

30/04/2026

External Specification Document for Electronic Invoicing

Chorus Pro document

History

DATE	DISTRIBUTION	CHANGE TRACKING
30/10/2025	Publication v3.1 (v1.0)	<u>Document initialisation.</u>
30/04/2026	Publication v3.2 (v1.1)	<u>Amendments and additions to the following chapters</u> <ul style="list-style-type: none">• 2.2.3.2 Breakdown for G2B invoicing• 2.2.3.4 Scope breakdown for VAT returns• 2.3.2 A new key role for the Chorus Pro platform• 2.3.3 Special case of local authorities and public healthcare establishments• 2.4.2 Discontinuation of the recycling functionality• 3.1.2 Retrieval of the invoicing email address• 3.2.1.1 Methods of invoice transmission• 3.2.1.4.1 Application controls• 3.2.1.4.2 Functional controls• 3.2.3.1 Methods of invoice transmission• 3.2.3.3 Checks carried out by Chorus Pro on the transmitted invoice• 3.2.3.3.2 Functional checks• 3.3.2.1.1 B2G process with an approved platform• 3.4 Management of invoice statuses• 3.4.1.3 B2G channel with an approved platform• 3.4.2.1 B2G/G2G process• 3.4.2.2 G2B process• 3.4.2.3 Details on the "Rejected" status• 3.5.2 Submission of mandatory invoice statuses to the public invoicing portal• 3.6 Submission of e-reporting data• 3.6.1 Rules for completing the e-reporting file• 4.1.1.2 Contents of the pivot file• 4.2.1.1 B2G workflow• 4.2.2.3 G2B circuit

DATE	DISTRIBUTION	CHANGE TRACKING
		<ul style="list-style-type: none"> • 5.1.2 G2B and e-reporting circuits • 5.2 EDI exchange procedures • 5.2.1 Technical checks carried out by Chorus Pro • 5.3 API exchange procedures • 5.3.3.2 Allocation/grouping rules (data flows) • 5.4.1 Technical checks carried out by Chorus Pro • 6. Chorus Pro's management procedures for use cases of the AF-NOR standard <p>(see details in the document 'Summary of changes to external specifications external specifications Chorus Pro_v1.0')</p>

CONTENTS

1. Applicable documents.....	8
2. Background.....	10
2.1 Foreword	10
2.1.1 Objectives of the document.....	10
2.1.2 Contents of the document.....	11
2.1.3 Scope of the document	11
2.2 Reminders regarding electronic invoicing	12
2.2.1 The context and objectives of invoice digitisation.....	12
2.2.2 The types of stakeholders involved.....	13
2.2.3 Gradual compliance with the requirement	15
2.3 The role of the Chorus Pro platform	20
2.3.1 Overview of the current situation.....	20
2.3.2 A new structural role for the Chorus Pro platform.....	21
2.3.3 The specific case of local authorities and public healthcare institutions.....	22
2.4 A new set of requirements: alignment with the AFNOR standard	25
2.4.1 Deadline and associated issues.....	25
2.4.2 Discontinuation of the recycling feature	25
3. Features for suppliers and remitters.....	27
3.1 Viewing electronic invoicing directory data.....	27
3.1.1 General description of the electronic invoicing directory.....	27
3.1.2 Retrieving the e-invoicing email address.....	28
3.2 Submission of invoices.....	29
3.2.1 B2G process	29
3.2.2 G2G circuit.....	36
3.2.3 G2B circuit	36
3.3 Terms and conditions for managing the readable.....	41
3.3.1 Invoice issued in Factur-X format	41
3.3.2 Invoice issued in UBL or CII format (formats compliant with the AFNOR standard)	41
3.3.3 Invoice issued in one of Chorus Pro's legacy formats (B2G/G2G)	44
3.4 Invoice status management.....	44

3.4.1 Issuing invoice statuses	45
3.4.2 Retrieving invoice statuses	49
3.5 Submission of mandatory invoice data and statuses	53
3.5.1 Submission of regulatory invoice data	53
3.5.2 Submission of mandatory invoice statuses to the public invoicing portal	54
3.6 Submission of e-reporting data	55
3.6.1 Rules for completing the e-reporting file	56
3.6.2 Naming convention for the e-reporting file	56
3.7 Retrieving e-reporting transmission statuses.....	58
4. Features for recipients and recipients	59
4.1 Retrieving invoices	59
4.1.1 B2G/G2G scope	59
4.1.2 G2B scope	63
4.2 Invoice status management	64
4.2.1 Issuing invoice statuses	64
4.2.2 Receiving invoice statuses.....	67
4.3 Submission of mandatory invoice statuses.....	69
5. Features for IT teams	70
5.1 EDI connection	70
5.1.1 B2G and G2G circuits	70
5.1.2 G2B circuit and e-reporting	70
5.2 EDI exchange procedures.....	72
5.2.1 Technical inspections carried out by Chorus Pro	72
5.2.2 The different types of streams	72
5.2.3 Sending an EDI message: transmission rules.....	72
5.2.4 Illustrations of EDI message exchanges	72
5.3 The API connection	78
5.3.1 B2G and G2G circuits.....	78
5.3.2 G2B circuit	78
5.4 API exchange methods.....	79
5.4.1 Technical checks carried out by Chorus Pro.....	79
5.4.2 The API usage process.....	79
6. Chorus Pro's management procedures for use cases under the AFNOR standard	80

6.1 Case 1: Multiple orders / Multiple deliveries	83
6.2 Case 2: Invoice already paid by the BUYER or a third-party PAYER at the time the invoice is issued	83
6.3 Case 3: Invoice to be paid by a known third-party PAYER at the time of invoicing	84
6.4 Case 4: Invoice to be paid by the buyer and partially covered by a third party known at the time of invoicing (grant, insurance, etc.)	84
6.5 Case 5: Expenses paid by employees with an invoice in the company's name	84
6.6 Case 6: Expenses paid by employees without an invoice addressed to the company (simple receipt or invoice in the employee's name and address)	85
6.7 Case 7: Invoice following a purchase paid for with a company card (purchase card) ..	85
6.8 Case 8: Invoice payable to a third party specified at the time of invoicing (factoring, cash pooling)	85
6.9 Case 9: Invoice payable to a third party known at the time of invoicing, who also manages the order/receipt, or even the invoicing (Distributor/Depository) ..	88
6.10 Case No. 10: Invoice payable to a third party beneficiary unknown at the time the invoice is created, in particular a factoring company (subrogation case)	88
6.11 Case No. 11: Invoice to be received and processed by a third party on behalf of the BUYER	89
6.12 Case No. 12: Transparent intermediary managing invoices on behalf of its principal, the BUYER	89
6.13 Cases 13 and 14: Subcontracting and joint contracting (B2B, particularly for private works contracts)	90
6.13.1 General overview of the treatment of subcontracting	90
6.13.2 Breakdown of subcontracting invoices	91
6.14 Case No. 15: Sales Invoice following an order (and possible payment) by a third party on behalf of the BUYER	99
6.15 Case No. 16: Disbursement invoice for reimbursement of the sales invoice paid by the third party	100
6.16 Case No. 17a: Invoice payable to a third party, payment intermediary (e.g. on a marketplace)	100
6.17 Case No. 17b: Invoice payable to a third party, payment intermediary and third party invoicing under a billing mandate	100
6.18 Case No. 18: Management of debit notes	101
6.19 Case No. 19a: Invoice issued by a third party on behalf of the SELLER under a billing mandate	101
6.20 Case No. 19b: Self-invoicing	102

6.21 Cases 20 and 21: Deposit invoice and final invoice (or closing invoice) following a deposit	102
6.22 Case No. 22a: Invoice paid with a discount for services for which VAT is payable on receipt of payment.....	103
6.23 Case No. 22b: Invoice paid with a discount for the supply of goods (or the provision of services with the VAT on the debit option)	103
6.24 Case No. 23: Self-billing transactions between a private individual and a business	103
6.25 Case No. 24: Management of deposits.....	104
6.26 Case No. 25: Management of vouchers and gift cards.....	104
6.27 Case No. 26: Invoices with a contractual reservation clause	105
6.28 Case No. 27: Management of toll tickets sold to a taxable person	105
6.29 Case No. 28: Handling of restaurant bills issued by a taxable SUPPLIER established in France	105
6.30 Case No. 29: Sole taxable person within the meaning of Article 256 C of the CGI...	106
6.31 Case No. 30: VAT already collected – Transactions initially processed via B2C e-reporting, subject to a retrospective invoice	106
6.32 Case No. 31: ‘Mixed’ invoices specifying a main transaction and an ancillary transaction	106
6.33 Case No. 32: Monthly payments	107
6.34 Case No. 33: Transactions subject to the margin scheme	107
6.35 Case No. 34: Partial collection and cancellation of collection.....	107
6.36 Case No. 35: Author’s notes	107
6.37 Case No. 36: Operations subject to professional secrecy and exchanges of sensitive data	108
6.38 Case No. 37: Associated Companies.....	108
6.39 Case No. 38: Invoices with sub-items and line groupings	108
6.40 Case No. 39: Transparent intermediary consolidating sales from multiple sellers for a single buyer – Multi-seller invoice	109
6.40.1 Individual unit invoices and ‘aggregate’ invoice from the transparent third party to the BUYER.....	109
6.40.2 Multi-Vendor Invoices	109
6.41 Case No. 40: Grouped payments, ‘netting’ or offsetting in the event of cross-purchases/sales	110
6.42 Case No. 41: Barter companies	110
6.43 Case No. 42: VAT exemption management.....	110
6.44 Case No. 43a: e-Reporting for international B2B – Triangular transactions	110
6.45 Case No. 43b: e-Reporting for international B2B – Stock transfers treated as intra-	

Community supplies	110
6.46 Case No. 44: Transactions with entities established in the DROM / COM / TAAF	110
7. Cross-functional features	111
7.1 Requirements for public bodies	111
7.2 Requirements for private companies.....	111
7.3 Authorisations.....	111
8. Appendices	111
8.1 Additional G2B circuit diagrams	111
8.2 Correspondence between flow and business object statuses and the corresponding interface codes.....	113
9. Glossary	114

1. Applicable documents

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

Document	Access (link)
External specifications for the public invoicing portal	External specifications FE impots.gouv.fr
FE external specifications file - Chorus Pro_v1.1	External FE specifications impots.gouv.fr
AFNOR XP Z12-012 standard	External FE specifications impots.gouv.fr
AFNOR XP Z12-012 standard - Appendix A	
AFNOR XP Z12-012 standard - Appendix B	
AFNOR XP Z12-014 standard	External specifications FE impot.gouv.fr
AFNOR XP Z12-014 standard - Annex A	
AFNOR XP Z12-014 standard - Appendix B	
Chorus Pro external specifications document base_v5.1	External specifications for the Chorus Pro base unit This link provides access to all documentation relating to Chorus Pro.
API appendices to the Chorus Pro external specifications	API appendices to the external specifications for Chorus Pro This link provides access to all documentation relating to Chorus Pro.
EDI Annex to the external specifications for Chorus Pro	EDI Annex to the Chorus Pro external specifications This link provides access to all documentation relating to Chorus Pro.
Summary of changes	Summary of changes made to all Chorus Pro documents

to the external specifications Chorus Pro_v1.0	This link provides access to all documentation relating to Chorus Pro.
PISTE web portal	PISTE home page
PISTE User Guide	PISTE - User Guide
Chorus Pro Technical Documentation - Connecting to the Service Portal for Electronic Invoicing	Chorus Pro Technical Documentation - Connecting to the Service Portal for Electronic Invoicing
Chorus Pro Technical Documentation - Creating a technical account for API access in production	Chorus Pro Technical Documentation - Creating a technical account for API access in production
Chorus Pro Technical Documentation - API Developer Guide for OAuth2 Mode	Chorus Pro Technical Documentation - API Developer Guide for OAuth2
Chorus Pro Technical Documentation - Certificates	Chorus Pro Technical Documentation - Certificates
Chorus Pro Technical Documentation - Delegation of Invoice Validation	Chorus Pro Technical Documentation - Delegation of Invoice Validation
Swagger API: G2b_api_factures_swagger_v1.2.	G2B Invoice Search API
Swagger API: G2b_api_flux_swagger_v1.2.zip	G2B Data Feed Upload API
Swagger API: Swagger_api-directory_G2B_V0.1.0.zip	G2B Directory API

2. Background

2.1 Introduction

2.1.1 Purpose of the document

The Chorus Pro external specifications dossier brings together all the documents describing the procedures for data exchange with Chorus Pro in the context of the widespread adoption of electronic invoicing between VAT-registered entities and the transmission of data to the authorities, as set out in Article 26 of Law No. 2022-1157 of 16 August 2022 on the amended finance bill for 2022, as amended by Article 91 of Law No. 2023-1322 on the finance bill for 2024.

This document is organised into several sections to present the context and objectives of electronic invoicing, its regulatory framework, and to describe the solution and the formats relating to data exchange flows from both a functional and technical perspective. For the sake of clarity and to simplify understanding of the topics, the functional and technical issues have been separated into two distinct sections.

Thus, sections [3. Functionalities for suppliers and senders](#) and [4. Functionalities for recipients and recipients](#) set out a functional overview, whilst section [5. Functionalities for IT teams](#) highlights the technical aspects of data exchange.

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

This document is therefore intended for all these stakeholders:

- companies issuing or receiving invoices,
- public-law legal entities (public bodies or organisations) that issue or receive invoices (excluding enforceable instruments),
- approved platforms,
- third-party electronic transmission providers (including 'compatible solutions' previously referred to as dematerialisation operators),
- to publishers of software solutions for businesses, legal entities governed by public law, approved platforms or third-party electronic transmission providers,
- agents acting on behalf of issuers or recipients of invoices.

2.1.2 Document contents

This document sets out the requirements for the submission, receipt and transmission of invoices in electronic form, as well as for reporting information on the invoice lifecycle.

This document also describes, for each workflow, the processes for transmitting data to the tax authorities.

This document is not a user guide but provides all stakeholders in electronic invoicing with a functional and technical overview of the target solution, facilitating discussions on the scope of e-invoicing and e-reporting:

- from public bodies to private customers (G2B),
- within the public sector (G2G, except for invoices between government departments, which are, by definition, excluded as they are processed in the core Chorus application),
- from private suppliers to the public sector (B2G)
- the declaration of e-reporting data for the public sector.

It also sets out the requirements, such as the formats and transmission channels specific to the methods of exchange with Chorus Pro and its functionalities. These specifications are also intended to provide a framework for all the elements required and recommended by the administration for the smooth operation of invoice exchanges with the public sector and their use cases.

Finally, this document does not prejudge any additional services and functionalities that may be offered by approved platforms but which will not be included in Chorus Pro's functionalities.

2.1.3 Scope of the document

These external specifications for Chorus Pro are intended to outline the impacts of implementing the electronic invoicing reform on the various processes in which Chorus Pro is involved:

- **Invoicing channels (e-invoicing):**
 - B2G (Business To Government – invoicing of public bodies by private suppliers),
 - G2G (*Government to Government* – intra-public sector invoicing),
 - G2B (Government to Business – invoicing of private entities subject to VAT by the public sector).

- **E-reporting channel:**

- Transmission of aggregated transaction and payment data.

References to other Chorus Pro documentation or the Public Invoicing Portal (PPF) are provided where necessary.

2.2 Reminders regarding electronic invoicing

2.2.1 The context and objectives of invoice digitisation

Article 26 of the 2022 Amending Finance Act aims to:

- the widespread adoption of electronic invoicing,
- the continuous transmission of transaction and payment data (known as 'e-reporting').

Electronic invoicing, which is accompanied by an obligation to transmit electronic invoicing data to the tax authorities, applies to domestic transactions between taxable persons established in France. The continuous transmission of transaction and payment data applies to transactions carried out by a taxable person with a non-taxable person or with another taxable person who is not established in France and is therefore not subject to French invoicing rules.

The practical implications for **public bodies** are as follows:

- **the obligation to issue invoices** in electronic format relates to the concept of VAT liability and therefore covers all public bodies that carry out economic and commercial activities for consideration, thereby making them liable for VAT,
- the electronic invoicing system applies to all invoices issued from¹September 2026 for all taxable entities (businesses and public bodies). Article 91 specifies 'however' that certain businesses (micro-enterprises, very small enterprises and SMEs) will not be affected until¹September 2027,
- the criteria used to identify these categories of businesses based on their size (the three criteria set out in a decree of 18 December 2008 are derived from the Economic Modernisation Act: workforce, turnover and balance sheet total) do not apply to public bodies,

- as public bodies are neither micro-enterprises nor SMEs, they do not fall within the scope of the exception and are therefore subject to the standard timetable,
- Consequently, public bodies will be subject to the reform from¹September 2026, regardless of their size or legal status: the State, including its departments operating under supplementary budgets; local authorities and their establishments; public health establishments; and national public establishments (in particular EPAs, EPICs and EPCSTs),
- As a reminder: the obligation to receive invoices in electronic format via Chorus Pro has applied to all public bodies since 2017, pursuant to Article L.2192 of the Public Procurement Code.

For further information on the context and objectives of the reform, please refer to the External Specifications of the public invoicing portal (see Chapter [1. Applicable documents](#)).

2.2.2 The types of stakeholders involved

The main types of stakeholders involved in the reform:

- **private-sector companies (the ‘B’ for ‘Business’)**: 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 entities (the G for ‘Government’)**: encompasses all public administrations: the State, including its departments operating under supplementary budgets, public institutions and local authorities that issue or receive electronic invoices via the Chorus Pro public platform¹,
- **the Public Invoicing Portal (PPF)**: a public platform that manages the electronic invoicing directory, centralises invoicing, transaction and payment data, as well as information relating to the status of

¹ Note: the enforceable instruments referred to in Article L252 A of the Book of Tax Procedures (‘decrees, statements, rolls, collection notices, notices of sums due or revenue issued by the State, local authorities or public institutions with a public accountant for the collection of revenue of any kind which they are authorised to receive’) do not constitute invoices and are therefore not affected by the electronic invoicing reform,

invoice processing (life cycle)¹ on behalf of the tax authorities,

- **the tax authorities:** the authority that receives invoicing, transaction and payment data, and then uses it for purposes including the modernisation of the collection and control procedures for value added tax,
- **approved platforms:** service providers offering services for the control, management, transmission and receipt of invoices. Only approved platforms, registered with the tax authorities, may transmit electronic invoices directly to their recipients and transmit data to the public invoicing portal,
- **Compatible solutions:** service providers offering solutions for the digitisation and management of invoices (*formerly known as digitisation operators*) or software used by the entity within its IT system. These operators or software programmes are linked to at least one platform and 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 approved platforms of their choice (including Chorus Pro),
- **Chorus Pro:** a platform for public bodies (the State, including its departments operating under supplementary budgets, local authorities and public institutions). This public platform is the sole platform for receiving and issuing invoices within the public sector. It enables:
 - companies to send electronic invoices to public bodies,
 - public bodies to submit invoices:
 - to other public bodies² ,

² Note: Article 77 of Law No. 2017-1775 of 28 December 2017 on the Amending Finance Act for 2017 introduced an obligation for the State, with effect from 1 July 2018, to transmit via CHORUS Pro payment notices “against local authorities and public institutions, which are transmitted in electronic form. Local authorities and public institutions shall accept payment notices submitted in electronic form via the invoicing portal [CHORUS Pro] provided for in Article 2 of Order No. 2014-697 of 26 June 2014 on the development of electronic invoicing.” Notices of amounts due, like the other enforceable instruments referred to in L252 A of the Book of Tax Procedures, do not constitute invoices and are therefore not covered by the electronic invoicing reform.

- intended for businesses subject to VAT.

Finally, it also enables public bodies to transmit aggregated transaction and payment data (e-reporting).

Below is a diagram illustrating the benefits of the reform for the various stakeholders in electronic invoicing:

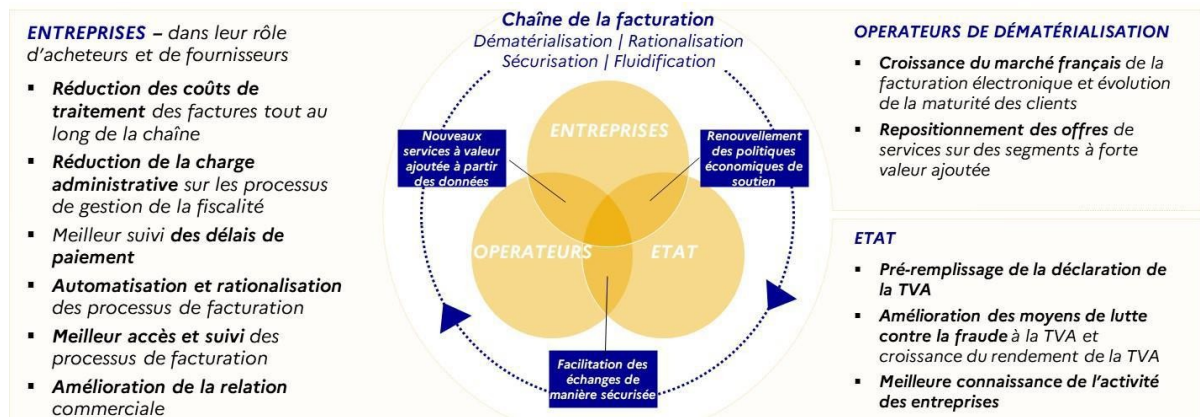


Figure 1 - The reform aims to transform the invoicing chain for the benefit of all stakeholders

2.2.3 Gradual compliance with the obligation

The entry into force of the reform is specified in Section III of 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 on the Finance Act for 2024.

The requirement to issue and receive invoices in electronic format will come into effect according to the following timetable:

- on¹September 2026, for large enterprises, medium-sized enterprises (MSEs) and public bodies, which will be required to issue their invoices in electronic format, as well as for all VAT-registered businesses, which will be required to receive these invoices in electronic format.
- 1 September 2027, for the issuing of invoices by small businesses (SMEs/very small businesses) and micro-enterprises.

2.2.3.1 Details for B2G invoicing

The use of an approved platform to issue electronic invoices becomes mandatory for VAT-registered businesses from:

- 1 September 2026 for large enterprises and medium-sized enterprises,
- 1 September 2027 for SMEs, very small businesses and micro-enterprises.

Businesses will be free to choose the approved platform(s) with which they wish to contract, for receiving and/or issuing invoices.

Regarding the B2G circuit, until these deadlines and as long as these businesses have not entered into a contract with an approved platform capable of issuing these invoices, they may continue to use Chorus Pro to issue and transmit their invoices in the historical Chorus Pro format³ (see section [3.2.1.1 Methods of invoice transmission](#)).

From¹September 2026, businesses will be able to use their approved platform to issue invoices compliant with the AFNOR standard format (UBL, CII, Factur-X).

Public recipients will continue to receive the 'pivot' file (see section [4.1.1.2 Content of the pivot file](#)) for both B2G channels (legacy and via an approved platform). In the context of the B2G channel via an approved platform, this 'pivot' file will include, in particular, the original invoice compliant with the AFNOR standard as an attachment.

Approved platforms that transmit B2G invoices in accordance with the AFNOR standard are required to connect to Chorus Pro.

As a reminder, all invoices intended for a public entity, whether subject to VAT or not, must be transmitted to Chorus Pro, including invoices that pass through the Approved Platform channel.

2.2.3.2 Details for G2B invoicing

From¹September 2026:

- public bodies subject to VAT must issue and transmit their invoices to private recipients subject to VAT and listed in the electronic invoicing directory in one of the core formats selected by Chorus Pro (UBL, Factur-X). Invoices must comply with the AFNOR standard and must be transmitted via the Chorus Pro public platform service (see section [3.2.3.1 Methods of invoice transmission](#)),
- approved platforms will be required to connect to Chorus Pro for invoice receipt,

³ The use of the legacy system is also possible for use cases not supported by Chorus Pro via the approved platform route as of September 2026.

