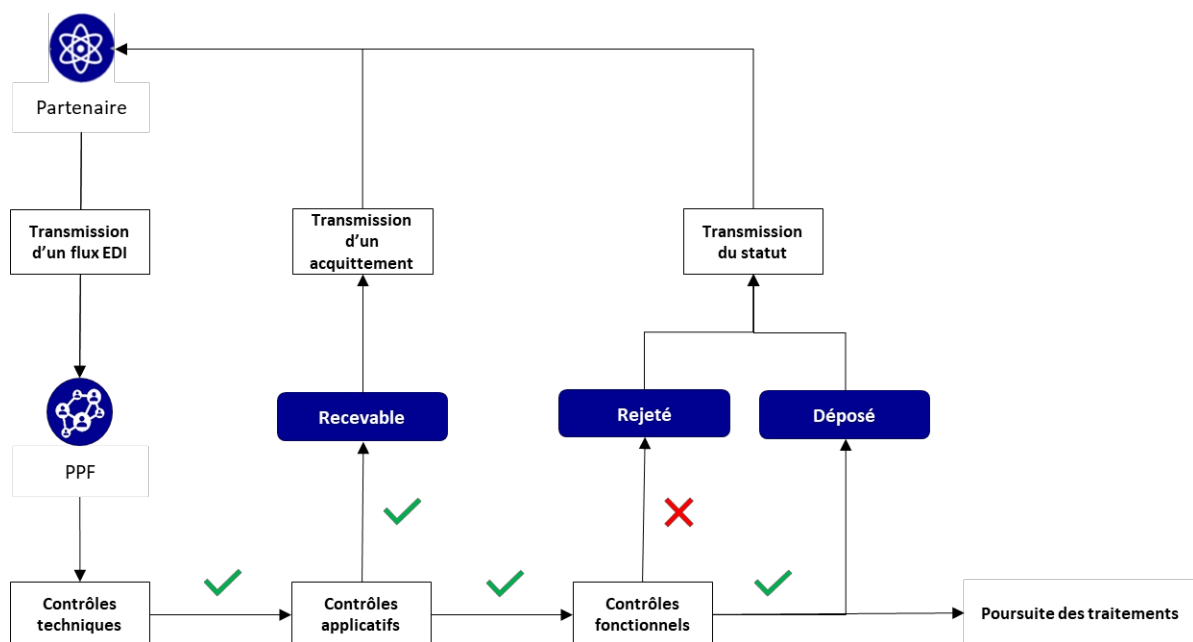


Figure 59 - The lifecycle of a business object

Every platform is informed, via a lifecycle, whether the business objects it has transmitted have been accepted or rejected.

<sup>128</sup> These checks are described using schematrons

<sup>129</sup> Each file is a 'single-object' file, i.e. it contains only one business object.

<sup>130</sup> Checks against the management rules of the European standard (EN16931) and those specific to the French electronic invoicing reform.

<sup>131</sup> Uniqueness is determined based on the transmission number, the declarant's identifier (SIREN) and the transmission period.

<sup>132</sup> In this case, for each transmission of transaction and payment data.

Subject	Code	Label	Character	Definition
Transaction and payment	300	Submitted	<b>Mandatory</b>	The data is checked for compliant by the PPF and forwarded to the tax authorities.
Transaction and payment	301	Rejected	<b>Mandatory</b>	The data is checked by the PPF non-compliant by the PPF and are not transmitted to the tax authorities.

Table 5 - List of transaction and payment data statuses

### 3.7.10. Reasons for rejection of business objects of the transaction and payment data type

The rejection of transaction and payment data is associated with one or more reasons, and the source of the anomalies is indicated, to enable the approved platform to take appropriate corrective action.

The reasons for rejecting transaction and payment data are:

Code	Description	Description
REJ_SEMAN	Semantic format check	The semantic format of one or more data items is not compliant.
REJ_UNI	Uniqueness check	The data has already been transmitted and processed.
REJ_COH	Data data consistency	One or more data points are inconsistent.
REJ_PER	Period check	The date of the data transmission is not consistent with the declared period.