- Public entities will be able to send to private recipients subject to VAT and listed in the electronic invoicing directory any invoice in one of the formats accepted by Chorus Pro that complies with the AFNOR standard, including invoices that are entirely outside the scope of VAT.

2.2.3.3 Implementation for e-reporting

Chorus Pro will enable public entities subject to VAT to meet their e-reporting obligations, from¹September 2026, by collecting their aggregated transaction and payment data in the format defined by the administration.

2.2.3.4 Breakdown of the scope for the transmission of regulatory data to the authorities

The procedures for transmitting regulatory data (e-invoicing/e-reporting) vary depending on the process, the parties involved and the transactions.

Definition of transactions covered by the scope of the reform:

Dans le champ d'application de la réforme	Hors champ d'application de la réforme
<p>Lorsqu'une facture comporte au moins une ligne relevant du champ d'application de la TVA, quelle que soit la nature des autres lignes éventuellement présentes sur la facture.</p> <p>C'est-à-dire comportant au moins une ligne :</p> <ul style="list-style-type: none"> soumise à la TVA ou exonérée de TVA hors des articles 261 à 261 E du CGI <p><i>A noter : Même si une facture ne comporte majoritairement que des lignes hors champ, la présence d'une seule ligne soumise ou exonérée de TVA (hors articles 261 à 261 E du CGI) suffit à soumettre l'ensemble de la facture à l'obligation de facturation électronique.</i></p>	<p>Lorsque l'ensemble des lignes de la facture correspond à des opérations :</p> <ul style="list-style-type: none"> soit non soumises à la TVA (code de type de TVA « O ») soit exonérées de TVA au titre des articles 261 à 261 E du CGI* (code de type de TVA « E » assorti d'un motif d'exonération – Code VATEX faisant référence à ces articles) soit à une combinaison de ces deux situations <p><i>*Relèvent des exonérations prévues aux articles 261 à 261 E du CGI notamment les prestations de soins, d'enseignement, d'activités culturelles ou sociales non lucratives, ainsi que certaines activités des organismes à gestion désintéressée.</i></p>

The tables below set out the applicable procedures:

Overseas Departments and Regions (DROM): Guadeloupe, Martinique, Réunion, French Guiana and Mayotte, of which the **three DROMs – Guadeloupe, Martinique and Réunion – are subject to French VAT.**

COM: New Caledonia, French Polynesia, Saint Barthélemy, Saint Martin, Saint Pierre and Miquelon, and Wallis and Futuna

TAAF: French Southern and Antarctic Lands

For public sector billing circuits:



New circuit





Historical circuit

Circuit	Definition of the circuit		Operation	Invoicing	VAT return
	Sender	Recipient			
B2G Historical circuit	Private entity (whether or not subject to VAT) established in a the mainland or in the 3 overseas departments and regions (Guadeloupe, Martinique, Réunion)	Public entity (whether or not subject to VAT) established in mainland France or in the 3 overseas departments and regions (Guadeloupe, Martinique, Réunion)	Within the scope of the reform	Directly by the issuer via Chorus Pro	Submission of regulatory data (F1) via Chorus Pro for issuing entities with a SIRET number
			Outside the scope of the reform		No transmission of regulatory data by Chorus Pro
B2G New process	Private entity subject to VAT established in mainland France or in the 3 DROMs (Guadeloupe, Martinique, Réunion)	Public entity (whether or not subject to VAT) established in mainland France or in the 3 overseas departments and regions (Guadeloupe, Martinique, Réunion)	Within the scope of the reform	By the private entity's PA (issuer)	Submission of regulatory data (F1) by the private entity's PA
			Outside the scope of the reform		No transmission of regulatory data by the public administration
G2G Historical process	Public entity (whether or not subject to VAT) established in a the mainland or in the 3 DROMs (Guadeloupe, Martinique, Réunion)	Public entity (whether or not subject to VAT) established in mainland France or in the 3 overseas departments and regions (Guadeloupe, Martinique, Réunion)	Within the scope of the reform	By the issuing public entity via Chorus Pro (historical process)	Transmission of regulatory data (F1) via Chorus Pro for issuing entities with a SIRET number
			Outside the scope of the reform		Failure by Chorus Pro to transmit regulatory data
G2B New procedure	Public entity subject to VAT established in mainland France or in the 3 overseas departments and regions (Guadeloupe, Martinique, Réunion)	Private entity subject to VAT established in mainland France or in the 3 overseas departments and regions (Guadeloupe, Martinique, Réunion)	Within the scope of the reform	By the issuing public entity via Chorus Pro (new process)	Transmission of regulatory data (F1) via Chorus Pro
			Outside the scope of the reform	By the issuing public body via Chorus Pro (new channel) or outside Chorus Pro	No transmission of regulatory data via Chorus Pro

Table 1 - Clarification of the scope of e-invoicing in the public sector

For the public sector e-reporting channel:

Key		E-reporting carried out by the receiving public body
		E-reporting carried out by the issuing public body

Definition of the workflow					
Workflow	Sender	Recipient			
G2C	Public entity as-subject to VAT established in the metropolitan hub or within the 3 DROM (Guadeloupe, Martinique, Réunion)	Non-AS private entity subject to VAT or in particular, established in metropolitan France, DROM, COM, TAAF or in overseas	Within the scope of application of the re-form	Outside Chorus Pro	E-reporting via Chorus Pro carried out by the entity issuing public entity
G2Bi	Public entity as subject to VAT established in mainland hub or in the 3 DROMs (Guadeloupe, Martinique, Réunion)	Private entity subject to VAT liability established at abroad , in a of the 2 DROMs (French Guiana, Mayotte) , in the COM or TAAF	Within the scope of application of the re-form	Outside Chorus Pro	E-reporting via Chorus Project carried out by the entity issuing public
G2Gi	Public entity as-subject to VAT established in mainland France hub or in the 3 DROM (Guadeloupe, Martinique, Réunion)	State public body based abroad , in one of the two DROMs (French Guiana, Mayotte) , in the COM or TAAF	Within the scope of application of the re-form	Via Chorus Pro for the DROMs, COM or TAAF or outside Chorus Pro	E-reporting via Chorus Pro carried out by the entity public issuing
Bi2G	State-owned private entity based abroad , in one of the two DROMs (French Guiana, Mayotte) , in the COM or the TAAF	Public entity located in mainland France or in the 3 DROMs (Guadeloupe, Martinique, Réunion)	Within the scope of implementation of the re-public	Via Chorus Pro	E-reporting via Chorus Pro carried out by the entity public institution (for all faculties received by the (public body))
Gi2G	State-owned public entity based abroad , in one of the two DROMs (French Guiana, Mayotte) , in the COM or the TAAF	State public entity located in mainland France or in all 3 DROMs (Guadeloupe, Martinique, Réunion)	Within the scope of application of the Form 19	Via Chorus Pro for the DROMs, COM or TAAF or outside the Chorus Pro	E-reporting via Chorus Project carried out by the entity public receiving

Table 2 – Clarification of the scope of e-reporting in the public sector

The decision tree below aims to clarify the electronic invoicing obligations applicable to a public sector issuer:

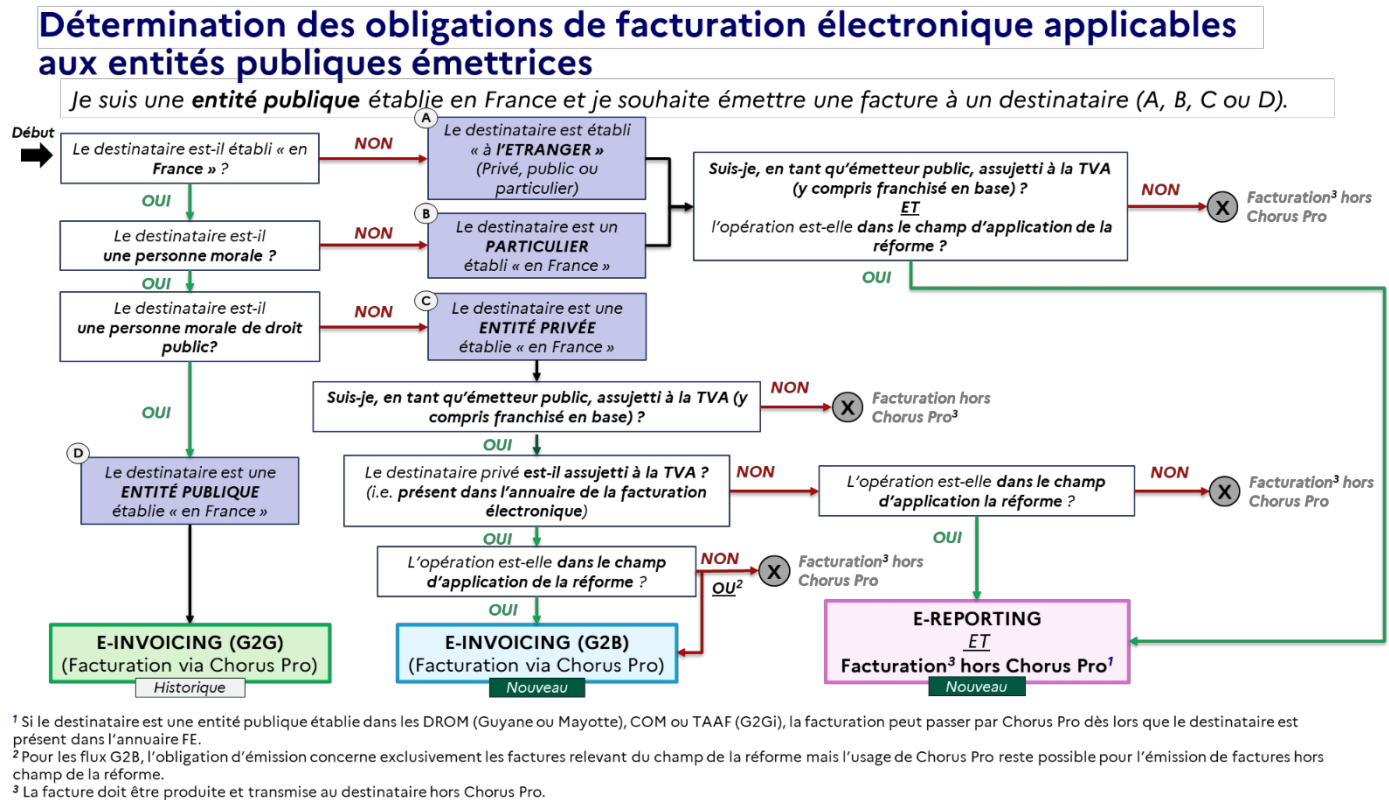


Figure 2 - Determining the electronic invoicing obligations applicable to public sector issuers

2.3 The role of the Chorus Pro platform

2.3.1 Overview of the current situation

Since¹ January 2017, all public authorities have been required to receive and transmit their invoices electronically via the Chorus Pro platform.

In this context, public authorities use Chorus Pro for the receipt, processing (including invoice statuses) and exchange of invoices within the public sector, and they receive electronic invoices in the Chorus Pro format, which serves as a pivot format to facilitate the integration and standardisation of exchanges.

2.3.2 A new key role for the Chorus Pro platform

Until now, Chorus Pro has operated within B2G and G2G invoicing channels solely as a platform for receiving electronic invoices for public bodies.

The implementation of the electronic invoicing reform requires the scope of Chorus Pro to be expanded by:

- offering **private companies** the **option to submit their invoices (B2G) via an approved platform**, which forwards them to Chorus Pro in one of **the AFNOR standard formats via the EDI channel**,
- **providing a new electronic invoicing channel for public bodies** to send to Chorus Pro:
 - **their invoices intended for the approved platform of the private VAT-registered customer (G2B)**. These invoices may be sent to Chorus Pro **via the EDI and API channels**,
 - **aggregated transaction and payment data (e-reporting)**. This aggregated data may be transmitted to Chorus Pro **via the EDI and API channels**. This data relates to:
 - transactions with an international company (G2Bi and Bi2G),
 - transactions with a non-taxable person (G2C), such as a private individual or an association.

These new features will go live from September 2026.

The operation of the new G2B invoicing system is based on two key elements:

- the requirement to comply with the AFNOR standard for the **exchange of electronic invoices**,
- the use of the Chorus Pro platform **as the sole platform for issuing electronic invoices from public bodies to private entities subject to VAT**.

Chorus Pro will become the 'approved' platform for public bodies (central government, state-owned operators, local public sector) and will be able to handle the transmission of their aggregated transaction and payment data.

In order to meet tax and accounting obligations regarding data retention, Chorus Pro will retain the invoices of the entities concerned for 10 years.

This approach aims in particular to:

- capitalise on current methods and solutions for exchanging invoices with public administrations and bodies (invoicing tools, digitisation and third-party electronic transmission services),
- continue the transition initiated by government departments since 2017, by relying on a tool that is already connected to all public systems and is well understood by stakeholders.

In addition to the expansion of the service offering, the existing submission methods will be maintained on a transitional basis for:

- public bodies (G2G),
- private entities without a SIRET number (B2G),
- private entities with a SIRET number and for which the deadline for issuing electronic invoices is 1 September 2027.

2.3.3 Special case of local authorities and public health establishments

Hélios, the local public sector accounting information system provided by the DGFIP, will process transaction and payment data to meet the e-reporting obligations of local authorities and public health establishments by transferring this aggregated data to Chorus Pro. (see Figure 3 below).

Furthermore, the “ASAP DGFIP XML” service, managed by the DGFIP via the Hélios application which enables the processing and issuance of invoices for local authorities and public healthcare establishments, will be enhanced to support the implementation of the electronic invoicing reform. This enhancement will require changes to be implemented by software vendors, in accordance with the specifications provided by the DGFIP and the AIFE.

In this context, Hélios will handle the creation of invoices in the Factur-X format, which will comply with the AFNOR XP Z12-012 standard, thereby masking the technical complexity associated with this change for local public sector entities.

The Hélios application will also handle the sending of these invoices to the Chorus Pro platform.

Below is a diagram illustrating the specific operation of the G2B process for local authorities and public healthcare institutions via the Hélios application:

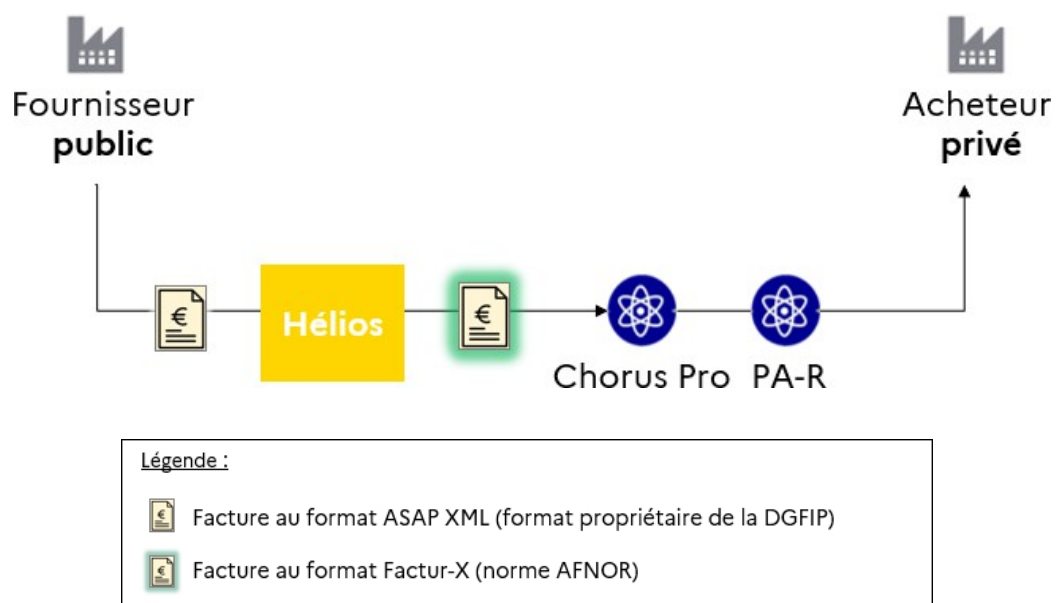


Figure 3 – Description of the G2B process (specific case of local authorities and public healthcare institutions)

Note that, in the diagram above, PA-R refers to the approved receiving platform of the private purchaser.

Below is a diagram describing the e-reporting data transmission process (transaction and/or payment data) for local authorities and public healthcare institutions via the Hélios application:

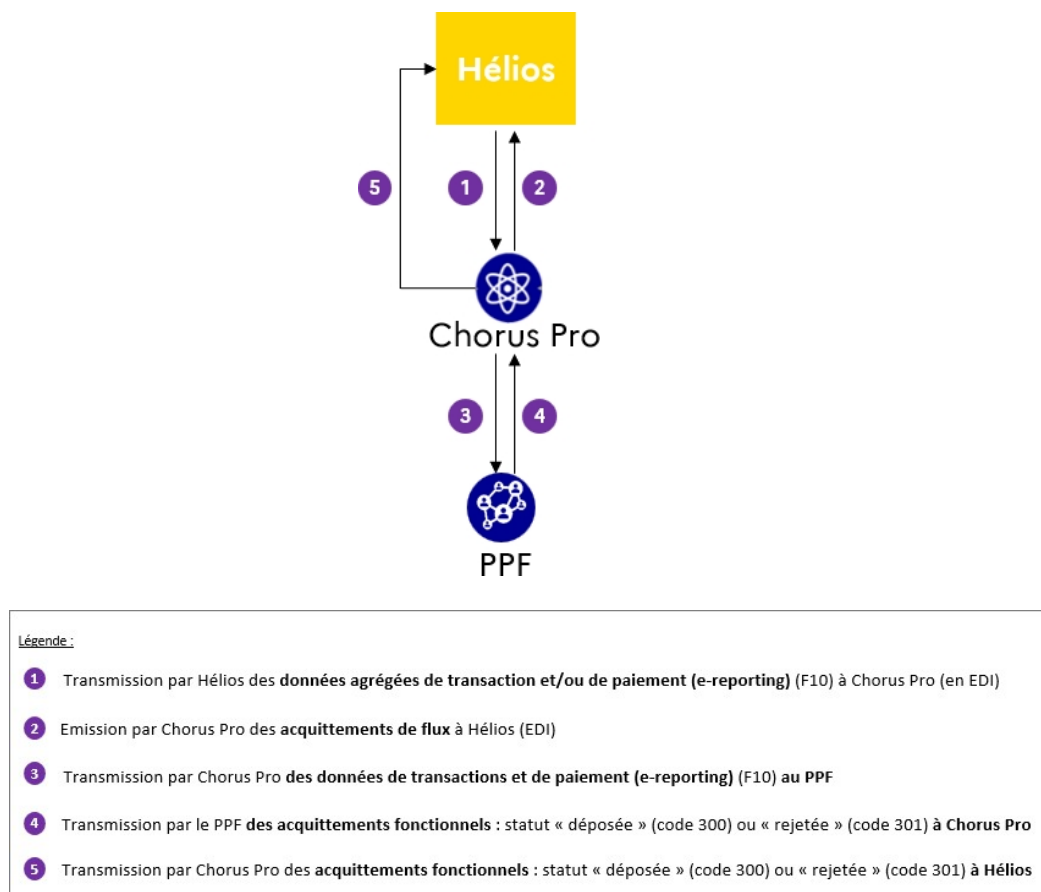


Figure 4 - Description of the e-reporting data transmission process (specific case of local authorities and public healthcare institutions, excluding public utilities)

Specifics for public utilities:

For public utilities, the authorising officer transmits to Chorus Pro via their information system connected to Chorus Pro:

- the invoices of the public utilities within their entity,
- aggregated e-reporting data for all public utilities within their entity.

The authorising officer's information system exchanges invoice status lifecycle data with Chorus Pro and receives e-reporting lifecycle data transmitted by Chorus Pro.

The exchange procedures are described in the various chapters relating to G2B and e-reporting in this document.

2.4 A new set of requirements: alignment with the AF-NOR standard

2.4.1 Deadline and associated challenges

From 2026, the Chorus Pro platform will support invoices in the core formats compliant with the AFNOR standard for the new circuits being implemented:

- for the B2G channel with an approved platform: UBL, CII and Factur-X,
- for the G2B channel: UBL and Factur-X.

The requirements specific to Chorus Pro within the B2G and G2G circuits are incorporated into the AFNOR standard to enable interoperability with the public sector.

2.4.2 Discontinuation of the recycling feature

The ‘To be recycled’ status *historically offered* by Chorus Pro **is not compliant with the electronic invoicing reform**: the content of an invoice is immutable and cannot be modified after it has been issued.

As a reminder, this feature allowed public bodies to notify the supplier of an administrative error (SIRET number, service code or commitment) so that the invoice could be corrected and resubmitted using the same reference number.

The discontinuation of the invoice recycling feature in Chorus Pro will require the supplier to cancel their invoice and then issue a new one if corrections need to be made to it.

2.4.2.1 Impact on suppliers

Instead of the **‘To be recycled’** status, suppliers will receive the invoice status:

- **rejected** (code 17 *from the historical Chorus Pro reference system*) if the invoice was submitted via the historical channel,
- **rejected** (code 210 *of the AFNOR standard reference*) if the invoice was submitted via the new channel (via an approved platform).

The supplier must:

- **cancel** this invoice in their accounts (via an internal credit note),
- **create a new invoice** with a new number,
- **send** this **new invoice** with the corrected data to the public body via the channel of their choice.

For changes to invoice statuses:

- **via the API and the Portal**, instead of re-submitting the invoice, the public body must **reject** the invoice, stating the **reason for rejection**,
- Via **EDI**: 2 options are available:
 - Either reject the invoice,
 - Or set the status to **'To be recycled'** and Chorus Pro will convert this status "To be recycled" to "Rejected" (17) if the invoice was sent via the **legacy channel**, or "Refused" (210) if the invoice was sent via the **channel with an approved platform**.

NB: Until the recycling feature is removed, invoices currently being recycled may be resubmitted with the same number.

3. Features for suppliers and remitters

3.1 Viewing electronic invoicing directory data

3.1.1 General description of the electronic invoicing directory

The electronic invoicing directory provides the identification and address details for electronic invoices of all private entities subject to VAT in France with a SIREN number, as well as all public entities, whether subject to VAT or not.

Indeed, the directory of public bodies is replicated in the electronic invoicing directory. It is maintained and remains accessible for consultation via the Portal, API and EDI channels. Its data is populated in the same way through the creation and updating of public bodies in the Chorus Pro Services Portal.

The creation of an invoice by a supplier requires prior consultation of the directory of electronic invoicing recipients to confirm the buyer's address details to be included in the invoice. **The recipient's electronic invoicing address is mandatory on the invoice. If this is missing or incorrect, the invoice will be rejected by Chorus Pro.**

To meet this requirement, the electronic invoicing directory is available for consultation:

- to everyone, offline via the Chorus Pro Services Portal (<https://facturation.chorus-pro.gouv.fr/annuaire>),
- only to connected public bodies and their compatible solutions via the API and EDI channels provided by Chorus Pro.

3.1.2 Retrieving the electronic invoicing address

Businesses can register multiple billing addresses in the e-invoicing directory according to their internal structure (head office, branch, functional areas, specialist departments, etc.).

This billing address, stored in the electronic invoicing directory, can therefore take several forms:

- **<SIREN>**: The invoice is addressed to the company. This is the most commonly used address, especially if the company uses only one.
- **<SIREN>_<SIRET>**: The invoice is addressed to a branch of the company.
- **<SIREN>_<SIRET>_<Postcode>**: The invoice is addressed to a department within the establishment. This address structure is mainly used by public bodies.
- **_<Suffix>**: This address format allows the company to move away from an organisation by establishment and to have multiple addresses depending on areas of activity or purchasing channels, for example. The suffix format is flexible (within the limits of permitted characters); this is the type of addressing recommended by the AFNOR standard, particularly to facilitate the management of complex use cases or those involving a third party.

Billing addresses may change over time, depending on the company's organisation.

Public bodies deal with taxpayers rather than purchasers with whom an exchange of information is required during the invoicing process. Thus, when a public body needs to issue a notice of amount due or an invoice to a company identified by its business registration number (SIRET), it must be able to reliably associate a billing address with each SIRET number addressed.

Reminder: the enforceable instruments referred to in Article L252 A of the Book of Tax Procedures ("decrees, statements, rolls, collection notices, notices of amounts due or revenue issued by the State, local authorities or public institutions with a public accountant for the collection of revenue of any kind which they are authorised to receive") do not constitute invoices and are therefore not affected by the electronic invoicing reform.

In the absence of any communication with the taxpayer, it is therefore recommended to apply the following address selection principle when addressing a SIRET:

- If an active address of the form **<SIREN>_<SIRET>** (where the SIREN is the company identifier corresponding to the first 9 digits of the SIRET) exists for the SIRET in question, this is the address that must be used.

- Otherwise, if one or more active addresses in the format <SIREN>_<SIRET>_<RouteCode> exist, the first address in the list in alphanumeric order should be used.
- Otherwise, if an active address in the form <SIREN> exists, it may be used.
- If only active addresses of the form <SIREN>_<Suffix> exist, then the first in the list in alphanumeric order may be used to contact the liable party.

This mechanism allows for the selection of an active address authorised by the company, thereby reducing the risk that the payment notice or invoice is sent to a department not authorised to process it (risk of rejection or non-processing). In the event of non-payment by the payment deadline, it will then be necessary to send a reminder letter (paper-based process).

Recommendation: to guard against this risk, best practice is for the public body to contact the company in advance to obtain the correct billing email address to be used.

For further details, please refer to the External Specifications of the Public Invoicing Portal (see Chapter [1. Applicable Documents](#)).

3.2 Submission of invoices

3.2.1 B2G channel

3.2.1.1 Methods of invoice transmission

As a reminder, the B2G invoicing circuit has already been in operation for several years within Chorus Pro (see Figure 4 below). In this circuit, Chorus Pro serves as the platform for receiving electronic invoices for all public sector bodies.

From 1 September 2026, private companies required to submit invoices to the public sector will have the choice of submitting their invoices:

- **either by using an approved platform** that will transmit the invoices to Chorus Pro in the standard formats compliant with the AFNOR standard (see Figure 5 below),
- **or by using Chorus Pro directly** in accordance with its procedures for sending invoices to government bodies: the existing service offering (entry or submission via the portal, submission via EDI or API) will remain available to businesses required to send invoices to a public sector entity.

Regardless of the B2G invoicing channel (traditional or via an approved platform), the private supplier must first have created their account and SIRET-type organisation details on the Chorus Pro services portal.

Below is a diagram describing how the traditional B2G process works (without an approved platform):

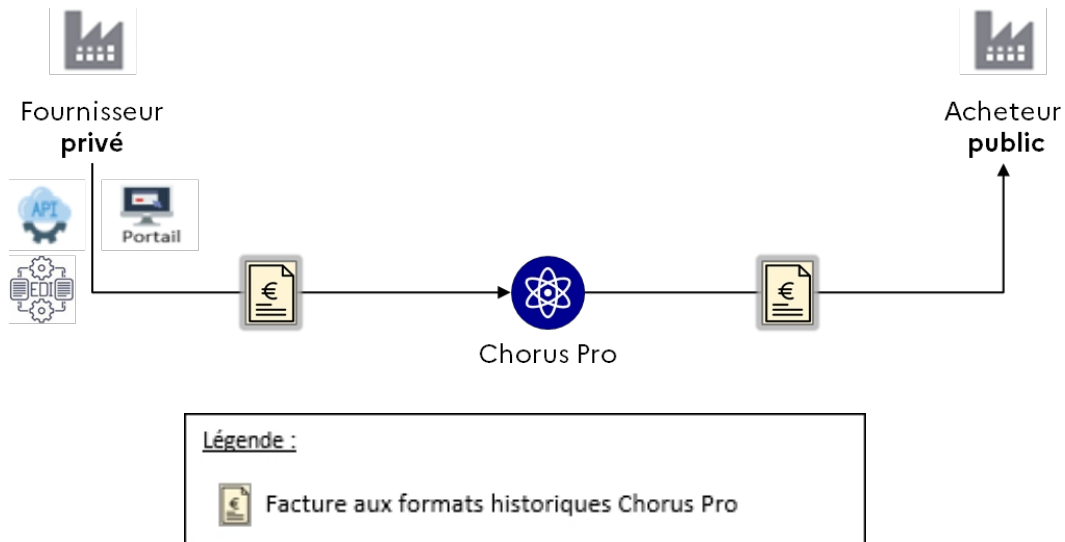


Figure 5 - Description of the traditional B2G process (without an approved platform)

Below is a diagram describing how the new B2G process works (using an approved platform):

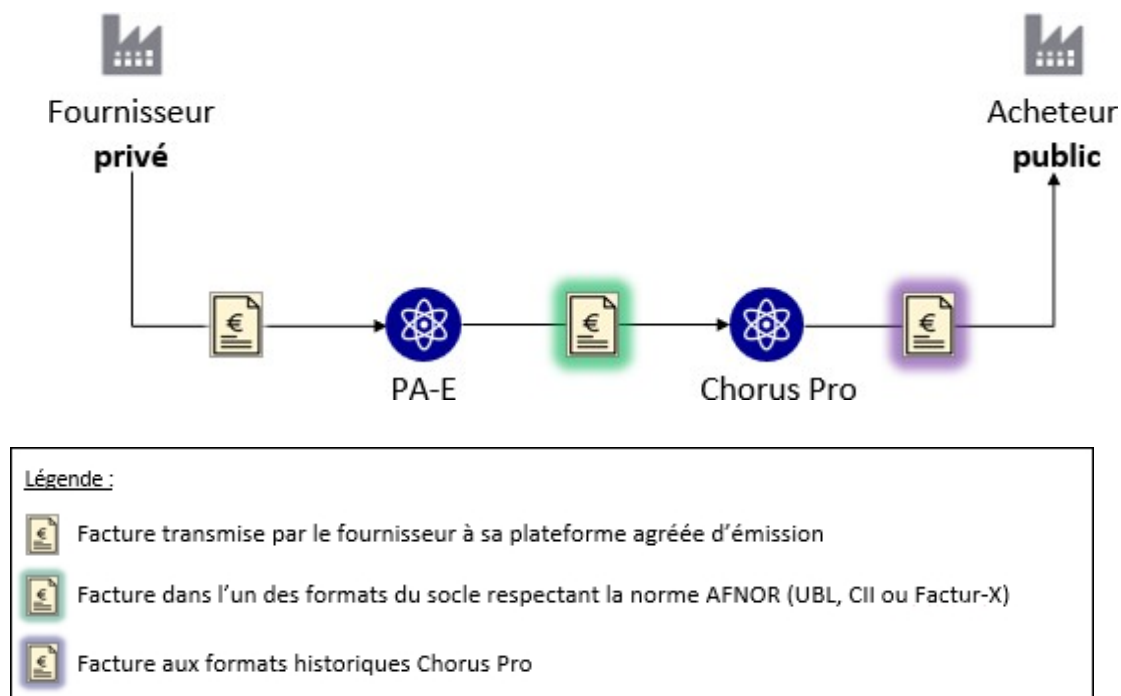


Figure 6 – Description of the new B2G process (with an approved platform)

Note that in the diagram above, PA-E refers to the private supplier's approved transmission platform.

Recommendation: within the framework of the B2G circuit with an approved platform, it is recommended that private suppliers' platforms allocate the data streams (invoice files and associated lifecycle stages) to be transmitted to Chorus Pro.

3.2.1.2 Expected invoice formats

Within the B2G process, depending on their organisation, resources and need for an approved platform to issue their invoices, businesses may issue invoices:

- in Chorus Pro's legacy formats by continuing to interface directly with Chorus Pro without going through an approved platform. For further details on the structure of invoices in Chorus Pro's legacy format and submission channels, please refer to the Chorus Pro Core External Specifications Document (see Chapter [1. Applicable Documents](#)),
- via an approved platform in one of the three formats specified by the AFNOR standard (UBL, CII, Factur-X) in order to ensure compliance with the requirements of the electronic invoicing reform and to guarantee the interoperability, traceability and quality of the data transmitted.

Please note: the use of an approved platform is not compatible in certain areas of the public sector which have specific requirements, including, but not limited to: invoices for works contracts, statements of legal costs, and claims for reimbursement which use document submission methods specific to Chorus Pro.

3.2.1.3 Approved platforms

3.2.1.3.1 The role of approved platforms

Approved platforms are service providers registered with the State, which offer digitisation services for the issuance, transmission and receipt of electronic invoices.

All approved platforms will be connected to Chorus Pro to enable the exchange of electronic invoices between the issuer and the recipient.

When a private entity issues an electronic invoice via an approved platform, the latter:

- receives the invoice from the supplier,

- converts the invoice, if necessary, into one of the formats required by the reform (UBL, CII, Factur-X) in accordance with the AFNOR standard,
- checks the electronic invoicing directory provided by the *public invoicing portal* to verify the nature of the recipient, the existence of the electronic invoicing address mentioned in the invoice (mandatory information) and its status (the address must be active), and to identify the public recipient's receipt procedures,
- sends the invoice to Chorus Pro, the platform for receiving electronic invoices for public bodies.

Chorus Pro makes the invoice available to the public recipient in accordance with the procedures defined in the Chorus Pro Core External Specifications Document (see Chapter [1. Applicable Documents](#)).

3.2.1.4 Checks carried out by Chorus Pro when an invoice is submitted

Every invoice submission to Chorus Pro is subject to several checks: technical, application and functional checks.

The technical and application checks in the historical B2G/G2G circuits are described in the two appendices:

- API Annex of the Chorus Pro external specifications (see Chapter [1. Applicable documents](#)),
- EDI Annex to the Chorus Pro external specifications (see Chapter [1. Applicable documents](#)).

3.2.1.4.1 Application checks

The application checks carried out in B2G circuits with an approved platform and G2B are described in the AFNOR XP Z12-012 standard (see Chapter [1. Applicable documents](#)). In addition to these checks, Chorus Pro carries out checks relating to the names of invoice or lifecycle files issued by approved platforms:

- The file name must not contain the following special characters: % \$! & / \ : ; « » # @
- The file name is limited to 256 characters.

Focus on e-reporting files submitted to Chorus Pro:

A duplicate check will be carried out on the e-reporting files sent to Chorus Pro based on the file name. If a duplicate is identified, the batch containing the

file identified as a duplicate will be deemed inadmissible. Chorus Pro imposes a naming convention; see section [3.6.2 Naming convention for e-reporting files](#):

The technical checks are described in sections [5.2.1 Technical checks carried out by Chorus Pro](#) (exchange via EDI) and [5.4.1 Technical checks carried out by Chorus Pro](#) (exchange via API) of these specifications.

3.2.1.4.2 Functional checks

If an anomaly is identified during one of these technical or application checks, the invoice flow will be deemed inadmissible.

With regard to functional checks, Chorus Pro carries out four main verification operations:

- verifying the **compliance of invoicing data** with the management rules defined by Chorus Pro (B2G historical circuit / G2G) or AFNOR (B2G circuit with an approved platform ⁴),

Reminder: the AFNOR standard describes the specific requirements for B2G and Chorus Pro (BR-FR-CPRO-XX rules). For further details, please refer to the documentation for AFNOR Standard XPZ12-012 and AFNOR Standard XPZ12-014 (see Chapter [1. Applicable documents](#)).

- check **that the supplier exists** in the Chorus Pro services portal. The supplier's SIRET number must be registered and active in the Chorus Pro services portal,
- check that **the recipient and the e-invoicing address (as stated on the invoice)** are listed in the e-invoicing directory,
- check that the **invoice recipient** is indeed a public entity for B2G and G2G,
- **verify the uniqueness of the invoice**: as a reminder, the three elements used to ensure the uniqueness of the invoice are as follows:
 - year of invoice issue (BT-2),

4 B2G process via an approved platform: where the supplier issues an invoice in the base format compliant with the AFNOR standard, the applicable management rules are those of AFNOR.

- SIREN number of the invoice issuer (BT-30),
- invoice number (BT-1).

Recommendation:

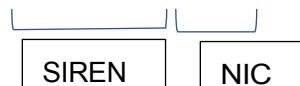
To ensure that the invoice number is unique, the issuer of the invoice is advised to prefix this number with a prefix comprising the following three elements:

- firstly, a business classification for the invoice, which may be introduced by the reference 'Mx', where x denotes the relevant business department (e.g. M1, M2, M3...). This reference is internal to the company;
- secondly, if the invoice issuer has several information systems leading to invoicing, they may add to their invoice number a reference to the information system used to issue the invoice,
- finally, the NIC number of its establishment. The NIC, the INSEE internal classification number, is a 5-digit code specific to each establishment (corresponding to the last 5 digits of the establishment's SIRET number).

The NIC number may be followed by an underscore '_', thereby clearly distinguishing the prefix from the invoice number.

Example:

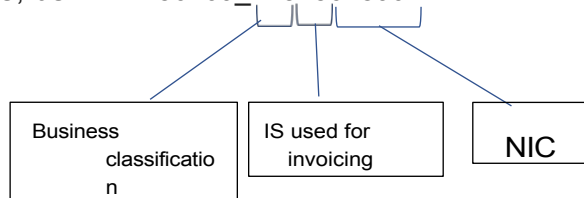
Take a company whose SIRET number is: 014567782 56109



This company has the A1 and A2 information systems to carry out its activities, but uses the A1 information system to issue an invoice with the following number: 1234567890.

The business classification of this invoice corresponds to reference M1.

If the issuer of the invoice follows the AIFE recommendation, the invoice number could, for example, be: M1A156109_1234567890



In the B2G context, the invoice number is limited to 20 characters (the historical character limit of the Chorus Pro solution).

In the example above, although the original invoice number has been prefixed with “M1A1A56109_”, it remains compliant with the requirements, whether in B2G or G2B (the new invoice number in this example comprises 20 characters).

Following functional checks, the invoice is deemed either compliant or non-compliant with the requirements.

Invoice sent via an approved platform (B2G):

If compliant:

- Chorus Pro sends a “Received from platform” status (202) to the supplier’s approved issuing platform (from which the data flow was transmitted),
- Chorus Pro **makes** the invoice **available** to the public body and sends a ‘Made available’ status (203) to the approved issuing platform.

Invoice sent directly by the supplier or their compatible solution (legacy B2G/G2G channels):

In the event of compliance when the private supplier submits their invoice in the legacy formats:

- Chorus Pro sends a ‘Submitted’ status to the supplier/issuer and to the public invoicing portal,
- Chorus Pro creates the F1 regulatory data feed from the invoice data and transmits it to the public invoicing portal,
- Chorus Pro **makes** the invoice **available** to the public body.

In the event of non-compliance (continued use of the historical system):

- Chorus Pro sends a ‘Rejected’ status to the supplier/issuer (see Chapter [1. Applicable documents](#)),
 - the invoice is not integrated into the Chorus Pro solution,
 - the supplier/issuer may resubmit the invoice after correction.
-
- Certain use cases defined in the AFNOR standard will not be supported by Chorus Pro as of 1 September 2026; the invoices concerned will be rejected by Chorus Pro (see Chapter [6. Chorus Pro’s management procedures for AFNOR standard use cases](#)).

3.2.2 G2G workflow

As a reminder, the G2G invoicing process is already in place within Chorus Pro and will not undergo any changes to its formats or submission procedures in 2026. Within this system, Chorus Pro serves as the platform for the issuance and receipt of electronic invoices for public bodies. For further details on how the G2G system operates, as well as the historical channels and formats available, please refer to the Chorus Pro Core External Specifications Document (see Chapter [1: Applicable Documents](#)).

Below is a diagram describing how the G2G circuit works:

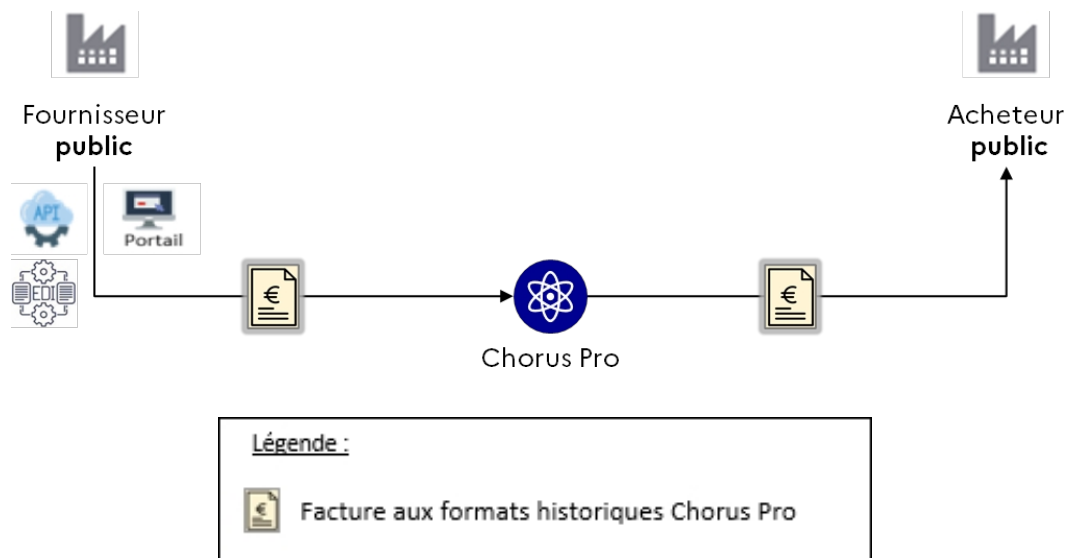


Figure 7 - Description of the G2G circuit

3.2.3 G2B circuit

3.2.3.1 Methods of invoice transmission

In order to meet the requirements of the electronic invoicing reform, public bodies must issue their invoices to private entities using Chorus Pro.

For local public sector bodies, please refer to Chapter [2.3.3: Special case of local authorities and public health establishments](#).

The diagram below describes how the G2B process works:

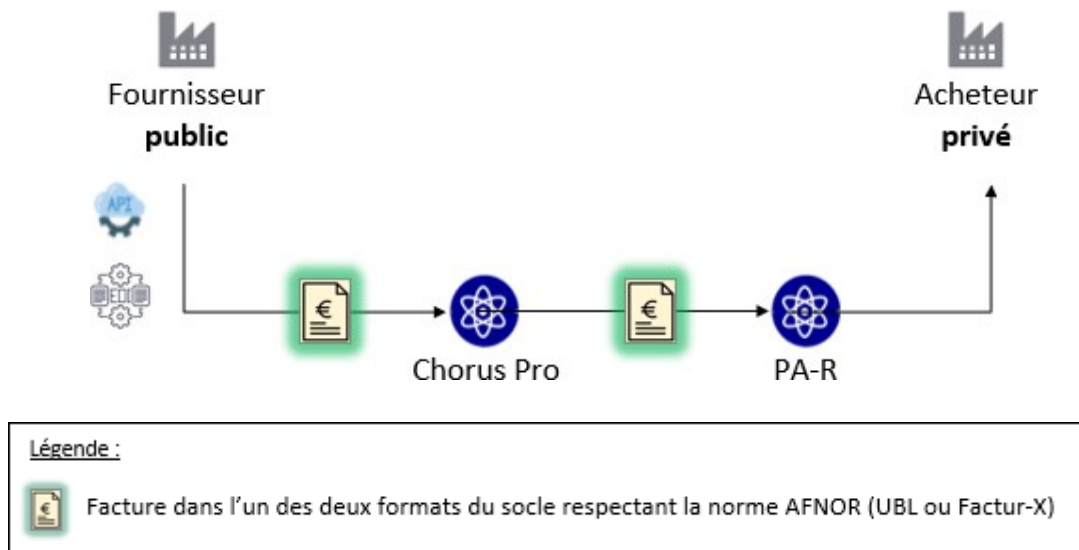


Figure 8 - Description of the G2B circuit

In addition to transmitting the identification data of invoices throughout their lifecycle (year of invoice issue, SIREN number of the invoice issuer, invoice identifier number; see Chapter [3.2.1.4.2 Functional checks](#)), public bodies may, if they wish, transmit a technical identifier:

- In the invoice, a unique technical identifier specific to the public entity may be entered in the BT-18 tag (Invoiced item identifier) and qualified with the value 'AJW' (Technical document number),
- This identifier will be transmitted by Chorus Pro in each lifecycle associated with the invoice, in the MDT-92 tag (Global object ID), retaining the same qualifier "AJW".

The use of this identifier from the invoice in the lifecycle stages ensures a link between the original invoice and all associated statuses.

Recommendation: it is recommended that private supplier platforms and public bodies allocate invoice files or lifecycle stages by batch to be transmitted to Chorus Pro (recommendation: maximum of 500 invoices per batch).

3.2.3.2 Expected invoice formats

Within the G2B process, public bodies must issue their invoices in one of the two core formats described in the AF-NOR standard: Factur-X (minimum profile required: EN16931) or UBL.

3.2.3.3 Checks carried out by Chorus Pro on the transmitted invoice

3.2.3.3.1 Application checks

See the description of application checks in section [3.2.1.4.1 Application checks](#).

3.2.3.3.2 Functional checks

If an anomaly is identified during one of the technical or application checks, the invoice will be deemed inadmissible.

With regard to functional checks, Chorus Pro carries out the following main verification operations:

- verifying **that the invoice data complies** with the management rules defined by AFNOR,
- verifying **that the supplier exists** in the Chorus Pro services portal. The supplier's SIRET number must be registered, active and of the 'public' type in the Chorus Pro services portal,
- verifying the existence **of the recipient and the invoicing email address (as stated on the invoice)** in the electronic invoicing directory,
- check that the **invoice recipient** is indeed a private entity subject to VAT,
- check that the private recipient's approved platform is properly connected to Chorus Pro,
- **verify the uniqueness of the invoice**: as a reminder, the three elements used to ensure the uniqueness of the invoice are as follows:
 - year of issue of the invoice (BT-2),
 - the SIREN number of the invoice issuer (BT-30),
 - invoice number (BT-1).

Recommendation:

To ensure the uniqueness of the invoice number, it is recommended that the invoice issuer prefix this number with a prefix comprising the following three elements:

- firstly, a business classification of the invoice, which may be introduced by the reference 'Mx', where x is the relevant business department (e.g. M1, M2, M3...). This reference is internal to the company,
- secondly, if the invoice issuer has several information systems leading to invoicing, they may add to their invoice number a reference to the information system used to issue the invoice,
- finally, the NIC number of its establishment. The NIC, the INSEE internal classification number, is a 5-digit code specific to each establishment (corresponding to the last 5 digits of the establishment's SIRET number).

The NIC number may be followed by the underscore symbol '_', thereby clearly distinguishing the prefix from the invoice number.

Reminder:

As part of the G2B initiative, Chorus Pro *complies* with the AFNOR standard, which permits a maximum length of 35 characters for the invoice number, with effect from 1st September 2026.

Following checks carried out on the submitted invoice, it is deemed either compliant or non-compliant with the requirements.

- **In the event of compliance:**

- if, according to the electronic invoicing directory, the private recipient has a valid, approved receiving platform:
 - Chorus Pro assigns the **status 'Submitted'** and makes it available to the public supplier. This status must be transmitted to the public invoicing portal.
 - Chorus Pro generates the **regulatory** invoice **data** stream (F1) and transmits it to the public invoicing portal.
 - Chorus Pro sends the invoice to the private recipient's approved platform.
- if, according to the public invoicing portal directory, the private recipient does not have a valid approved receiving platform:
 - Chorus Pro assigns the status 'Submitted', with the reason "NOT_TRANSMITTED", and makes this status available to the public supplier. This status must be transmitted to the public invoicing portal.