Table 6 – List of reasons for rejection of transaction and payment data

## 4 List of figures

Figure 1 - The B2B process .....	14
Figure 2 – The B2G circuit, with Chorus Pro as the reception platform.....	15
Figure 3 - The B2G circuit, with a direct connection from the provider to Chorus Pro.....	15
Figure 4 - Mapping of data flows between ecosystem participants.....	18
Figure 5 - Flow diagram of an incoming data stream via SFTP protocol.....	24
Figure 6 - Flow diagram of an outgoing data stream via SFTP protocol .....	24
Figure 7 - Flow diagram of an incoming data stream via the AS/2 protocol .....	25
Figure 8 – Flowchart of an outgoing data stream using the AS/2 protocol.....	26
Figure 9 - Flow diagram of an incoming data stream using the AS/4 protocol .....	27
Figure 10 - Flow diagram of an outgoing flow via the AS/4 protocol .....	27
Figure 11 - Setting up a connection to the Public Billing Portal (PPF).....	29
Figure 12 - Inadmissibility of a data flow in the event of failure of application checks .....	31
Figure 13 - The validity of a data flow if technical and application checks are successful .....	33
Figure 14 - The composition of a data stream's header .....	33
Figure 15 - Recommended composition of a data flow identifier .....	34
Figure 16 - F1 flow kinematics .....	35
Figure 17 - Flow diagram for F6.....	35
Figure 18 - Flow kinematics F10.....	36
Figure 19 - Flow kinematics F13.....	36
Figure 20 – Flow kinematics F14.....	36
Figure 21 - Mapping of exchanged directory flows.....	39
Figure 22 - Directory initialisation sources - 1.....	40
Figure 23 - Directory initialisation sources - 2.....	40
Figure 24 - The structure of a directory entry.....	40
Figure 25 - Consulting the directory for addressing and billing routing .....	42
Figure 26 - Directory Portal home page ( <a href="https://facturation.chorus-pro.gouv.fr/annuaire/#/">https://facturation.chorus-pro.gouv.fr/annuaire/#/</a> ).....	43
Figure 27 – Example of a search screen on the Directory Portal .....	44
Figure 28 - Updating the directory using the tax occurrence repository.....	45
Figure 29 - Creating a directory entry for a newly liable company .....	45
Figure 30 - Updating active entries following the removal of taxable status and/or the cessation business .....	45
Figure 31 – The masking of lines that have not come into effect following the removal of taxable status and/or the cessation of business.....	46
Figure 32 - Updating the register by the registration department.....	46
Figure 33 - Updating active entries following loss of registration .....	46
Figure 34 - Hiding lines that have not come into effect following a loss of registration .....	47
Figure 35 - Updating the directory via the Chorus Pro services portal.....	47
Figure 36 - Creating a directory entry for a new service .....	47
Figure 37 - Updating entries following a reduction in the role of a public body to that of project owner (MOA).....	48
Figure 38 - Example of a formal agreement on the choice of an approved platform.....	49
Figure 39 - Updating the directory by a new PA .....	51
Figure 40 – The upgrading of the lines by the new connected platform .....	51
Figure 41 - The creation of services and corresponding directory entries.....	52
Figure 42 - Creation of lines following the implementation of a new addressing grid.....	52
Figure 43 - Creating a new addressing grid.....	53
Figure 44 - Updating lines following the implementation of a new address grid.....	53
Figure 45 – Updating the lines following the implementation of a new address grid.....	54
Figure 46 - Mapping of e-invoicing flows and lifecycle exchanged in B2B.....	56
Figure 47 - Mapping of e-invoicing and lifecycle flows exchanged in B2G, where Chorus Pro is the receiving platform .....	56
Figure 48 - Mapping of e-invoicing flows and lifecycle exchanged in B2G, where Chorus Pro is the issuing and receiving platform.....	57