- Chorus Pro generates the regulatory invoice data feed (F1) and transmits it to the public invoicing portal.
- Chorus Pro does not transmit the invoice to the private recipient's approved platform. No further attempts will be made to issue the invoice data stream retrospectively.
- The public supplier must contact their private customer and, where applicable, send them a duplicate of the invoice (e.g. a 'legible' copy of the invoice).
- If the private recipient has an approved receiving platform but this is not connected to Chorus Pro:
 - Chorus Pro assigns the status "Submitted", with the reason "NOT_TRANSMITTED", and makes this status available to the public supplier. This status must be transmitted to the public invoicing portal.
 - Chorus Pro generates the regulatory invoice data feed (F1) and transmits it to the public invoicing portal.
 - The invoice will be sent once the approved platform is connected, subject to certain time limits.
 - In this case, the issuer is advised to send a duplicate invoice to the recipient to avoid any delays caused by the connection procedure.

Please note:

The status "Submitted" with the reason "NOT_TRANSMITTED" allows the public entity to demonstrate that it has indeed issued an electronic invoice and has therefore complied with its regulatory obligations.

For further details on the submission of regulatory data, refer to section [3.5.1 Submission of regulatory invoice data](#).

- **In the event of non-compliance:**

- Chorus Pro sends a "Rejected" status (213) to the public invoicing portal and the approved platform, using one of the following rejection reasons:
 - ADR_ERR: The electronic billing address is missing from the invoice,
 - REJ_ADR: Rejection due to address validation if the billing address does not exist in the electronic billing directory,
 - REJ_COH (this reason is used in 2 cases):

- The supplier is unknown. It does not exist in the Chorus Pro services portal,
- In the event of an error message reported by Schematron (e.g. incorrect total amount, calculation error in the invoice, etc.),
- REJ_UNI: Check for invoice uniqueness.

For further details on retrieving statuses, refer to the chapter

[3.4.2 Retrieving invoice statuses.](#)

- If the invoice data allows the invoice number triad to be identified (issuer's SIREN, invoice number, invoice issue date):
 - Chorus Pro assigns the **status 'Rejected'** and makes this available to the public supplier. This status must be forwarded to the PPF.

The public body must process this rejection in its own system, in particular by cancelling the rejected invoice in its accounts, and resend a new invoice (new number).

For further details on receiving invoice statuses, please refer to the chapter

[4.2.2.3 G2B workflow.](#)

3.3 Procedures for managing the readable version

3.3.1 Invoice issued in Factur-X format

If the supplier issues an invoice in Factur-X format (a format compliant with the AFNOR standard via its approved platform or in the historical format), it already contains a readable version by definition. This readable version is the responsibility of the supplier, whether private or public. Please refer to case no. 1 in Figure 8 below.

3.3.2 Invoice issued in UBL or CII format (formats compliant with the AFNOR standard)

3.3.2.1 Existence of a 'readable' attachment associated with the invoice

3.3.2.1.1 B2G circuit with an approved platform

If the private company issues an invoice in UBL or CII format in accordance with the AFNOR standard and this **contains a single 'readable' attachment, Chorus Pro receives and forwards the invoice and its readable attachment** to the public recipient **as is**. Refer to case no. 2 in Figure 8 below.

See section [4.1.1.2 Content of the pivot flow](#) for details on the content of the pivot flow

The pivot flow is generated by Chorus Pro to transmit invoices made available in Chorus Pro to government departments, local public sector bodies or public institutions. It is used for transmission in EDI mode, but can also be generated on demand via portal download or API.

3.3.2.1.2 G2B workflow

If the public entity issues an invoice in the AFNOR UBL format and this contains a 'readable' attachment, Chorus Pro receives and forwards the invoice and its readable attachment to the private recipient as is.

3.3.2.2 No "readable" attachment associated with the invoice

3.3.2.2.1 B2G process (with approved platform)

If the private company issues an invoice in UBL or CII format complying with the AFNOR standard and this **does not contain a 'readable' attachment**, then **Chorus Pro generates a readable version using Chorus Pro's own generic style sheet⁵**, regardless of whether the issued invoice contains a 'style sheet' attachment.

Chorus Pro transmits the invoice and its readable version as an attachment in the pivot stream (see section [4.1.1.2 Content of the pivot stream](#)) to the public recipient (along with all attachments present in the original invoice, including the supplier's style sheet if present). Refer to cases 3 and 4 in Figure 9 below.

Below is a diagram describing the different scenarios for handling the readable version in the B2G process, depending on the invoice format and any attachments sent by the private supplier:

5 Even if the invoice contains a stylesheet-type attachment

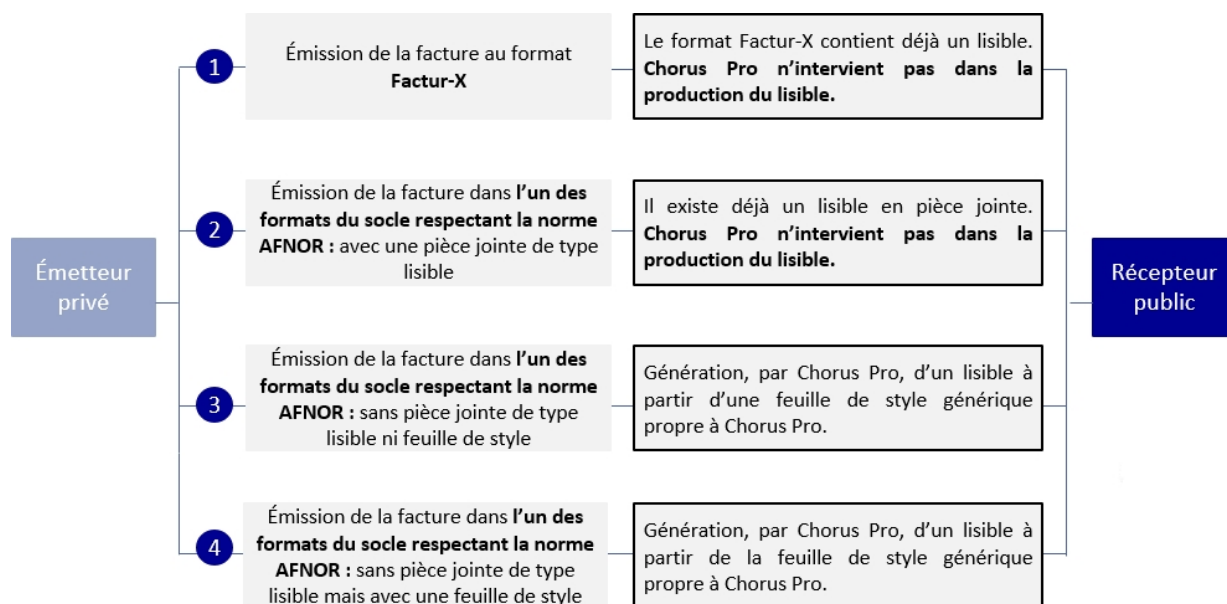


Figure 9 - Description of the handling of the human-readable text in the B2G process

Recommendation: private suppliers who choose to transmit their invoices in UBL or CII format in accordance with the AFNOR standard are encouraged to **attach the invoice's visual layout**, so that public recipients have access to the graphic guidelines specific to these suppliers.

3.3.2.2.2 G2B circuit

If the public supplier issues an invoice in UBL format compliant with the AFNOR standard and this **does not contain a readable version attachment, Chorus Pro generates a readable version using Chorus Pro's own generic style sheet**, regardless of whether the issued invoice contains a 'style sheet' attachment. It then transmits the invoice and the readable file produced as an attachment (along with all attachments present in the original invoice, including the supplier's style sheet if present) to the private recipient.

Below is a diagram illustrating the various scenarios for handling the human-readable version in the G2B system, depending on the invoice format and any attachments sent by the public supplier:

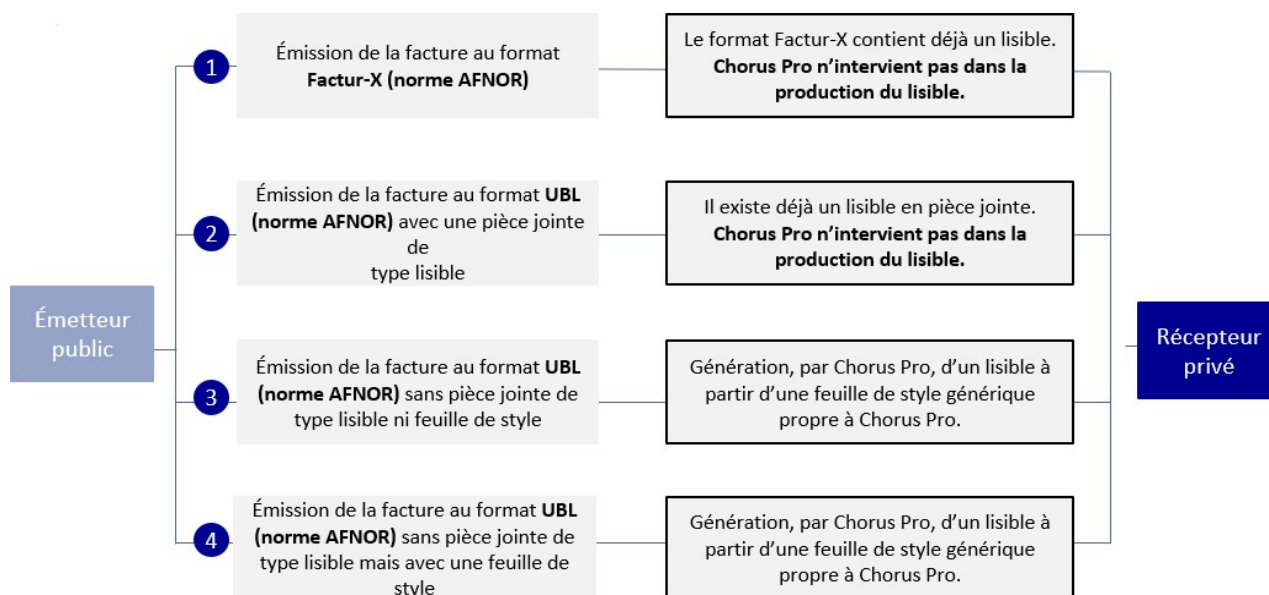


Figure 10 - Description of the handling of the readable data in the G2B circuit

Recommendation: Public sector suppliers who choose to submit their invoices in UBL format (in accordance with the AFNOR standard) **are strongly encouraged to attach a legible copy of the invoice** so that private recipients can view the specific graphic guidelines used by these public sector issuers.

3.3.3 Invoice issued in one of the historical Chorus Pro formats (B2G/G2G)

Refer to the EDI Annex, see Chapter [1. Applicable documents](#).

3.4 Invoice status management

Chorus Pro provides invoice issuers with feedback on their submitted invoices via status updates. This allows the parties involved in the invoice (private or public supplier, public or private recipient) to track the progress of its processing.

Status updates via the EDI “Lifecycle” flow are sent as soon as updates made by issuers or recipients are received. Chorus Pro does not impose any specific order for the assignment of statuses assigned by recipients; thus, a status may be preceded or followed by any other status. It is the users’ responsibility to ensure business consistency.

Lifecycles exchanged with Chorus Pro (both sent and received) can only reference a single invoice and a single status (the “status history” as defined by the AFNOR standard cannot be used with Chorus Pro).

3.4.1 Issuing invoice statuses

3.4.1.1 B2G/G2G workflow

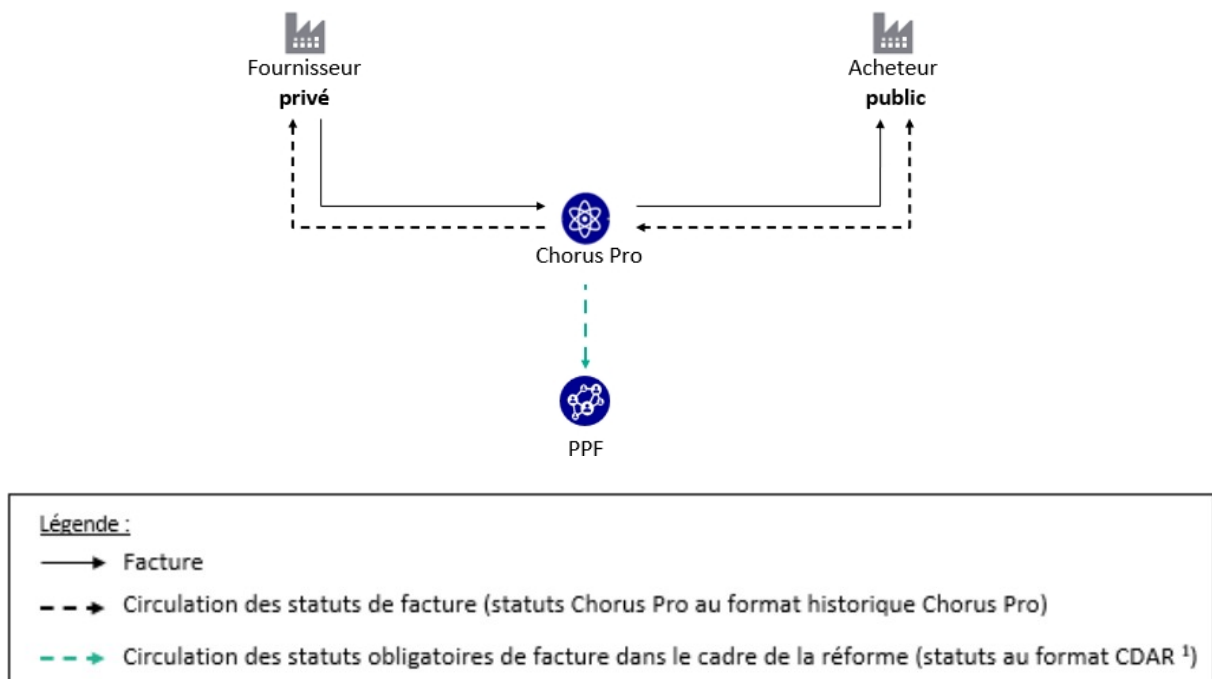
3.4.1.1.1 Historical channel

In the context of B2G/G2G exchanges via the historical channel, the statuses issued by the supplier and received by the public entity will be the same as those described in the Chorus Pro Core External Specifications Document (see Chapter [1. Applicable Documents](#)).

Management of the “Received” status:

The “Paid” status is not expected from suppliers: Chorus Pro generates the “Paid” for the public invoicing portal on behalf of the invoice issuers. The event triggering the generation of this status is the receipt of the “Payment Initiated” status applied by the recipient public entity.

Below is a diagram describing the transmission of invoice statuses in the historical B2G process (without an approved platform):



¹ : Les statuts de la norme peuvent être différents des statuts de Chorus Pro.

Figure 11 - Description of status transmission in the historical B2G circuit (without an approved platform)

Below is a diagram illustrating the transmission of invoice statuses in the G2G circuit:

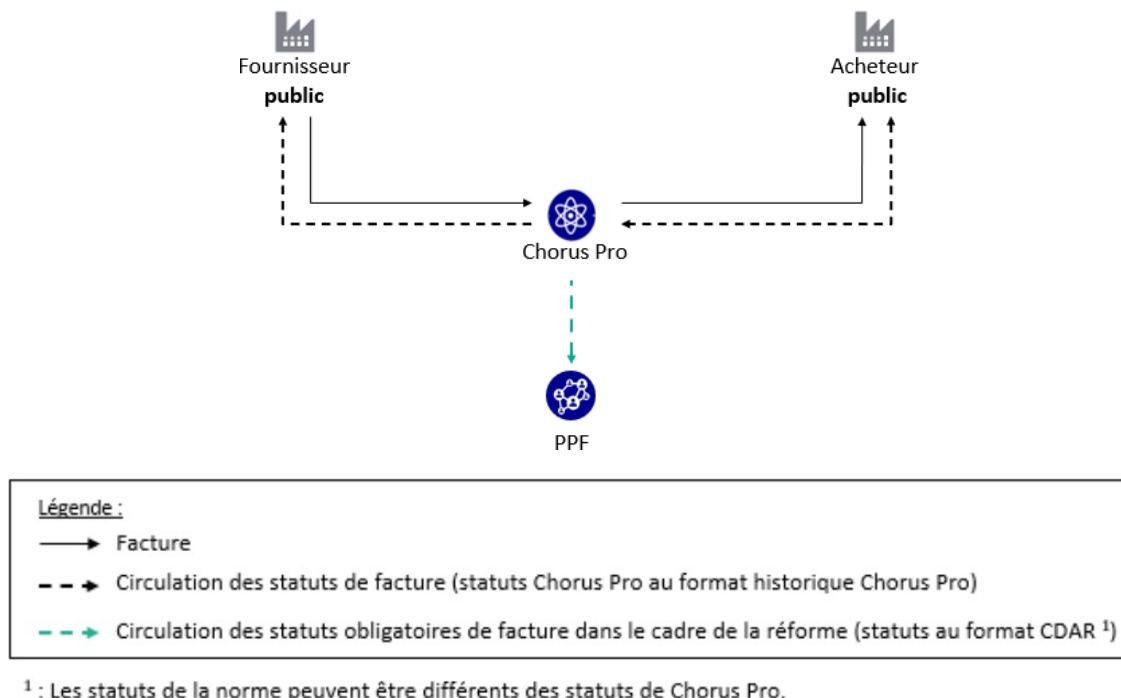


Figure 12 - Description of status transmission in the G2G circuit

3.4.1.1.2 B2G channel with an approved platform

In the context of B2G invoice exchanges via an approved platform, the platform transmits invoice statuses in accordance with the AFNOR XP_Z12-012 standard (see Chapter [1. Applicable documents](#)).

Chorus Pro will map the invoice status values of the AFNOR standard to those of Chorus Pro after receiving the status issued by the approved platform and before transmitting it to the recipient public entity.

Chorus Pro may receive all statuses defined in the AFNOR standard. In accordance with this standard, Chorus Pro transmits only the statuses “Completed” and “Change of account payable” to the public recipient. The list of statuses and the mappings are presented in Chapter [4.2 Management of invoice statuses](#).

Point to note – “Cancelled” status (220):

The AFNOR standard provides for the use by the private supplier of the “Cancelled” status to indicate that an invoice has been cancelled and replaced by a corrective invoice.

Chorus Pro does not distinguish between a corrective invoice and an initial invoice and therefore cannot manage the “Cancelled” status.

The **Chorus Pro** solution **does not transmit the 'Cancelled' status** to the recipient public body.

Consequently, if an approved platform transmits the 'Cancelled' status on the original invoice (e.g. invoice A), followed by the sending of a corrective invoice (e.g. invoice B):

- the public body does not receive information in the pivot feed indicating that invoice B replaces invoice A;
- it therefore cannot know that the original invoice should be considered cancelled.

Recommendation:

It is recommended **that the private supplier contact the public body directly** (outside the system) to **inform** them that the **original invoice** (invoice A) has been **cancelled** and **replaced** by a **corrective invoice** (invoice B).

Furthermore, Chorus Pro partners wishing to transmit rejection lifecycle data to Chorus Pro are advised to follow the same procedures for filling in the error details as Chorus Pro; see section [3.4.2.3 Details on the 'Rejected' status](#).

Below is a diagram illustrating the transmission of invoice statuses in the new B2G workflow (with an approved platform):

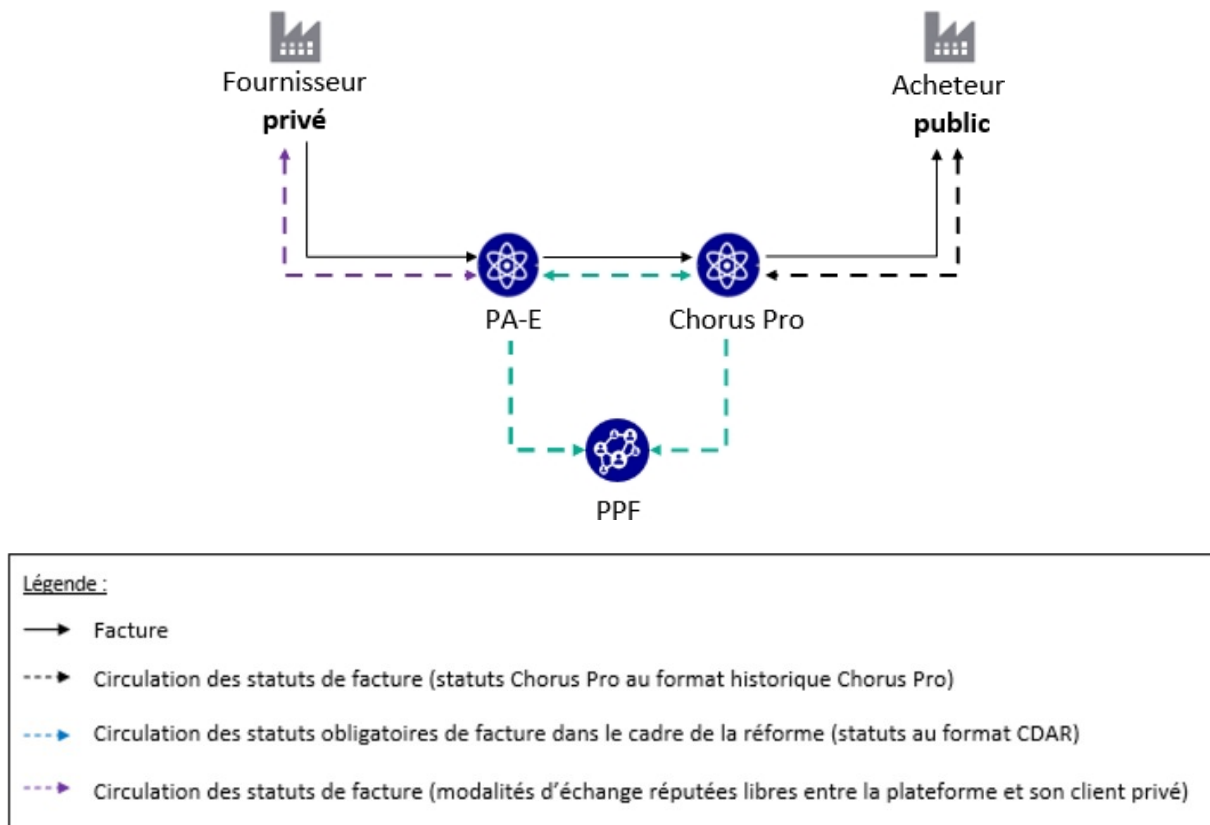


Figure 13 - Description of status transmission in the new B2G circuit (with an approved platform)

Point to note – B2G circuit with an approved platform:

As a reminder, in the B2G workflow, the Chorus Pro solution only sends the recipient the status (code and description) and the accompanying attachments. Thus, **when a private supplier completes their invoice via a 'Completed' or 'Change of Payee Account' lifecycle**, only the attachment(s) contained within that lifecycle will be made available to the public recipient. The structured data mentioned in the lifecycle will not be made available. For example, if a supplier changes the payee account via a 'Change of Payee Account' lifecycle, they must add the IBAN of the new account as an attachment to the lifecycle.

3.4.1.2 G2B Circuit

The issuance of invoice statuses by a public supplier via the Chorus Pro platform is carried out in accordance with the procedures described in the AFNOR standard (refer to AFNOR Standard XP_Z12-012, see Chapter [1. Applicable documents](#)).