Figure 49 - The nominal lifecycle of an invoice.....	58
Figure 50 – The lifecycle of a business object .....	61
Figure 51 - Mapping of exchanged e-reporting flows and life cycles .....	64
Figure 52 - The structure of a transmission flow (F10).....	64
Figure 53 - The structure of a transmission flow (F10).....	65
Figure 54 - Utilising invoice flows (B2Bi, Bi2B and Bi2Bi) and their statuses to form a transmission flow .....	65
Figure 55 - Processing invoice streams (B2C) and their statuses to create a transmission stream .....	65
Figure 56 - Processing of invoice flows (B2C) and their statuses to form a transmission flow .....	67
Figure 57 - Separate transmission of invoice data and payment transaction data.....	69
Figure 58 - Procedures for correcting a transmission relating to a past period .....	69
Figure 59 – The lifecycle of a business object .....	70

## 5 Glossary

Abbreviation	Full term	Definition
AIFE	State Financial IT Agency	A national agency responsible for designing, developing and managing the State's financial information system, and for providing digitalisation solutions for all public bodies and businesses, notably the public invoicing portal and Chorus Pro.
API	Application Programming Interface	A standardised set of functions that acts as a front-end through which one software application provides services to other software applications. An IT solution enabling applications to be connected and to communicate via a common language.
AS/2	AS/2	A file transfer protocol operating in 'push' mode, allowing the partner to send a file directly and on their own initiative to the recipient.
AS/4	Applicability Statement /4	The Applicability Statement (AS) 4 is an evolution of AS/2 incorporating web services.
B2B	Business to Business	Refers to business-to-business commercial relationships (particularly in the context of a relationship between a company and its supplier).
Bi2B	International Business to Business	Refers to commercial relations between a foreign company and a domestic company.
B2C	Business to Consumer	Refers to commercial relations between a company and a non-taxable person.
B2G	Business to Government	Refers to commercial relations between a business and public authorities (the government).
Bi2G	Business international to Government	Refers to commercial relations between a foreign company and public authorities (the administration)
BOI	Official Tax Bulletin	The Official Bulletin of Public Finance – Taxation (BOFiP-Taxation), formerly the Official Tax Bulletin (BOI), brings together in a single, consolidated database all the tax legislation enforceable by the taxpayer against the authorities.
CGI	General Tax Code	The body of legislative and regulatory provisions relating to the basis of assessment and collection of taxes in France.
CII	Cross Industry Invoice	Standard for structuring invoice data.
CPRO	Chorus Pro	Public operator for the digitisation of invoices intended for the State, local authorities and public institutions (requirement codified in the Public Procurement Code).
DGFIP	Directorate-General of Public Finances	A public service whose remit is to contribute to the financial soundness of public institutions and

Abbreviation	Full name	Definition
		foster an environment of trust within society, the economy and the regions.
EDI	Electronic Data Interchange	Electronic exchange using a standardised format (data is structured according to international technical standards), replacing the physical exchange of documents.
<i>E-invoicing</i>	Electronic invoicing	Requirement for businesses to issue invoices in electronic format.
EN 16931	European Standard 16931	Standard defining a semantic data model for the essential elements of an electronic invoice.
<i>E-reporting</i>	Transmission of transaction data in a structured format	Requirement for businesses to submit transaction data (international B2B and B2C transactions) to the tax authorities in electronic format.
MSE	Medium-sized enterprise	An enterprise with fewer than 5,000 employees and an annual turnover not exceeding €1,500 million or whose balance sheet total does not exceed €2,000 million.
GE	Large enterprise	A company that meets at least one of the following two criteria: having at least 5,000 employees; having a turnover of more than €1.5 billion and a balance sheet total of more than €2 billion in total assets.
G2B	Government to Business	Refers to commercial relations between public authorities (the administration) and a business.
INSEE	National Institute of Statistics and Economic Studies	A directorate-general of the Ministry of the Economy and Finance responsible for collecting, analysing and disseminating information on the French economy and society across the whole of the country.
Project Owner	Project Owner	The entity with a specific need, defining a project's objective, its timetable and the budget allocated to it. The expected outcome of the project is the creation of a product, known as a project deliverable.
SC	Compatible solution	Operators offering invoice digitisation services but who are not registered with the authorities. These operators cannot send electronic invoices directly to their recipients or transmit data to the public invoicing portal, but may act in the name and on behalf of the company with the platforms of their choice (including Chorus Pro).
PA	Approved platform	Service providers offering e-invoicing services that are registered with the authorities. Only approved platforms can send electronic invoices directly to their recipients and transmit data to the public invoicing portal.
PEPPOL	Pan-European Public Procurement OnLine	A European project launched in 2007 to standardise and simplify electronic exchanges between the public and private sectors.
SME	Small and medium-sized enterprise	An enterprise with fewer than 250 employees and an annual turnover not exceeding €50 million or a balance sheet total not exceeding €43 million.
PPF	Public billing portal	A public operator that manages the central directory, consolidates invoicing, transaction and payment data, as well as information relating to the processing status of invoices (life cycle), and transmits this data to the tax authorities.
SFTP	Secure File Transfer Protocol (or SSH File Transfer Protocol)	A client/server file transfer protocol that enables end-to-end encryption of the entire connection, including passwords and the content of transfers.