Below is a diagram illustrating the transmission of invoice statuses in the G2B circuit:

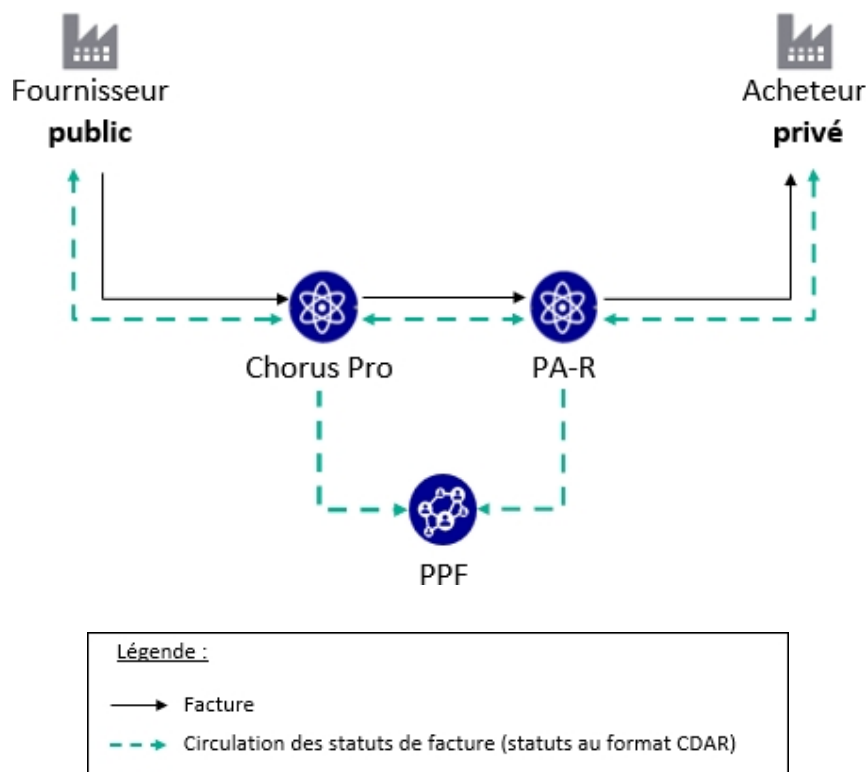


Figure 14 - Description of the transmission of statuses in the G2B circuit

Recommendation: Chorus Pro partners wishing to transmit rejection CDVs to Chorus Pro are advised to follow the same procedures for filling in the error details as Chorus Pro; see Chapter [3.4.2.3 Details on the 'Rejected' status](#).

3.4.2 Retrieval of invoice statuses

3.4.2.1 B2G/G2G circuit

In the context of B2G/G2G exchanges via the legacy channel, the statuses issued by the public entity will be the same as those described in the API Annex of the Chorus Pro Core external specifications (see Chapter [1. Applicable documents](#)).

In the context of B2G invoice exchanges via an approved platform, Chorus Pro transmits invoice statuses to the platform in accordance with the AFNOR standard, as described in AFNOR Standard XP Z12-012 – Annex A, in EDI format (see Chapter [1. Applicable documents](#)).

Point to note regarding the “Rejected” status in the context of B2G via an approved platform: in accordance with the rules defined in the AFNOR XP-Z12-014 standard, when a recipient assigns the “Rejected” status to an invoice, it is the supplier’s responsibility to cancel the invoice in question in their accounts. This cancellation may

be followed by an internal credit note (not to be sent to the purchaser), followed by the issue of a new invoice, or by a corrective invoice containing the necessary corrections and referencing the invoice it corrects.

Chorus Pro does not allow the recipient to distinguish the corrective invoice from the original invoice; this second option is not recommended (see section [3.4.1.1 B2G/G2G workflow](#)).

The 'Rejected' status must always be accompanied by a reason code for rejection.

There are specific reason codes in Chorus Pro that are not included in the AF-NOR standard. These reason codes, inherited from Chorus Pro practices, remain usable by public bodies.

Approved platforms that exchange data with Chorus Pro must take into account these reason codes listed in the table below:

Reason code	Description
OTHER	Other
CONTACT_ACHTR	Other: contact your buyer
BANK_COORD_ERR	Bank details error
LIVR_INCOMP	Delivery incomplete / not completed
MANUAL_WITHDRAWAL	Manual reprocessing by services
ST_CT_NON_DECLAR	Subcontractor / co-contractor not declared
SUPPR_COMP_AVOIR	Deletion for credit note offsetting
TRANSF_PMNT_REGIE	Transfer for payment on account

Table 3 – Additional rejection and suspension codes specific to Chorus Pro (outside the AFNOR standard)

Furthermore, other reason codes (Rejection or Suspension) exist in Chorus Pro. These codes may be used by public bodies and are converted by Chorus Pro to the corresponding AFNOR code before Chorus Pro transmits the applicable lifecycle to the approved platform.

The correspondence table below allows these two sets of reason codes to be reconciled:

Reason in Chorus Pro		Reason transmitted to the approved platform
Reason codes	Description	Reason code
AUT_REASON_VALIDATOR_ERROR	Reason other than 'Validator error'	DEST_ERR
MAN_SERV_WITHDRAW	Manual reprocessing by the services	OTHER
BULK_DELETE	Bulk deletion	OTHER
OTHER	Other	OTHER
CONTACT_ACHTR	Other: contact your buyer	CONTACT_BUYER
BANK_DETAILS_ERR	Bank details error	BANK_DETAILS_ERR
CREDITOR_ERR	Creditor unknown or different from that of the EJ	DEST_ERR
DOUBLE_BILL	Duplicate invoice	DOUBLE_FACT
EJ_DATA_ERROR	Commitment data error	CMD_ERR
EJ_ERR	Incorrect or non-existent EJ	CMD_ERR
ERR_VALIDATOR	Incorrect validator	DEST_ERR
FACT_NON_COMPLIANT	Invoice does not match the order	INVALID_INVOICE
FULL_ORDER	Unable to fulfil the order	DELIVERY_INCOMPLETE
INCOMPLETE_DELIVERY	Delivery incomplete / not carried out	INCOMPLETE_DELIVERY
MARKET_TERM	Contract completed	CONTRACT_TERM
AMOUNT_ERR	Incorrect invoice amount	TOTAL_AMOUNT_ERR
SE_ERR	Incorrect SE	DEST_ERR

ST_CT_NON_DECLAR	Subcontractor / co-contractor not declared	ST_CT_NON_DECLAR
DELETE_CREDIT_OFFSET	Deletion for credit note offsetting	SUPPR_COMP_AVOIR
TRANSF_PMNT_REGIE	Transfer for payment on account	TRANSF_PMNT_REGIE
TX_VAT_ERR	Incorrect VAT rate	TX_VAT_ERR

Table 4 – Reason codes entered by the public body and correspondence with the reason codes transmitted by Chorus Pro to the approved platform

For further details on the requirements associated with processing a rejected invoice, please refer to the XP-Z12-014 standard document describing the rules applicable in the event of rejection by the recipient (see Chapter [1. Applicable documents](#)).

3.4.2.2 G2B workflow

The statuses assigned by the private recipient entity via an approved platform must comply with the AFNOR standard. They will be made available to the public entity without modification.

The statuses assigned by the issuing public entity must also comply with the AFNOR standard. They will be transmitted to the private entity's approved platform by Chorus Pro without modification.

3.4.2.3 Details on the 'Rejected' status

In the event of a business object (invoice or lifecycle) being rejected, Chorus Pro will use the lifecycle fields as follows:

- MDT-113: rejection reason code
- MDT-125*: identifier of the business rule that identified the functional anomaly
- MDT-126: error message reported by the Schematron
- MDT-127*: location of the error reported by the Schematron (use the same type of error location identifier as in block MDG-43, i.e. the BT-XX tag identifier to link blocks MDG-39 and MDG-43)
- MDT-206*: identifier of the tag where the error was identified

- MDT-207*: code 'DIV'

*Data not provided in the case of an anomaly identified outside a Schematron structure check.

These completion instructions apply in the case of the “Rejected” (213) status on the invoice.

3.5 Submission of mandatory invoice data and statuses

3.5.1 Submission of regulatory invoice data

As part of the reform, the approved invoice issuance platform (PA-E) is required to generate and transmit to the tax authorities a file containing the regulatory data (XML) for each invoice (e-invoicing), compiled from the data in the issued invoice.

Two situations should be distinguished:

- Chorus Pro as an issuing platform
 - in the case of the invoicing process via legacy channels (invoice issued in legacy format), Chorus Pro acts as an issuing platform for the private supplier (B2G) or the public issuer (G2G) and is therefore responsible for producing the regulatory data file (flow 1) and transmitting it to the public invoicing portal.
 - In the case of the G2B billing process, Chorus Pro is the public supplier's issuing platform. As such, it is responsible for producing Flow 1 and transmitting it to the public billing portal.
- Chorus Pro reception platform
 - In the case of the B2G invoicing process via approved platforms (invoice issued in one of the AFNOR standard formats), the approved platform is responsible for producing the regulatory data file (flow 1) in one of the formats authorised by the public invoicing portal and for transmitting it to the public invoicing portal.

3.5.2 Submission of mandatory invoice statuses to the public invoicing portal

As part of the reform, approved platforms are required to submit the so-called 'mandatory' statuses to the public invoicing portal.

There are four mandatory statuses:

Subject	Code	Wording	Character	Definition
Invoice	200	Filed	Mandatory	The supplier's invoice is sent to their issuing platform, which certifies that the invoice has been checked and is compliant.
Invoice	213	Rejected	Mandatory	One of the functional checks carried out by the issuing or receiving platform has detected an anomaly on the invoice.
Invoice	212	Paid	Required	The supplier confirms that they have received partial or full payment of the invoice.
Invoice	210	Rejected	Mandatory	The recipient rejects the invoice in its entirety.

Table 5 - Mandatory invoice statuses on the public e-invoicing portal

For further details regarding the management of the lifecycle of mandatory statuses, please refer to the External Specifications of the public e-invoicing portal (see Chapter [1. Applicable documents](#)).

Chorus Pro will ensure the transmission of these statuses to the public e-invoicing portal, according to the various workflows:

- **B2G/G2G historical channel:**
 - In this context, Chorus Pro will generate the necessary statuses:
 - 'Submitted', following Chorus Pro's real-time checks on the invoice (see Chapter [3.2.3.3 Checks carried out by Chorus Pro on the transmitted invoice](#))
 - "Paid" when the invoice has been paid by the public entity (see chapter [Management of the "Paid" status](#))
 - Chorus Pro will also transmit the status "Rejected" assigned by the public recipient where applicable
- **B2G process with approved platforms:**

- In this context, Chorus Pro will generate the status “Rejected” if any of the checks fail (see section [3.2.3.3 Checks carried out by Chorus Pro on the submitted invoice](#))
 - Chorus Pro will also transmit the ‘**Rejected**’ status assigned by the public recipient where applicable
 - Other statuses will be transmitted by the private supplier’s approved transmission platform.
- **G2B:**
- In this context, Chorus Pro will generate the necessary statuses:
 - “**Submitted**”, following successful checks of the invoice by Chorus Pro (see section [3.2.3.3 Checks carried out by Chorus Pro on the transmitted invoice](#))
 - “Rejected”, if any of the checks fail (see section [3.2.3.3 Checks carried out by Chorus Pro on the submitted invoice](#))
 - Chorus Pro will also transmit the status “Paid” if it is applied by the public issuer.
 - *As a reminder, the “Paid” status is mandatory only for the provision of services, if VAT is due upon receipt (service invoices for which the public entity has not opted for the VAT on debits scheme).*
 - The status “Rejected” will be transmitted by the private recipient’s approved receiving platform if it is applied by the latter. The approved receiving platform may apply the status “Rejected” in the event of non-compliance of the issued invoice.

3.6 Submission of e-reporting data

As part of their e-reporting transaction reporting obligations, public bodies must submit to Chorus Pro **aggregated** transaction and payment data formatted in accordance with the External Specifications of the public invoicing portal (see Chapter [1: Applicable Documents](#)). The e-reporting data submitted to

Chorus Pro **must** therefore **be aggregated by declarant** (*public entity identified by its SIREN*), **by role** (buyer or seller) **and by submission period** (*in accordance with the declarant’s VAT regime*).

When Chorus Pro receives declaration files, it transmits them to the public invoicing portal without carrying out any functional checks. Only technical checks

on the data flow are carried out by Chorus Pro, as well as application checks (XSD validation) on the files.

When the e-reporting declaration files are transmitted to the public invoicing portal, the latter informs Chorus Pro, via a functional acknowledgement lifecycle, whether the file is compliant (status 'Submitted', code 300) or non-compliant (status "Rejected" status, code 301). Chorus Pro then makes this lifecycle available to the public body to enable it to make corrections in the event of rejection.

3.6.1 Rules for completing the e-reporting file:

The e-reporting file must comply with the semantic format described by the public invoicing portal (refer to Annex 6 of the public invoicing portal's external specifications relating to e-reporting and those relating to management rules, see Chapter [1. Applicable documents](#)).

- In particular, the transmission identifier (TT-1) consists of alphanumeric characters, and only the following special characters are permitted:
 - space (" ")
 - hyphen ("-")
 - "+" sign
 - underscore ("_")

The identifier must not consist solely of spaces. The identifier cannot begin or end with a space and must not contain consecutive spaces.

Public bodies are asked not to include the character “/” in the TT-1 “Transmission ID” tag of the e-reporting file.

- **The TG-3 block** “Document issuer” refers to the platform used to issue the e-reporting document – in this case, Chorus Pro. This block **must be completed by the reporting public body**. The following must be included in this block:
 - The TT-8 tag “Issuer ID” must be set to “9997” (except for Helios, which will use a different value) – this is the Chorus Pro reference number for document issuance,
 - The TT-7 attribute “Issuer ID Type” must be set to “0238”,
 - The TT-9 tag “Company name” must be set to **“Chorus Pro”**
 - The TT-10 tag “Role code” must be set to **“WK”**.

3.6.2 Naming convention for the e-reporting file:

The e-reporting file sent by the reporting public body to Chorus Pro must comply with the following naming convention:

{Declarant's SIREN number}_{Transmission ID}_{Start date of the transaction or payment period}_{End date of the transaction or payment period}

- {Declarant's SIREN} consists of 9 numeric characters. This SIREN must be the same as that entered in tag TT-13 "Declarant ID" of the e-reporting file.
- {Transmission ID} is a transmission identifier which must be unique for each transmission. This identifier must be the same as that entered in tag TT-1 "Transmission ID" of the e-reporting file. It must therefore comply with the management rules applicable to this TT-1 tag, particularly regarding the length of the identifier and the permitted character types.
- {Start date of the transaction or payment period} is a date consisting of 6 numeric characters, in the format "YYYYMMDD". This date must be the same as that entered in tag TT-17 (if the e-reporting file relates to transaction data) or in tag TT-89 (if the e-reporting file relates to payment data).
- {End date of the transaction or payment period} is a date consisting of 6 numeric characters, in the format 'YYYYMMDD'. This date must be the same as that entered in tag TT-18 (if the e-reporting file relates to transaction data) or in tag TT-90 (if the e-reporting file relates to payment data).

Example of a file name:

013579246_e-reporting number 000001_20260101_20260201

Where: 013579246 is the public entity's SIREN number, e-reporting number 000001 is the unique identifier for the submission, 20260101 is the start date of the period and 20260201 is the end date of the period.

This naming convention enables Chorus Pro to correlate the functional acknowledgements transmitted via the public invoicing portal with the e-reporting files submitted by the public body, so that they can be forwarded to the latter.

If this naming convention is not followed, the data flow will be considered invalid.

. Chorus Pro transmits a data flow invalidity lifecycle to the partner.

Below is a diagram describing the transmission of aggregated e-reporting data (F10):

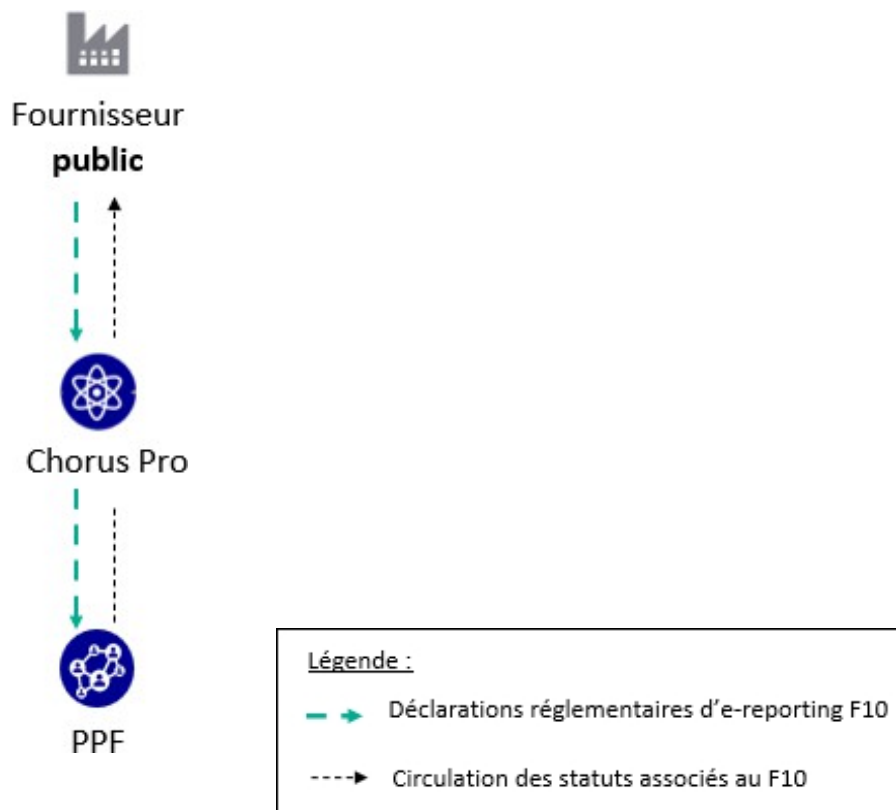


Figure 15 - Description of the transmission of aggregated e-reporting data

Aggregated transaction and payment data may be transmitted by public bodies to Chorus Pro via EDI and API channels.

3.7 Retrieval of e-reporting transmission statuses

Transmissions of e-reporting data sent by Chorus Pro to the public invoicing portal will be checked by the latter to assign a status to each transmission. This status is sent to Chorus Pro via a dedicated workflow and can take two values:

- “300 – Submitted”: The submission has been accepted by the tax authorities; no further action is required.
- “301 – Rejected”: The submission has been rejected by the tax authorities. The public entity will be required to correct its declaration and resubmit it to Chorus Pro as defined in the External Specifications of the public invoicing portal (see Chapter [1. Applicable documents](#)). Details of the rejection will be provided in the lifecycle managed by Chorus Pro to enable the necessary corrections to be made.

4. Features for recipients and recipients

4.1 Retrieval of invoices

4.1.1 B2G/G2G scope

Within **the B2G/G2G scope**, the recipients of electronic invoices issued by private or public suppliers are exclusively public entities.

In this context, they are responsible for:

- receipt,
- internal distribution,
- monitoring the processing of invoices within their information system.

Public sector bodies retain access to received invoices and their statuses **via Cho-rus Pro** or their compatible solutions connected to Chorus Pro.

As a public platform, Chorus Pro continues to play a central role as a hub between issuers and recipients: it is via this platform that B2G and G2G invoices, whether from private suppliers or other public bodies, are received and made available.

No changes to this process are planned.

Furthermore, the tracking of statuses – receipt, validation, rejection, payment, etc. – is defined in the Chorus Pro Core External Specifications Document (see Chapter [1. Applicable Documents](#)), thereby ensuring the compliance of invoice processing within these workflow scopes (B2G/G2G).

The APIs and interfaces for viewing, searching for and downloading invoices remain fully operational.

4.1.1.1 Channels for receiving invoices

Public bodies can therefore access invoices and their statuses via three methods:

- **the Chorus Pro Web Portal**: an interface designed for manual processing, enabling users from public sector bodies to view, search for and download invoices directly (on-demand generation of the pivot file),
- **APIs**: interfaces enabling automated integration with the public body's IT system to retrieve (on-demand generation of the pivot file), view and process invoices,

- **EDI:** the invoice pivot file is transmitted via the FEN0036A interface.

Chorus Pro thus continues to offer secure services guaranteeing the efficient retrieval and processing of invoices within the B2G/G2G workflow.

4.1.1.2 Content of the pivot flow

The pivot flow is generated by Chorus Pro to transmit invoices made available in Chorus Pro to government departments, local public sector bodies or public institutions.

It is used for transmission in EDI mode, but can also be generated on demand via portal download or API.

Details of the pivot file are described in the EDI Annex available in [1. Applicable documents](#).

Creating the pivot file:

- is identical between historic circuits and the B2G circuit with an approved platform for the following elements:
 - envelope data,
 - the pivot file with data structured in XML,
 - a main attachment (PJP) corresponding to the original invoice,
 - attachments consisting of supplementary documents.
- Presents some specific features in the B2G circuit with an approved platform **compared to the legacy circuits,** with:
 - a main attachment (PJP) corresponding to the original invoice transmitted by the approved platform in one of the formats compliant with the AFNOR standard (UBL, CII, Factur-X),

Note: in practice, for B2G/G2G invoices transmitted via the legacy channel, the original invoice as the main attachment of the pivot flow is in one of the legacy formats; refer to the Chorus Pro socle External Specifications Document (see Chapter [1. Applicable Documents](#))
 - Regarding the readable version, this is provided by the issuer or generated by Chorus Pro:
 - if in Factur-X format: the original invoice serves as the readable document,

- if UBL or CII format with a supplier readable: this readable is added as an attachment to the pivot file,
- if UBL or CII format without a supplier-readable version: Chorus Pro generates the readable version using the Chorus Pro generic style sheet and adds it as an attachment to the pivot file.