SIREN	Business Register Identification System	A 9-digit registration number used to identify a business.
<b>Abbreviation</b>	<b>Full name</b>	<b>Definition</b>
SIRET	Establishment Register Identification System	A 14-digit registration number (the first 9 digits of which are those of the SIREN number) identifying each of the company's establishments. The second part, usually referred to as the NIC (Internal Classification Number), consists of a four-digit sequence number assigned to the establishment and a check digit, which is used to verify the validity of the entire SIRET number.
Micro-enterprise	Very small enterprise	Refers to micro-enterprises whose annual turnover excluding tax does not exceed €176,200 if the main activity is the sale of goods, or €72,600 in the case of the provision of services.
VAT	Value Added Tax	Value added tax is a consumption tax. It is an indirect tax, meaning that it is not collected directly by the state but by the seller, who collects it and passes on to the government.
UBL Invoice	Universal Business Language Invoice	Standard for structuring invoice data.
UN/CEFACT	United Nations Centre for Trade Facilitation and Electronic Business	A United Nations body that promotes close collaboration between governments and businesses to ensure the interoperability of information exchange between the public and private sectors.
XML	Extensible Markup Language	A customisable computer language used to transmit data using tags (i.e. labels that describe the data).

## 6 Reference texts

Legislative or regulatory document	Wording of the reference text	Link
Decree	Decree of 7 October 2022	<a href="#">Link to the decree of 7 October 2022</a>
Official Tax Bulletin / Official Public Finance Bulletin	BOI-VAT-CHAMP-10-10-40-40	<a href="#">Link to the BOI</a>
	BOI BIC CHAMP 80 30	<a href="#">Link to the BOI</a>
	BOI-VAT-LIQ-30-20-90-20	<a href="#">Link to the BOI</a>
	BOI-VAT – BASE-20-40	<a href="#">Link to the BOI</a>
	BOI VAT BASE 20 20	<a href="#">Link to the BOI</a>
Civil Code	Article 1590	<a href="#">Link to Article 1590</a>
Public Procurement Code	Article L. 2192-5	<a href="#">Link to Article L. 2192-5</a>
	Article L.2193-10	<a href="#">Link to Article L.2193-10</a>
Commercial Code	Article R. 123-224	<a href="#">Link to Article R. 123-224</a>
	Article A123-96	<a href="#">Link to Article A123-96</a>
	Article L.123-22	<a href="#">Link to Article L.123-22</a>
	Article R 123-221	<a href="#">Link to Article R 123-221</a>
Environment Code	Article L.541-10	<a href="#">Link to Article L.541-10</a>
General Tax Code (CGI)	Article 289 bis	<a href="#">Link to Article 289 bis</a>
	Article 289	<a href="#">Link to Article 289</a>
	Article 289 E	<a href="#">Link to Article 289 E</a>
	Article 290	<a href="#">Link to Article 290</a>
	Article 290 A.	<a href="#">Link to Article 290 A.</a>
	Article 290 B.	<a href="#">Link to Article 290 B.</a>
	Article 286b	<a href="#">Link to Article 286b</a>
	Article 258A	<a href="#">Link to Article 258 A</a>
	Article 259 B	<a href="#">Link to Article 259B</a>
	Article 266	<a href="#">Link to Article 266</a>
	Article 268	<a href="#">Link to Article 268</a>
	Article 297A	<a href="#">Link to Article 297A</a>
	Article 256 C	<a href="#">Link to Article 256 C</a>
	Article 293 B	<a href="#">Link to Article 293 B</a>
	Article 269	<a href="#">Link to Article 269</a>
	Article 256 C	<a href="#">Link to Article 256 C</a>
	Article 257b	<a href="#">Link to Article 257b</a>
	Article 1788 E	<a href="#">Link to Article 1788 E</a>
	Article 242 nonies A of Annex II	<a href="#">Link to Article 242 nonies A</a>
	Article 242hB of Annex II	<a href="#">Link to Article 242hB</a>
	Article 242hC of Annex II	<a href="#">Link to Article 242hC</a>
	Article 41f D of Annex IV	<a href="#">Link to Article 41f D</a>
	Article 41f J to M of Annex IV	<a href="#">Link to Article 41f J to M</a>
	Article 41f N to P of Annex IV	<a href="#">Link to Article 41f N to P</a>