For example, the diagrams below illustrate the composition of the pivot file:

- in the case of an invoice transmitted via an approved platform without a readable version attached:

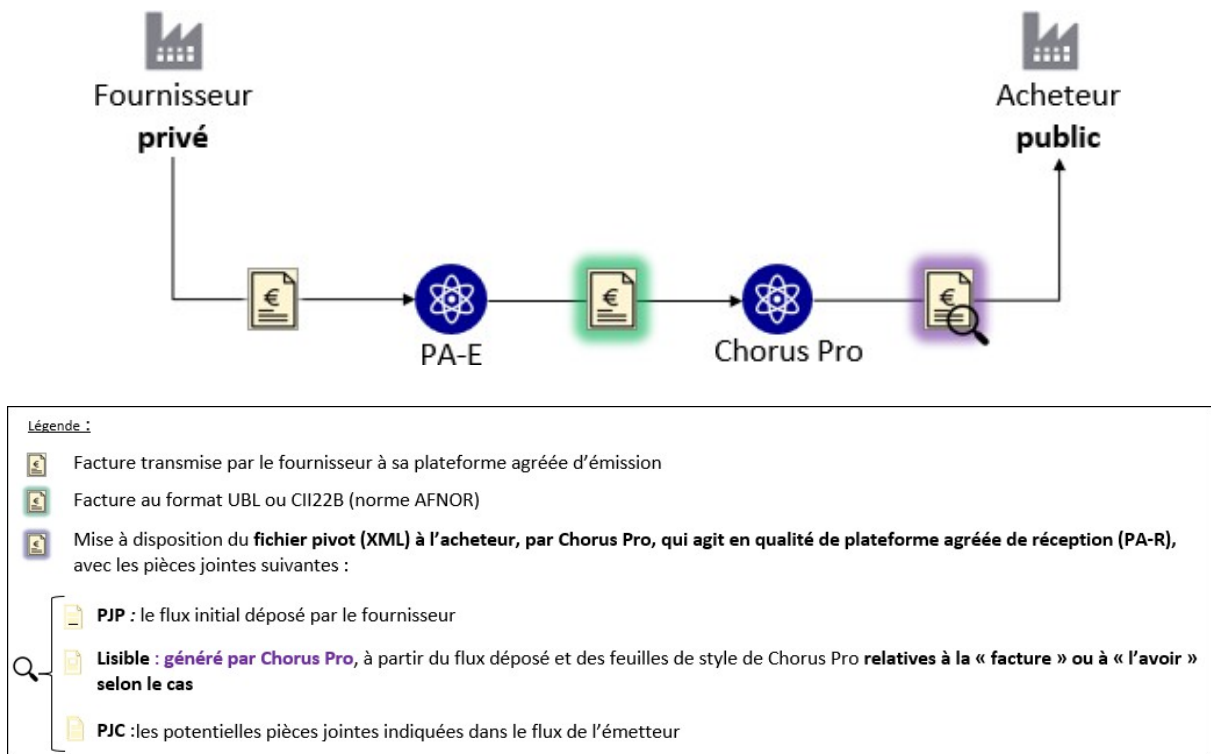


Figure 16 - B2G workflow, with the issuance of an invoice in UBL or AFNOR CII format without a readable version attached

The attributes of each of these documents are shown in the table below:

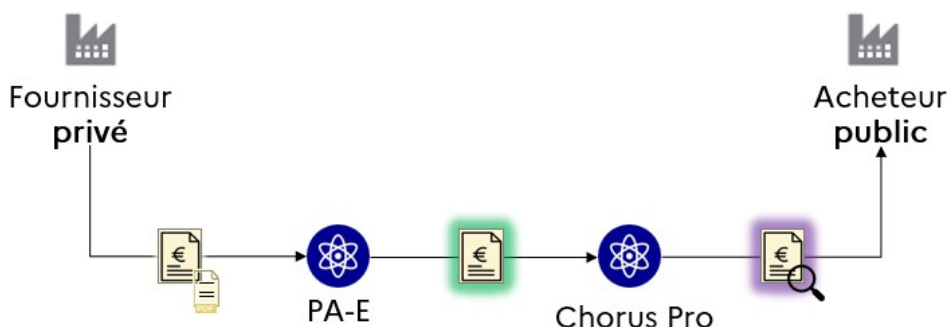
Document	Attributes
PJP	<ul style="list-style-type: none"> • <AttachmentCategory>UBL_AFNOR_Invoice</AttachmentCategory> or • <PJCategory>AFNOR_CII_Invoice</PJCategory> • <AttachmentType>01</AttachmentType>
Readable	<ul style="list-style-type: none"> • <AttachmentCategory>PDF Invoice</AttachmentCategory> • <AttachmentType>02</AttachmentType>
PJC	Attachment No. 1 to X: <ul style="list-style-type: none"> • <AttachmentName>Attachment01, Attachment02 etc..pdf</AttachmentName> • <OriginalAttachmentName>Original_Attachment_Name...<

	OriginalAttachmentName >
--	--------------------------

	<ul style="list-style-type: none"> • <AttachmentCategory>Appendix document (or other attachment category)</AttachmentCategory> • <AttachmentType>02</AttachmentType>
--	--

Table 6 - Document attributes when issuing an invoice in UBL or AFNOR CII format without a readable attachment

- In the case of an invoice sent via an approved platform in Factur-X format (AFNOR standard):



Légende :	
	Facture par le fournisseur à sa plateforme agréée d'émission
	Facture au format Factur-X (norme AFNOR)
Mise à disposition du fichier pivot (XML) par Chorus Pro à l'acheteur, avec les pièces jointes suivantes :	
	PJP : le flux initial déposé par le fournisseur
	PJC : les autres pièces jointes indiquées dans le flux de l'émetteur

Figure 17 - B2G workflow, with the issuance of an invoice in Factur-X format (AFNOR standard)

The attributes of each of these documents are shown in the table below:

Document	Attributes
PJP Fac-tur-X	<ul style="list-style-type: none"> • <PJCategory>FACTURE_FACTUR-X_AFNOR</PJCategory> • <TypePJ>01</TypePJ>
PJC	<ul style="list-style-type: none"> • <PJName>PJ01, PJ02 etc..pdf</PJName> • <OriginalAttachmentName>Original_Attachment_Name...<OriginalAttachmentName> • <AttachmentCategory>Attached document (or other attachment category)</AttachmentCategory> • <AttachmentType>02</AttachmentType>

Table 7 - Document attributes when issuing an invoice in Fac-tur-X format (AFNOR standard)

4.1.2 G2B scope

Within **the scope of G2B flows**, public bodies act as issuers of electronic invoices intended for private customers subject to VAT.

These invoices are transmitted via Chorus Pro, which acts as an approved public platform, ensuring the receipt, verification and routing of documents to the approved platforms chosen by VAT-registered private customers for the receipt of their invoices.

The private customer can then view and retrieve the invoice via their platform.

The processing of the invoice, its tracking and actions throughout its lifecycle by the invoice recipient are handled entirely by the private customer and their approved receiving platform.

To ensure the receipt of G2B invoices issued by public bodies, the approved platform must connect to the Chorus Pro exchange system (SE).

This connection includes subscriptions to dedicated interface codes, the designations of which differ from those used in other functional areas of Chorus Pro.

The full implementation procedures, including connection and subscription management (for both sending and receiving), are set out in Chapters [5. Functionalities for IT teams](#), [5.1 The EDI connection](#), [5.2 EDI exchange procedures](#), [5.3 The API connection](#), [5.4 API exchange procedures](#) in these specifications.

In addition to the invoicing workflow (issuance of the invoice by public bodies and transmission via Chorus Pro), a lifecycle workflow is implemented. This ensures full traceability and alignment of statuses between public bodies (issuer) and private customers (recipient). Private customers, via their approved receiving platform, transmit lifecycle data back to public entities to confirm the successful receipt and integration of the invoice into their information system, to report a dispute or, where applicable, a rejection of the invoice, to notify a partial payment, or to track any other event associated with the transmission and monitoring of invoicing flows.

4.2 Invoice status management

4.2.1 Issuing invoice statuses

4.2.1.1 B2G process

In the context of B2G exchanges via the legacy channel, statuses are assigned as described in the Chorus Pro socle External Specifications Document (see Chapter [1. Applicable Documents](#)).

In the context of the B2G workflow with an approved platform, the operation of invoice tracking is the same as for the legacy channel and will not change for the public recipient: Chorus Pro will indeed map invoice statuses before transmission to the approved platform.

The mapping table below allows these two status reference systems to be reconciled in nominal cases:

Chorus Pro statuses assigned by Chorus Pro or by the public entity	Corresponding AFNOR statuses transmitted to the approved platform for the private supplier	Business explanation
01 – Submitted	202 – Received from the platform	Status applied by Chorus Pro when the invoice has been received and validated as compliant
03 – Made available to the recipient	203 – Made available	Status assigned by Chorus Pro when the recipient has been notified that invoice
06 - Suspended	208 - Suspended	Status assigned by the public body when one or more supporting documents are missing
05 – Rejected	210 - Rejected	Status assigned by the public body when business information is incorrect
07 - Service completed	204 - Accepted	Status assigned by the public body when the service provided has been certified
08 - Mandated / DP validated	204 - Accepted	Status assigned by the public body when the payment order or payment request (PR) has been created and processed by

		the authorising officer
09 - Made available to the accounting officer	204 - Accepted	Status assigned by the public body when the payment order or PO created is made available by the accounting department for processing
10 - Posted	204 - Processed	Status assigned by the public body when the payment order or payment request has been validated by the payer and posted
11 - Payment initiated	211 - Payment transmitted	Status assigned by the public body when the transfer has been sent to the Banque de France

Table 8 – Statuses assigned by Chorus Pro/the public entity and correspondence with the status transmitted by Chorus Pro to the approved platform

In cases where several Chorus Pro statuses have the same AFNOR equivalent, Chorus Pro will specify the specific circumstances of application of this status in a comment.

For example, where a public body applies the Chorus Pro status 'Service provided', Chorus Pro will transmit the AFNOR status 'Accepted' and include the comment 'The public recipient has carried out the service provided'.

In the specific cases of subcontracting and co-contracting, certain correspondences differ depending on which party applies the validation or rejection statuses.

In the case of co-contracting (invoicing framework A9 in the Chorus Pro standards with a co-contracting validator), the correspondence table is as follows:

Chorus Pro statuses applied by the public entity	Corresponding AFNOR statuses transmitted to the approved platform for the private provider	Business explanation
13 - Validated by the first validator	205 - Approved	The co-contractor has validated the subcontracting invoice at first reading.
18 - Validated by the second validator	205 - Approved	The co-contractor has approved the subcontractor's invoice on second reading.

14 - Rejected by the first approver Rejected 1 by a co-contractor (A9 - subcontracting)	206 - Partially approved	The co-contractor rejected the subcontractor's invoice on first review.
17 - Rejected by the second approver	206 - Partially approved	The co-contractor rejected the subcontracting invoice on second reading.

Table 9 – Co-contracting-specific statuses assigned by the public body and correspondence with the statuses transmitted by Chorus Pro to the approved platform

In the case of subcontracting (invoicing framework A9 in the Chorus Pro standards) with a designated validator, the correspondence table is as follows:

Chorus Pro statuses applied by the public body	Corresponding AFNOR statuses sent to the approved platform for the private supplier	Business explanation
13 - Approved by the first approver	205 - Approved	The holder has validated the subcontract invoice.
14 - Rejected by the first approver	206 – Partially approved	The account holder has rejected the subcontractor's invoice.

Table 10 – Statuses specific to subcontracting with a designated validator applied by the public body and correspondence with the statuses transmitted by Chorus Pro to the approved platform

In the case of a joint contract (invoicing framework A12 in the Chorus Pro reference frameworks), the correspondence table is as follows:

Chorus Pro statuses applied by the public body	Corresponding AFNOR statuses transmitted to the approved platform for the private supplier	Business explanation
13 - Validated by the first validator	214 - Endorsed	The authorised representative has validated the co-contracting invoice.

14 - Rejected by the first validator	210 - Rejected	The representative has rejected the co-contracting invoice.
--------------------------------------	----------------	---

Table 11 - Co-contracting-specific statuses assigned by the public entity and correspondence with the statuses transmitted by Chorus Pro to the approved platform

Furthermore, in the event of a functional rejection of an invoice CDV by Chorus Pro, a lifecycle status will be sent to the approved platform with the status 'Rejected' code 601.

4.2.1.2 G2G circuit

In the context of G2G exchanges (historical channel), statuses are assigned as described in the Chorus Pro Core External Specifications Document (see Chapter [1. Applicable Documents](#)).

4.2.1.3 G2B circuit

In the context of the G2B circuit, the statuses issued by approved platforms must comply with the AFNOR standard (see Chapter [1. Applicable documents](#)).

Recommendation:

Approved platforms transmitting rejection statuses to Chorus Pro are encouraged to use the same completion methods as Chorus Pro (see Chapter [3.4.2.3 Details on the "Rejected" status](#)).

4.2.2 Receipt of invoice statuses

4.2.2.1 B2G channel

In the context of B2G exchanges via the legacy channel, the statuses issued by the supplier and received by the public entity will be the same as those described in the Chorus Pro Core External Specifications Document (see Chapter [1. Applicable Documents](#)).

In the context of the B2G circuit using an Approved Platform, the operation of invoice tracking is the same as for the legacy channel and will not change for the public recipient. However, Chorus Pro will map the invoice status values after receiving the status issued by the supplier via its approved platform and before transmission to the recipient public entity.

Chorus Pro may receive all statuses defined in the AFNOR standard but will only transmit to the public recipient those that have a match in the table below:

AFNOR statuses issued by the private supplier	Chorus Pro statuses provided to the public recipient
209 – Completed	32 – Completed
212 – Received	Not forwarded to the public body
220 – Cancelled*	Not forwarded to the public body
224 – Direct Payment Request	Not forwarded to the public body
225 – Invoiced	Not forwarded to the public body
227 – Change of Accounts Payable**	32 – Completed
228 – Not invoiced	Not transmitted to the public entity

Table 12 – Correspondence between statuses issued by an approved platform and those applied and made available to public recipients in Chorus Pro

(*) The 'Cancelled' status, applied by a private supplier, indicates that an initial invoice has been replaced by a corrective invoice. As Chorus Pro does not distinguish between initial invoices and corrective invoices, this status is not passed on to the public body. The public body is therefore unaware that it has received a corrective invoice.

Public bodies are advised to rely on information provided directly by the supplier (outside the Chorus Pro system) to identify that an initial invoice has been cancelled and replaced.

()Point to note – AFNOR 227 status 'Change of Payee Account':**

The new payee's IBAN must be included as an attachment in the lifecycle so that the change of account payable can be taken into account by the public body. Indeed, Chorus Pro cannot make the structured data contained in the lifecycle file available to the public body.

4.2.2.2 G2G process

In the context of G2G exchanges (traditional channel), the statuses issued by the sending public entity and received by the receiving public entity will be the same as those described in the Chorus Pro Core External Specifications Document (see Chapter [1. Applicable Documents](#)).

4.2.2.3 G2B circuit

In the context of the G2B circuit, the public entity issues invoice statuses to Chorus Pro, which forwards them to the recipient's approved platform. These invoice statuses must comply with the AFNOR standard (refer to AFNOR Standard XP_Z12-012, see Chapter [1. Applicable documents](#)).

In accordance with the rules defined by the AFNOR standard, when an invoice is **“Rejected”** by Chorus Pro, the issuing public body must cancel it in its own accounting system.

This cancellation may, in particular, take the form of an internal credit note. This internal credit note must not be sent to Chorus Pro.

After the rejection has been processed internally, the entity may then **issue a new invoice** incorporating the necessary corrections.

These provisions reflect the principles describing the procedures for managing rejections at the time of issuance as defined in the AFNOR XP Z12-014 standard (see Chapter [1. Applicable documents](#)).

Where a G2B invoice contains a technical identifier transmitted in the BT-18 tag (Identification of invoiced item) and designated 'AJW ' (*Technical document number*), the recipient's approved platform must incorporate this information from the lifecycle data issued by Chorus Pro, which carries this identifier in the MDT-92 tag (Global object ID), with the same qualifier "AJW". The approved platform is required to return this information to the recipient, in order to ensure the continuity of traceability of the identifier between the invoice and the associated statuses.

4.3 Submission of mandatory invoice statuses

Refer to section [3.5.2 Submission of mandatory invoice statuses to the public invoicing portal](#).

5. Features for IT teams

5.1 The EDI connection

5.1.1 B2G and G2G workflow

The B2G (traditional channel)/G2G EDI connection is available to all parties involved in invoicing the public sector: suppliers, compatible solutions, and public bodies.

B2G circuit with approved platforms: the EDI connection of an approved platform to Chorus Pro for submitting B2G invoices in one of the formats compliant with the AFNOR standard requires registration in the service portal of the user creating the connection:

- to the approved platform entity,
- to the structure at the SIRET level of the approved platform.

Use cases for B2G and G2G connections are available in the EDI Annex of the Chorus Pro external specifications (see Chapter [1. Applicable documents](#)).

5.1.2 G2B and e-reporting circuit

The G2B/E-reporting EDI connection is available only to public bodies, compatible solutions and approved platforms.

Prerequisites:

- hold a valid electronic certificate: see the Chorus Pro technical documentation – Certificates in Chapter [1. Applicable documents](#),
- register an EDI connection: see the Chorus Pro technical documentation – Connecting to the Electronic Invoicing Services Portal in Chapter [1. Applicable Documents](#),
- a consistent transfer protocol between the sending and receiving IT

systems. The EDI connection enables:

- a public body or its compatible solution to subscribe to various interface codes:
 - directory data,
 - invoices,
 - invoice lifecycles,
 - aggregated transaction and payment data,

- transaction and payment data lifecycles.
- to a certified platform to subscribe to various interface codes:
 - invoices,
 - invoice lifecycles.

The list of interface codes is specified in the EDI appendix of the Chorus Pro external specifications; see Chapter [1. Applicable documents](#).

For example, for invoices, the list of interface codes and formats is specified. For information, the direction of exchanges is as seen from the partner's perspective:

- SEND is the data flow sent by the partner to Chorus Pro,
- RECEPTION is the flow sent by Chorus Pro to the partner.

The connection consists of main interfaces. Each may have secondary interfaces.

Selecting an interface automatically and mandatorily selects the associated secondary interfaces.

Public bodies and their operators:

Subscription to certain main sending interfaces enables the transmission of invoice data streams in Factur-X or UBL formats, in accordance with the AFNOR standard.

Subscription to these main interfaces entails automatic subscription to the following secondary interfaces:

- sending and receiving lifecycle data flows to send or receive rejection notices,
- sending and receiving business object lifecycle flows to send or receive invoice statuses.

Subscription to the main sending interface for transaction and payment data flows in accordance with the PPF standard entails an automatic subscription to the following secondary interfaces:

- receipt of lifecycle flows to receive invalidation acknowledgements,
- receipt of business object lifecycle flows to receive transaction and payment data statuses.

Approved platforms:

Subscriptions to the following interfaces are mandatory:

- subscription to the main interface for receiving invoices in Factur-X and UBL formats compliant with the AFNOR standard entails automatic subscription to the following secondary interfaces:
 - sending and receiving business object lifecycle flows to send or receive rejection notices,
 - issuing and receiving business object lifecycle flows to issue or receive invoice statuses.

5.2 EDI exchange procedures

5.2.1 Technical checks carried out by Chorus Pro

Refer to the EDI appendix of the Chorus Pro external specifications, see Chapter [1. Applicable documents](#).

5.2.2 The different types of flows

Please refer to the EDI appendix of the Chorus Pro external specifications, see Chapter [1. Applicable documents](#).

5.2.3 Sending an EDI data flow: transmission rules

Please refer to the EDI appendix of the Chorus Pro external specifications, see Chapter [1. Applicable documents](#).

5.2.4 Illustrations of EDI message exchanges

5.2.4.1 B2G/G2G circuits

5.2.4.1.1 B2G/G2G circuit: Chorus Pro legacy formats

Please refer to the external specifications for the Chorus Pro base unit; see Chapter [1: Applicable documents](#).

5.2.4.1.2 B2G circuit with approved platform (formats compliant with the AFNOR standard)

Below is an illustration of the submission of an invoice in one of the formats compliant with the AFNOR standard for the B2G circuit with an approved platform:

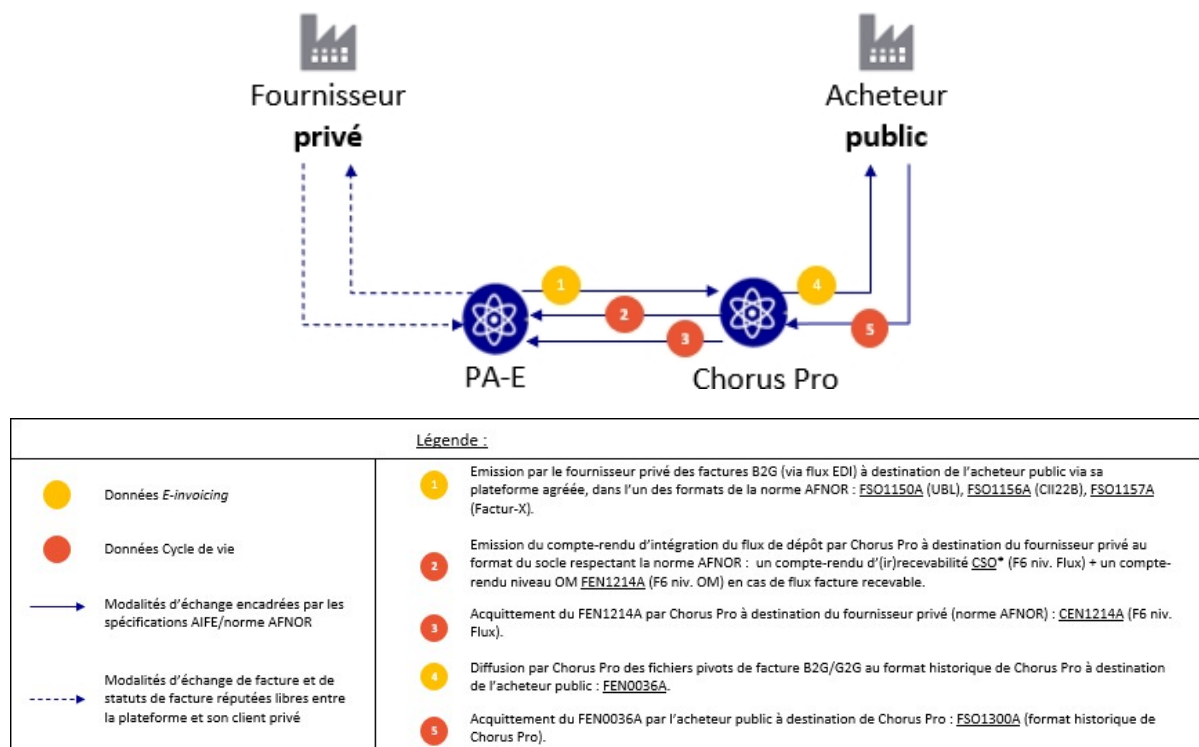


Figure 18 - B2G workflow: submission of an invoice in one of the AFNOR standard formats

5.2.4.2 G2B workflow

Below is a diagram mapping the various EDI flows passing through Chorus Pro within the G2B framework:

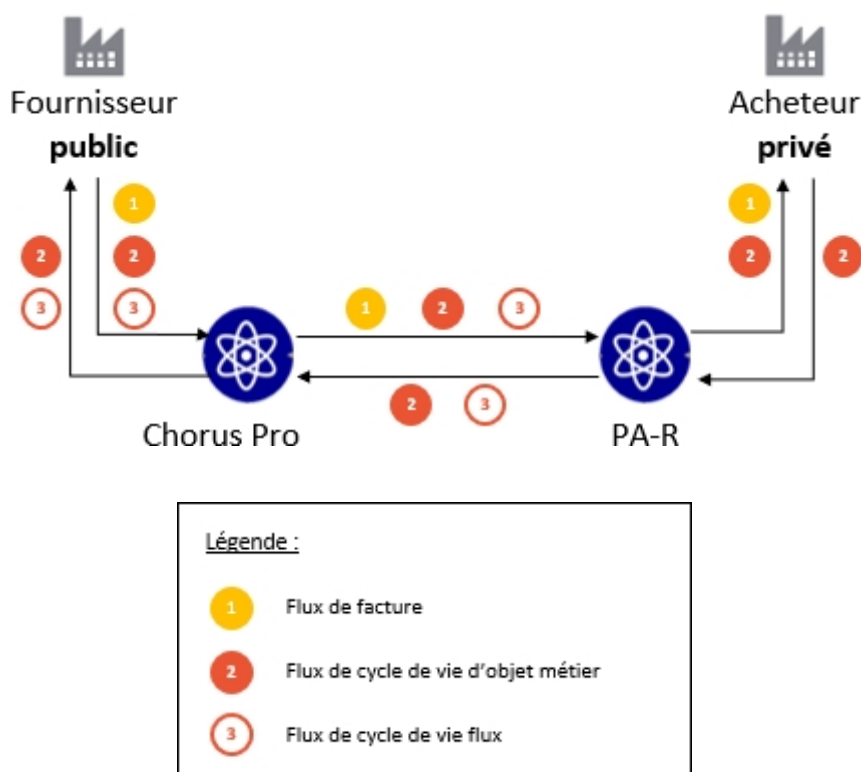


Figure 19 - Mapping of EDI flows in G2B

Types of flows	Description
1 Invoice flow	Electronic invoice flow in certain standard formats compliant with the AFNOR standard (UBL and Factur-X) issued by the public supplier to Chorus Pro, transmitted to the purchaser's approved platform and made available to the purchaser.
2 Business object lifecycle flow	<p>Business object lifecycle flows in CDAR format, as defined by the AFNOR standard, exchanged between:</p> <ul style="list-style-type: none"> • the public supplier and Chorus Pro, • Chorus Pro and the private purchaser's Approved Platform. <p>These lifecycle flows correspond to functional acknowledgement reports as well as the assignment of other invoice statuses.</p>

3 Flow lifecycle flows

Life cycle flows in CDAR format exchanged between:

- the public supplier and Chorus Pro,
- Chorus Pro and the Approved Platform of the private purchaser.