Legislative or regulatory basis	Wording of the reference text	Link
Monetary and Financial Code	Article L.313-1	<a href="#">Link to Article L.313-1</a>
Decree	Decree No. 2022-1299 of 7 October 2022	<a href="#">Link to Decree No. 2022-1299</a>
	Decree No. 2014-928 of 19 August 2014	<a href="#">Link to Decree No. 2014-928</a>
	Decree No. 2024-266 of 25 March 2024	<a href="#">Link to Decree No. 2024-266</a>
Book of Tax Procedures	Article L.102B	<a href="#">Link to Article L.102B</a>
Act No. 75-1334 of 31 December 1975	Article 14	<a href="#">Link to Article 14</a>
Act No. 2008-776 of 4 August 2008	Article 51	<a href="#">Link to Article 51</a>
Act No. 2022-1157 of 16 August 2022	Article 26	<a href="#">Link to Article 26</a>
Act No. 2023-13122 of 29 December 2023	Article 91	<a href="#">Link to Article 91</a>
Finance Act No. 2026-103 of 19 February 2026	Article 123	<a href="#">Link to the Finance Act 2026</a>
Order (repealed, see Public Procurement Code above)	Ordinance No. 2014-697 of 26 June 2014 (transposition of European Directive 2014/55/EU)	-

## 7 Applicable documentation

The table below lists all applicable external documents to which these PPF specifications refer:

#	Document	Access (link)
1	Chorus Pro's external specifications pursuant to the electronic invoicing reform	<a href="#">External specifications: invoicing for the public sector   portal.chorus-pro.gouv.fr</a>
2	Chorus Pro's initial B2G/G2G external specifications – EDI Annex	<a href="#">Chorus Pro documentation portal   portail.chorus-pro.gouv.fr</a>
3	External specifications for the public invoicing	<a href="#">FE external specifications   impots.gouv.fr</a>
4	AFNOR XP Z12_012 standard	<a href="#">External specifications FE   impots.gouv.fr</a>
	AFNOR XP Z12-012 Standard - Annex A	
	AFNOR XP Z12-012 Standard - Annex B	
5	AFNOR XP Z12-014 Standard	<a href="#">External specifications FE   impots.gouv.fr</a>
	AFNOR XP Z12-014 Standard - Annex A	
	AFNOR XP Z12-014 Standard - Annex B	
<u>6</u>	Press release of 15 October 2024	<a href="https://presse.economie.gouv.fr/letat-accompagnera-the-widespread-adoption-of-electronic-invoicing-between-businesses/">https://presse.economie.gouv.fr/letat-accompagnera-the-widespread-adoption-of-electronic-invoicing-between-businesses/</a>
7	Presentation of the PISTE platform	<a href="https://communaute.chorus-pro.gouv.fr/documentation/presentation-de-piste/">https://communaute.chorus-pro.gouv.fr/documentation/presentation-de-piste/</a>

## 8 Contacts

To submit your questions regarding electronic invoicing and external specifications, a contact form is available at [aife.economie.gouv.fr/formulaire-de-contact-ppf](http://aife.economie.gouv.fr/formulaire-de-contact-ppf).