These flow lifecycle cycles always have the status “ir-recevable” because, in cases where a flow is considered admissible, it is not subject to a flow lifecycle cycle.

Table 13 - Description of the different types of flows

Below is an illustration of the nominal case of invoice submission and invoice status assignment within the G2B circuit via EDI flows:

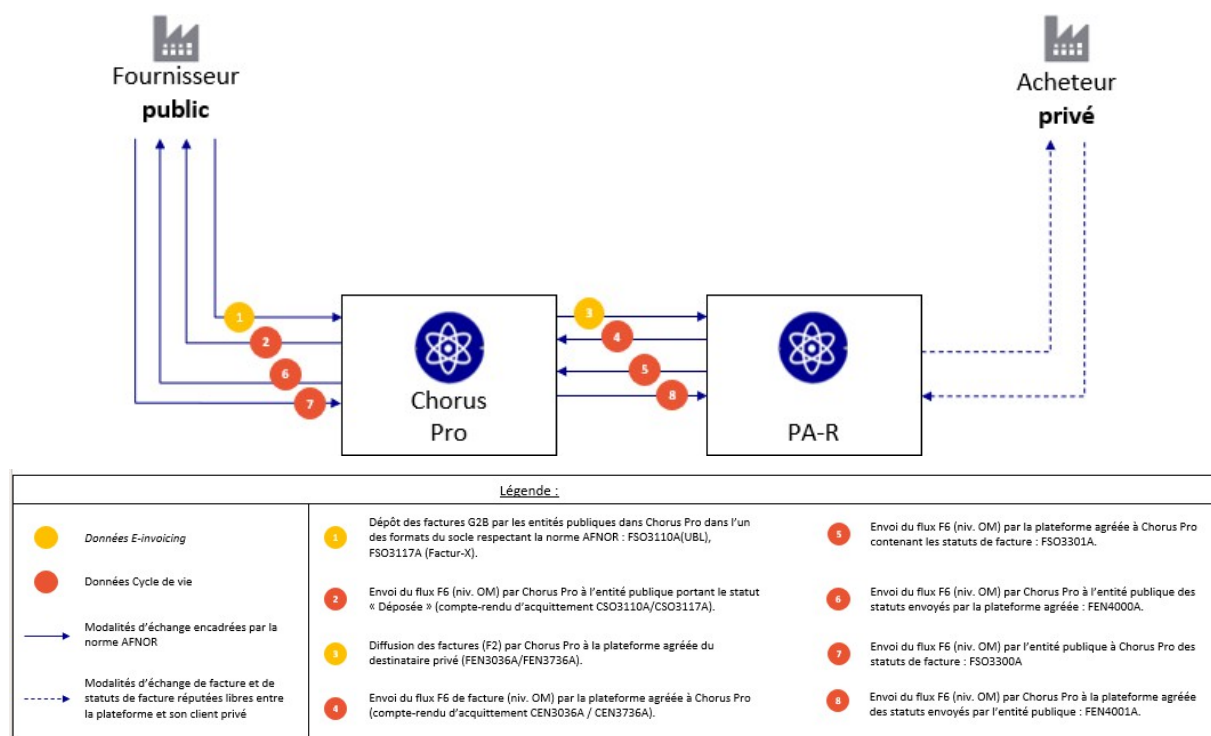


Figure 20 - Flowchart of EDI flows in the G2B circuit: standard case of invoice submission and assignment of invoice statuses

Below is an illustration of a case where an invoice flow is deemed inadmissible by Chorus Pro via EDI flows:

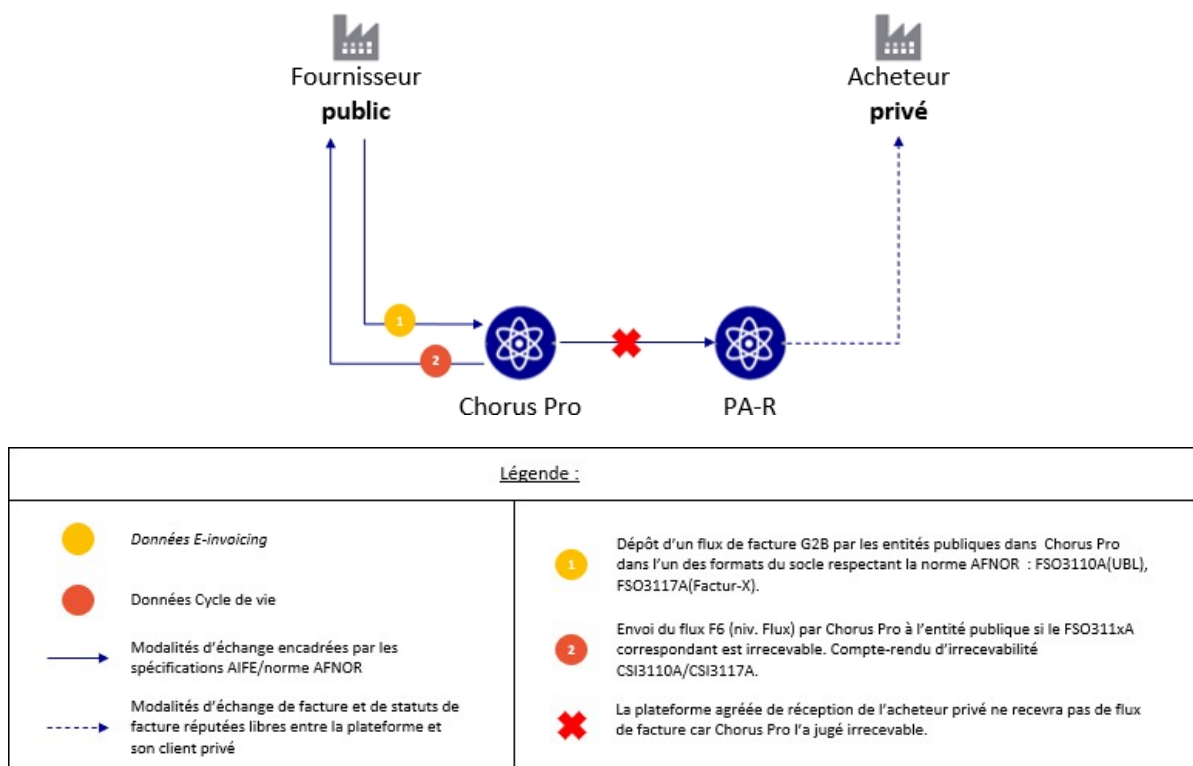


Figure 21 - Flowchart of EDI flows in the G2B system: case of an invoice flow deemed inadmissible by Chorus Pro

5.2.4.3 E-reporting circuit

Below is a diagram describing the standard case of an e-reporting submission deemed admissible by Chorus Pro:

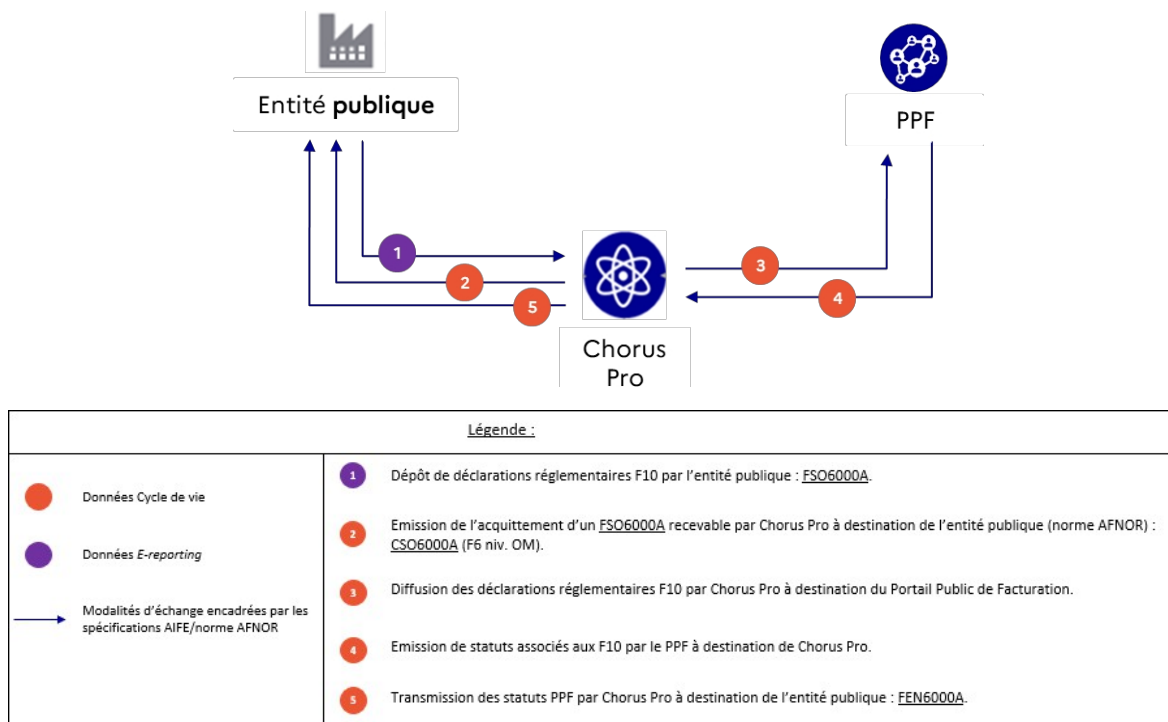


Figure 22 - Standard case of an e-reporting file submission deemed admissible by Chorus Pro

Below is a diagram illustrating the case of an e-reporting flow submission deemed inadmissible by Chorus Pro:

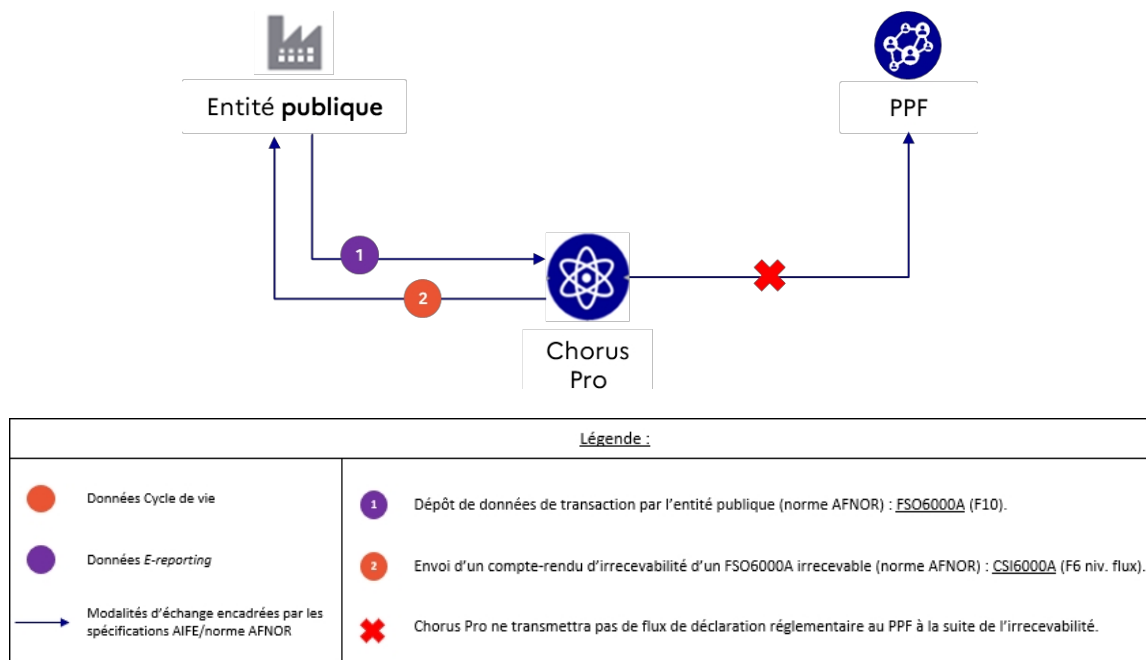


Figure 23 - Case of an e-reporting data feed submission deemed inadmissible by Chorus Pro

5.3 The API connection

5.3.1 B2G and G2G circuits

The API connection is available to all stakeholders (suppliers, compatible solutions and public bodies) involved in invoicing to the public sector.

The list of APIs and technical documentation (Swagger) are available on the PISTE web portal (see Chapter [1. Applicable documents](#))

The use cases for the B2G and G2G APIs are available in the API Annex of Chorus Pro's external specifications (see Chapter [1. Applicable documents](#)).

5.3.2 G2B circuit

The API connection is available only to public sector bodies and their compatible solutions.

This connection provides access to the following G2B APIs:

- **Directory API:** allows you to consult the directory of private recipients subject to VAT and public recipients,
- **Flux API:** allows you to submit a data feed (invoices, e-reporting and lifecycle) and check the integration status,
- **Invoices API:** allows you to track issued invoices and view the status history of an issued invoice,
- **e-reporting API:** This API will allow you to view the status of a declaration.

Use cases for G2B APIs will be available in the API Annex of the Chorus Pro external specifications (see Chapter [1. Applicable documents](#)).

The prerequisites for using the APIs are:

- having a PISTE application: see the PISTE user guide (see Chapter [1. Applicable documents](#)),
- register an API connection: see the Connecting to Chorus Pro guide (see Chapter [1. Applicable documents](#)),
- have a technical account: see the guide on creating a technical account (see Chapter [1. Applicable documents](#)).

5.4 API exchange procedures

5.4.1 Technical checks carried out by Chorus Pro

API channel limitations:

- **data stream size** check: the maximum permitted size for a data stream submitted via the API is 30 **MB**.
- For other checks, refer to the API Annex of the Chorus Pro external specifications (see Chapter [1. Applicable documents](#))

5.4.2 The API usage process

APIs are accessed via the AIFE's API Manager: PISTE. Below is a diagram showing how to access an API via PISTE:

- retrieving a token,
 - using an API with the PISTE token.

Below is a diagram illustrating how to use an API:

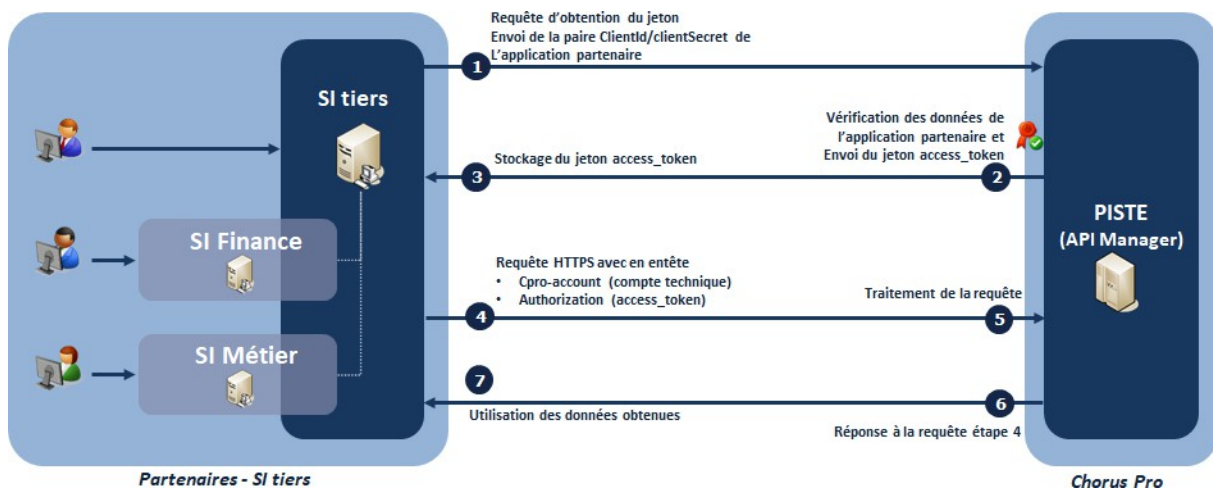


Figure 24 - API usage diagram

The technical documentation, in Swagger format, is available on the PISTE web portal.

The API developer support documentation (see Chapter [1. Applicable documents](#)) available on the Chorus Pro documentation portal can also be consulted.

For further details on API exchange procedures, please refer to the API appendix (see Chapter [1. Applicable Documents](#)).

6. Chorus Pro's management procedures for AFNOR standard use cases

As part of the implementation of the electronic invoicing reform, Chorus Pro acts as:

- as a receiving platform for public entities, enabling accredited platforms to transmit, within the B2G circuit, invoices in one of the reform's core formats in accordance with the AFNOR standard (refer to AFNOR Standard XP Z12-012, see Chapter [1. Applicable Documents](#)).
- as a platform for public bodies to issue invoices, enabling them to transmit their invoices in one of the core formats in accordance with the AFNOR standard (refer to AFNOR Standard XP Z12-012, see Chapter [1. Applicable documents](#)) for invoices sent to private companies subject to VAT (G2B).

The procedures for transmitting these invoices are described in Chapter [5.2: EDI exchange procedures](#).

The AFNOR standard covers certain invoicing use cases to:

- specifying how to adapt the content of invoices,
- specify the exchange procedures,
- manage the associated life cycles (AFNOR Standard XP Z12-014 – Annex A, see Chapter [1. Applicable Documents](#))

Below is a list of the procedures supported by Chorus Pro, organised by invoicing channels.

For the B2G channel, the use of the legacy channel is temporarily permitted for use cases not supported by Chorus Pro in the channel with an approved platform as of September 2026.

The use cases listed below apply only to the B2G (invoice transmitted via an approved platform) and G2B channels (the G2G channel remains as described in the Chorus Pro specifications).

Below is a summary table of the processing procedures for AFNOR standard use cases in B2G and G2B:

No.	Description	B2G applicability	Applicability G2B
Case No. 1	Multiple orders / Multiple deliveries	Yes, with no discrepancy	Yes, with no discrepancy
Case 2	Invoice already paid by the BUYER or a third-party PAYER at the time the invoice was issued	Yes, no discrepancy	Yes, with no discrepancy
Case 3	Invoice to be paid by a known third-party PAYER at the time of invoicing	Yes, no discrepancy	Yes, no discrepancy
Case 4	Invoice to be paid by the purchaser and partially covered by a third party known at the time of invoicing (grant, insurance, etc.)	Yes, no discrepancy	Yes, no discrepancy
Case No. 5	Expenses paid by employees with an invoice in the company's name	Yes, with specific details	Yes, without deviation
Case 6	Expenses paid by employees without an invoice addressed to the company (simple receipt or invoice in the employee's name and address)	Not applicable to the public sector	Yes, no discrepancy
Case No. 7	Invoice following a purchase paid for with a company card (purchase card)	Yes, no discrepancy	Yes, no discrepancy
Case No. 8	Invoice payable to a third party determined at the time of invoicing (factoring, cash pooling)	Yes, with specific details	Yes, with specification
Case No. 9	Invoice payable to a third party known at the time of invoicing, who also manages the order/receipt, or even the invoicing (Distributor/Depository)	Yes, with specific conditions	Yes, with specification
Case No. 10	Invoice payable to a third party Beneficiary unknown at the time the invoice is created, in particular a factoring company (subrogation case)	Yes, with specific conditions	Yes, with specification
Case No.	Invoice to be received and processed by a third party on behalf of the BUYER	Yes, with specific details	Yes, without deviation

11			n
Case No. 12	Transparent intermediary managing invoices on behalf of its client, the BUYER	Yes, with specific details	Yes, without deviation
Case No. 13	Invoice to be paid by a third party: subcontracting with direct payment or delegation of payment	Yes, with specific details	Not managed by Chorus Pro
Case No. 14	Invoice to be paid by a third party: case of B2B co-contracting	Yes, with specific conditions	Yes, with specific details
Case No. 15	Sales invoice following an order (and possible payment) by a third party on behalf of the BUYER	Yes, with specific details	Yes, with specification
Case No. 16	Expense invoice for reimbursement of the sales invoice paid by the third party	Yes, with no discrepancy	Yes, with no discrepancy
Case No. 17a	Invoice payable to a third party, payment intermediary (e.g. on Marketplace)	Yes, no discrepancy	Yes, no deviation
Case No. 17b	Invoice payable to a third party, payment intermediary and third party invoicing under a billing mandate	Yes, with specific details	Yes, with specification
Case No. 18	Management of debit notes	Yes, without discrepancy	Yes, without deviation
Case No. 19a	Invoice issued by a third-party invoicer with a billing mandate	Yes, with specific details	Yes, with specific details
Case No. 19b	Self-invoicing	Not managed by Chorus Pro	Not managed by Chorus Pro
Case No. 20	Deposit invoice	Yes, with specific details	Yes, with no discrepancy
Case No. 21	Final invoice (or closing invoice) after deposit	Yes, with details	Yes, without deviation
Case No. 22a	Invoice paid with a discount for services for which VAT is payable on receipt of payment	Yes, with specification	Yes, without deviation

Case No. 22b	Invoice paid with a discount for the supply of goods (or provision of services with VAT on output)	Yes, with specific details	Yes, without deviation
Case No. 23	Self-billing transaction between a private individual and a business	Not applicable to the public sector	Not applicable to the public sector
Case No. 24	Management of deposits	Yes, no deviation	Yes, no deviation
Case No. 25	Management of vouchers and gift cards	Yes, without discrepancy	Yes, no discrepancy
Case No. 26	Invoices with a contractual reservation clause	Yes, with specific conditions	Yes, without deviation
Case No. 27	Management of toll tickets sold to a taxable person	Not applicable to the public sector public sector	Yes, no deviation
Case No. 28	Management of restaurant bills issued by a taxable SUPPLIER established in France	Yes, without deviation	Yes, no difference
Case No. 29	Sole taxable person within the meaning of Article 256 C of the CGI	Yes, with specific conditions	Not applicable to the public sector
Case No. 30	VAT already collected – Transactions initially processed via B2C e-reporting, subject to a retrospective invoice	Yes, with no discrepancy	Yes, with no discrepancy
Case No. 31	'Mixed' invoices mentioning a main transaction and an ancillary transaction	Yes, with no discrepancy	Yes, no discrepancy
Case No. 32	Monthly payments	Yes, without discrepancy	Yes, no deviation
Case No. 33	Transactions subject to the margin scheme	Yes, without deviation	Yes, without deviation

Case No. 34	Partial collection and cancellation of collection	Not applicable to the public sector	Yes, without deviation
Case No. 35	Author's notes	Yes, without deviation	Yes, without deviation
Case No. 36	Operations subject to professional secrecy and exchanges of sensitive data	Yes, without exception	Yes, no deviation
Case No. 37	Associated companies	Yes, without exception	Yes, with specific conditions
Case No. 38	Invoices with sub-lines and line groupings	Not supported by Chorus Pro	Yes, without discrepancy
Case No. 39	Multi-vendor invoices	Not supported by Chorus Pro	Yes, no discrepancy
Case No. 40	Batch payments, 'netting' or offsetting in the event of cross-purchases/sales	Yes, without discrepancy	Yes, without deviation
Case No. 41	Barter companies	Not applicable to the public sector	Not applicable to the public sector
Case No. 42	VAT exemption management	Not applicable to the public sector	Not to the public sector
Case No. 43a	e-Reporting for international B2B – Triangular transactions	Yes, no deviation	Yes, no deviation
Case No. 43b	e-Reporting for international B2B – Stock transfers treated as intra-Community supplies	Not applicable to the public sector public sector	Not applicable to the public sector
Case No. 44	Transactions with entities established in the DROM / COM / TAAF	Yes, no deviation	Yes, no deviation

Table 14 - Applicability of the AFNOR standard's use cases in B2G and G2B

6.1 Case No. 1: Multi-order / Multi-delivery

B2G / G2B process:

Case supported by Chorus Pro in accordance with the terms described by the AFNOR standard.

6.2 Case No. 2: Invoice already paid by the BUYER or a third-party PAYER at the time of invoice issuance

B2G / G2B process:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.3 Case 3: Invoice to be paid by a known third-party payer at the time of invoicing

B2G/G2B process:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.4 Case 4: Invoice to be paid by the purchaser and partially covered by a third party known at the time of invoicing (grant, insurance, etc.)

B2G/G2B process:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.5 Case 5: Expenses paid by employees with an invoice in the company's name

B2G process:

In this invoicing scenario, it is possible to populate the "PAYER" block (EXT-FR-FE-BG-02). The data associated with the "PAYER", specific to this scenario, is not included in the pivot file provided to the public sector client.

If the public sector client wishes to use this information, they must do so using the original invoice (XML or PDF) attached to the pivot file.

G2B workflow:

This use case is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.6 Case No. 6: Expenses paid by employees without an invoice addressed to the company (simple receipt or invoice made out in the employee's name and address)

B2G process:

This use case does not apply to the public sector. This case falls under e-reporting, which is the responsibility of the private company, which must transmit the transaction and payment data via its approved platform.

G2B circuit:

This use case is handled by Chorus Pro in accordance with the procedures set out in the AFNOR standard.

6.7 Case No. 7: Invoice following a purchase paid for with a stored card (purchase card)

B2G circuit:

This scenario is handled by Chorus Pro in accordance with the procedures set out in the AFNOR standard.

G2B workflow:

This scenario is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.8 Case No. 8: Invoice payable to a third party determined at the time of invoicing (factoring, cash pooling)

B2G workflow:

In this invoicing scenario, the invoice must be paid to a third party identified at the time of invoicing. It has been defined within the AFNOR specifications that platforms may offer the sharing of the invoice and associated lifecycle stages via delegation.

In the Chorus Pro solution, this functionality is not available as such.

The only way for the factoring company to have access to invoices and act upon them is for the supplier to grant access to the person(s) (physically via their Chorus Pro user account) through authorisation on the
/ department mentioned in the invoice.

The supplier can grant the account read-only or edit access so that it can make changes to the invoice. The factoring company can view/edit the invoice only via the portal.

The prerequisite for the facturer is to have a user account in the Chorus Pro application. For further information on account/user management, please refer to the Chorus Pro Core External Specifications Document (see Chapter [1. Applicable Documents](#)).

Furthermore, it is possible to add certain optional information to the invoice:

- EXT-FR-FE-26: the role code (primarily intended to identify a third-party beneficiary of the 'Factoring Company' type),
- EXT-FR-FE-27: The factor's VAT registration number,
- EXT-FR-FE-28 and EXT-FR-FE-29: email address and its identification scheme, which may be useful for replicating the invoice and status via a network exchange system (e.g. PEPPOL interoperability),
- EXT-FR-FE-31, which is a data group: BENEFICIARY's postal address,
- EXT-FR-FE-39, which is a data group: BENEFICIARY's contact details.

This data, specific to this use case, is not included in the pivot file provided to the public sector client. If the public sector client wishes to use this information, they must do so using the original invoice (XML or PDF) attached to the pivot file.

The AFNOR XP Z12-014 standard describes various factoring scenarios:

- **'Standard' factoring:** this type of factoring is managed by Chorus Pro, **with the exception** of the following self-invoicing factoring cases:
 - self-invoiced factored invoice (code 501),
 - self-invoiced corrected invoice (code 473),
 - factored self-invoiced credit note (code 502).

⇒ If Chorus Pro receives these types of invoices, they will be rejected.
- **Factoring after the invoice has been transmitted:** this type of factoring is not supported by Chorus Pro (see Case No. 10).

⇒ If Chorus Pro receives a 'Factored' lifecycle, this lifecycle will be *ignored* by Chorus Pro *and not forwarded* to the public body.

- **Reverse factoring:** this type of factoring is not supported by Chorus Pro,
- **Change of factor:** this type of factoring is not supported by Chorus Pro.

If Chorus Pro receives a “Factured” lifecycle, this lifecycle will be ignored by Chorus Pro and not forwarded to the public body.

G2B workflow:

This case is supported by Chorus Pro but with specific features compared to the procedures described in the AFNOR standard:

Chorus Pro cannot implement the additional (optional) features described in the AFNOR standard:

- **‘Standard’ factoring (see case No. 8):** this type of factoring is managed by Chorus Pro, **with the exception** of the following cases of self-invoiced factoring:
 - Self-invoiced factored invoice (code 501),
 - Self-invoiced corrective invoice (code 473),
 - Factored self-invoiced credit note (code 502).

→ If Chorus Pro receives invoices of this nature, they will be rejected.
- **Factoring after the invoice has been sent:** this type of factoring can be managed in Chorus Pro. However, the factor will not have access to the invoice and must inform the public supplier of the payment outside the system, so that the supplier can fulfil their obligation to declare the status as ‘Paid’,
- **Confidential factoring:** this type of factoring is managed by Chorus Pro. The same applies as for ‘factoring after the invoice has been sent’,
- **Reverse factoring:** this type of factoring is not managed by Chorus Pro,
- **Change of factor:** this type of factoring is managed by Chorus Pro. However, the factor will not have access to the invoice and must inform the public supplier of the payment outside the system, so that the supplier can fulfil its obligation to report the ‘Paid’ status.

6.9 Case No. 9: Invoice payable to a third party known at the time of invoicing, who also manages the order/receipt, or even the invoicing (Distributor/Depository)

B2G/G2B process:

Refer to use case No. 8 depending on the invoicing process.

6.10 Case No. 10: Invoice payable to a third-party beneficiary unknown at the time of invoice creation, in particular a factoring company (subrogation case)

B2G process:

This use case cannot be used in the context of B2G invoices. Indeed, it is only possible to transmit an invoice when the factor is known at the time of invoice issuance (see Use Case No. 8).

Chorus Pro does not support retrospective factoring (where the invoice has already been sent to the public sector client).

The only status that can be exchanged is the “Change of account payable” status, which may contain bank details (only usable if also attached to the lifecycle).

➔ If Chorus Pro receives a “Factured” lifecycle, it will be ignored by Chorus Pro and not forwarded to the public entity.

Two workarounds are proposed:

- 1) Either the private company (supplier) asks its public-sector client to reject the invoice

➔ The supplier then issues a new invoice containing the details of the new factoring company (contact details and bank details – and a reference to factoring if necessary).

- 2) Or the private company (supplier) issues a full credit note to reverse the invoice

➔ The supplier then issues a new invoice with the details of the new factoring company (contact details and bank details – and a note regarding factoring if necessary).

G2B process:

This scenario is supported by Chorus Pro but with specific differences from the procedures described by the AFNOR standard:

The factoring company will not have access to the invoice in Chorus Pro. The public supplier must inform the factoring company and share the invoice outside the system.

Furthermore, the factoring company must inform the public supplier of the payment outside the system, so that the latter can fulfil its obligation to declare the status as 'Paid'.

6.11 Case No. 11: Invoice to be received and processed by a third party on behalf of the BUYER

B2G workflow:

This use case is already implemented in Chorus Pro. This functionality is available to public entities via a delegation of invoice approval or processing on behalf of the public entity (it is recommended that this be carried out at the service level).

For further details on how this delegation works, please refer to the document entitled 'Delegation of validation of received invoices' (see Chapter [1. Applicable documents](#)).

The Chorus Pro solution does not support the management of the actor described in the use case, although it is possible to add them to the invoice via the block: ADDRESSED TO (EXT-FR-FE-BG-04).

The data in this block is not included in the pivot file provided to the public sector client.

If the public sector client wishes to use this information, they must do so using the original invoice (XML or PDF) attached to the pivot file.

G2B circuit:

This scenario is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.12 Case No. 12: Transparent intermediary managing invoices on behalf of its client, the BUYER

B2G workflow:

This use case is already implemented in Chorus Pro. This functionality is available to public bodies via a delegation of invoice approval or processing on behalf of the public body (it is recommended that this be carried out at the service level).

For further details on how this delegation works, please refer to the document entitled 'Delegation of validation of received invoices' (see Chapter [1. Applicable documents](#)).

The Chorus Pro solution does not support the management of the following parties described in the use case, even though it is possible to enter them in the invoice via the following blocks:

- BUYER'S AGENT (EXT-FR-FE-BG-01),
- ADDRESSED TO (EXT-FR-FE-BG-04).

The data from these blocks is not included in the pivot file provided to the public sector client.

If the public client wishes to use this information, they must do so using the original invoice (XML or PDF) attached to the pivot file.

G2B circuit:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.13 Cases 13 and 14: Cases of subcontracting and joint contracting (B2B, and in particular for private works contracts)

B2G workflow:

Preliminary note: this use case is subject to change and will be reviewed by the AFNOR committee with a view to standardisation.

The use cases as described in the AFNOR XP Z12-014 standard are specific to B2B invoice exchanges. The two use cases described below are specific to the management of subcontracting and co-contracting invoices within the B2G framework only.

These cases do not fall under the 'Work Invoice' functionality provided for in B2G on Chorus Pro; this operating principle remains in place with the implementation of the reform.

Subcontracting scenario:

6.13.1 General overview of subcontracting processing

Where subcontracting is used in B2G, two separate invoices must be processed as part of electronic invoicing:

- the subcontractor sends an invoice (F1) to the main contractor/contract holder (supplier). If the transaction qualifies for reverse charge VAT, the subcontractor must include the statement "reverse charge of tax by the customer"; otherwise, it must state the amount of VAT due on the value of its services,
- The main contractor submits an invoice (F2) to the public purchaser for the total amount of the services and/or goods. The F2 invoice states the VAT due on the total amount excluding VAT (main contractor's services + subcontractor's services).

There are no specific procedures for processing these invoices; they are treated as standard invoices (in the event of direct payment by the public body (the purchaser) to the subcontractor).

Direct payment in the context of subcontracting is thus provided for by the Public Procurement Code (Article L.2193-10) and Law No. 75-1334 of 31 December 1975 (Title II). It applies to public contracts and contracts awarded by public enterprises that are not contracting authorities subject to the Public Procurement Code. Where a contractor's subcontractor is eligible for direct payment, they must be paid directly by the public body for the part of the contract they are responsible for performing. The contract holder must validate the payment request within 15 days. Failing this, such validation (approval) is deemed to have been given tacitly (Articles R.2193-12 and R.2193-13 of the Public Procurement Code).

In the case of subcontracting within the framework of public contracts (excluding works invoices and legal costs statements), the contractor 'accepts' the subcontractor's payment request, which is forwarded in all cases to the public purchaser.

6.13.2 Breakdown of subcontractor invoices

In the context of subcontracting, three documents are therefore issued and will be processed electronically:

1. a B2B invoice (subcontractor to the main contractor/contract holder): the procedures for processing this invoice are described in the specifications of ANFOR Standard XP Z12-014, use case No. 13.
2. a B2G invoice (Contractor to the public purchaser):
 - Invoicing framework = S1 (Submission of a service invoice),
 - Generation of a regulatory data flow (Flow 1) by the issuing platform.

See Figure 24: Main invoice (F2) from the contractor to the end purchaser.

The specific features of this invoice are the same as for a standard invoice. However, the total amount of the Invoice (BT-112) must be equal to the amount of the main contractor's services + that of the subcontractor.

The steps in the management process are as follows:

Step	Step name	Responsible party	Description
1-2	Creation of the invoice made out in the buyer's name	Main contractor / Principal	The principal sends, via their approved platform, an invoice (F2) covering their own services and those of the subcontractor. The Principal's invoicing platform sends invoice data stream 1 to the PPF.
3	Receipt of the invoice	Main contractor / Contractor	The Chorus Pro platform makes the invoice (F2) available to the public purchaser for verification. The public purchaser processes the invoice and updates the statuses.
4	Transmission of the lifecycle	Approved platform	Chorus Pro provides a lifecycle feed to the supplier's/contractor's approved platform.
5	Payment of the invoice	Purchaser / Client	The public purchaser pays the invoice (F2) for the remaining amount (work carried out by the main contractor). If they wish, they can set the Chorus Pro status to 'Payment initiated' . Chorus Pro transmits a lifecycle to the supplier's/contractor's platform with the status 'Payment transmitted' , which is the equivalent in the AFNOR standard.
6	Receipt of invoice	Main company / Account holder	The main contractor / principal receives the invoice status (F2) and must record the TOTAL receipt (the amount paid to the subcontractor) using the 'received' status. The supplier's platform / Principal transmits the payment data to the PPF. It is not necessary for the platform to as Chorus Pro does not support this status.
7 and 8	Updating the 'received' status		

Table 15 – Steps in the invoice management process for a subcontracting arrangement

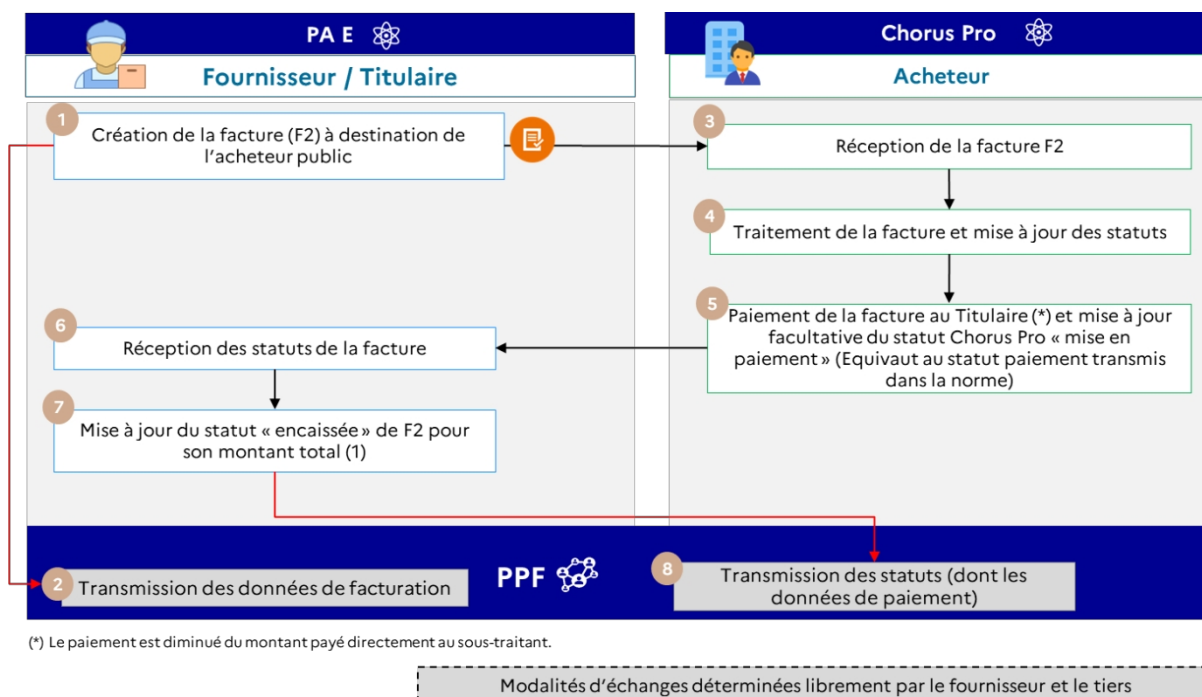


Figure 25 – Main invoice F2 from the contractor to the end purchaser (subcontracting with delegated payment)

3. A payment request from the subcontractor to the public purchaser:

- invoicing framework = S3 (Submission of a subcontract payment request with direct payment),
- no generation of the regulatory data flow (Flow 1) by Chorus Pro.

See Figure 25: Payment request with direct payment from the public purchaser to the subcontractor.

For the payment request from the subcontractor to the public purchaser in the event of direct payment to the subcontractor, a billing framework specific to public procurement is provided: framework S3 (Submission of a subcontract payment request with direct payment, see Figure 25).

The specific data requirements and management rules associated with the payment request are:

- BT-23: S3 (Submission of a subcontract payment request with direct payment),
- option to attach a direct payment certificate (BG-24),
- BG-4: subcontractor,
- BG-7: purchaser (public recipient),
- EXT-FR-FE-BG-03 (SELLER'S AGENT): main contractor/contract holder,

- total invoice amount (BT-112): amount of the payment request by the subcontractor,
- no flow 1 is generated for this document by the issuing platform,
- payment requests are not taken into account in the invoice duplication check as this document is not considered as such,
- no e-reporting of payment (VAT information will be transmitted via the invoice (F2) between the subcontractor and the main contractor/contract holder).

The steps in this business process are as follows:

Step	Step name	Responsible party	Description
1	Creation of the payment request made out to the purchaser and addressed to the payee Subcontractor	Subcontractor	<p>The subcontractor submits a payment request covering their services to the main contractor / principal.</p> <p>The subcontractor's approved platform does not generate flow 1 for payment requests (invoicing framework at S3).</p>
2-3a-3b	Receipt of the payment request	Main contractor / Contractor	<p>The payment request is made available to the main contractor / contract holder.</p> <p>Several scenarios are possible:</p> <ol style="list-style-type: none"> 1. The contract holder 'APPROVES' the payment request with a mandatory comment, which allows information to be added for the public recipient (see Article R.2193-12 of the Public Procurement Code) 2. The account holder 'REJECTS' the payment request, with a mandatory comment, which allows them to add information for the public recipient 3. The holder does not process the payment request within 15 days of it being made available. In this case, it will be tacitly validated with a generic comment to notify the public recipient of this tacit validation (see Article R.2193-13 of the Public Procurement Code). <p>In all cases, Chorus Pro forwards the payment request to the public recipient</p>

4	Receipt of the request for payment	Client / Project of works	Chorus Pro makes the payment request available to the public recipient.
5a	Rejection of the payment request	Purchaser / of works	The public recipient may also reject the payment request (with a mandatory comment). In this case, Chorus Pro sends a to the subcontractor's platform.
5b	Approval of the payment request	Purchaser / Project owner	The public recipient approves the payment request.
6	Receipt of the refusal	Subcontractor	The subcontractor's platform makes the client's rejection available, and the client can resubmit a new payment request .
7-8	Processing of payment request statuses	Purchaser / Client	The purchaser may update the status of the payment request, which will be transmitted to the subcontractor's platform. Refer to section 4.2 Management of invoice statuses
9	Payment of the payment request	Purchaser / Client	The public recipient makes the payment and, if they wish, sets the Chorus Pro status to 'Payment initiated'. Chorus Pro transmits a lifecycle to the subcontractor's platform with the status 'Payment transmitted', which is the equivalent status in the AFNOR standard. Refer to section 4.2 Management of invoice statuses
10	Receipt of the payment request	Subcontractor	The subcontractor changes the status of the payment request to 'received' if they wish. No e-reporting of the payment is sent to the tax authorities.

Table 16 - Steps in the management of a payment request in the context of subcontracting

Please note:

- The subcontractor and the account holder must have a user account in the Chorus Pro application. For further information on account/user management, refer to the Chorus Pro Core External Specifications Document –

Chapter 4.2.1 ‘General principles of organisation and user account management’ and Chapter 4.2.2 ‘Account management features’ (see Chapter [1. Applicable documents](#)).

- Furthermore, validation or rejection by the invoice holder can only take place within the Chorus Pro services portal.

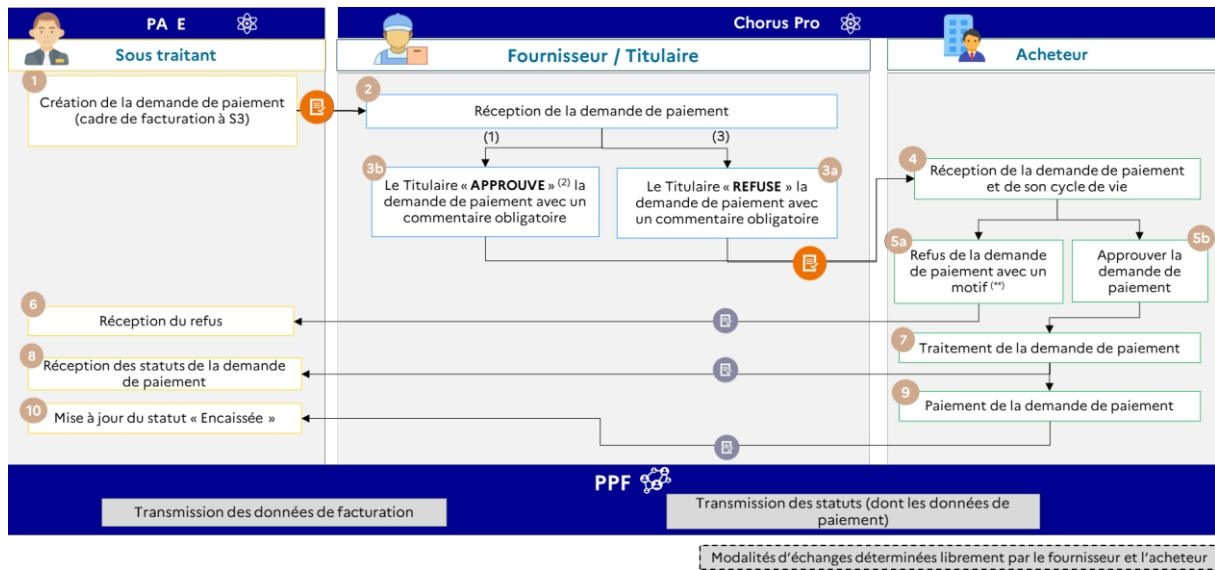


Figure 26 – Payment request process with direct payment from the public purchaser to the subcontractor

- (1) Tacit approval 15 days after the date of availability (See Article R.2193-13).
- (2) See Article R.2193-12 of the Public Procurement Code.
- (3) In the event of rejection, a notification must be sent to the subcontractor and the holder.

G2B process:

This use case is not managed by Chorus Pro.

If Chorus Pro receives subcontractor invoices, they will be rejected.

Case of co-contracting in the B2G circuit:

This scenario covers co-contracting outside of works contracts.

In B2G, a single invoice is sent by the co-contractor which, once approved by the principal, is made available to the public recipient.

In the case of the co-contractor transmitting the invoice to the principal, the data specifications and associated management rules are:

- BG-4: subcontractor (seller),
- BG-7: public recipient (buyer),

- EXT-FR-FE-BG-03: In the seller agent block, the principal is entered,
- Total invoice amount (BT-112): Amount of the co-contractor's service,
- BT-23: S6 (Submission by a co-contractor of an invoice for services rendered).

The steps for this business case in B2G are as follows:

Stage	Stage name	Responsible party	Description
1	Creation of the invoice to be sent to the agent	Co-contractor	The co-contractor sends an invoice covering their services to the principal via their platform.
2	Transmission of data from flow 1	Approved platform	A data stream containing the invoicing details is sent in parallel via the co-processor's approved platform, which receives the information.
3-4A-4B	Receipt of the invoice	Agent	The invoice is made available to the agent Several possible scenarios: 1. The agent may reject the invoice 2. The agent 'ENDORSES' the invoice with a comment that allows information to be added for the public recipient. In the event of a rejection, Chorus Pro forwards the rejection process to the approved platform of the contractor.
4D	Transmission of the rejection status	Chorus Pro	In the event of a refusal, Chorus Pro transmits the refusal lifecycle to the PPF
4C	Receipt of invoice rejection	Co-contractor	The co-contractor can view the reason for rejection and the associated comment. They may issue a credit note and a new invoice or a corrective invoice.
5	Receipt of the invoice	Purchaser	If the agent 'ENDORSES' the invoice, Chorus Pro makes the invoice.
6A	Rejection of the invoice	Purchaser	The public recipient may also reject the invoice (with a mandatory comment). In this case, Chorus Pro transmits the rejection lifecycle to the co-processor's platform.
4D	Receipt of rejection	Chorus Pro	In the event of a rejection, Chorus Pro transmits the rejection lifecycle to the PPF
6B	Invoice approval	Purchaser	The public recipient approves the invoice.
7-8	Processing of invoice statuses	Purchaser	The public purchaser can update the invoice

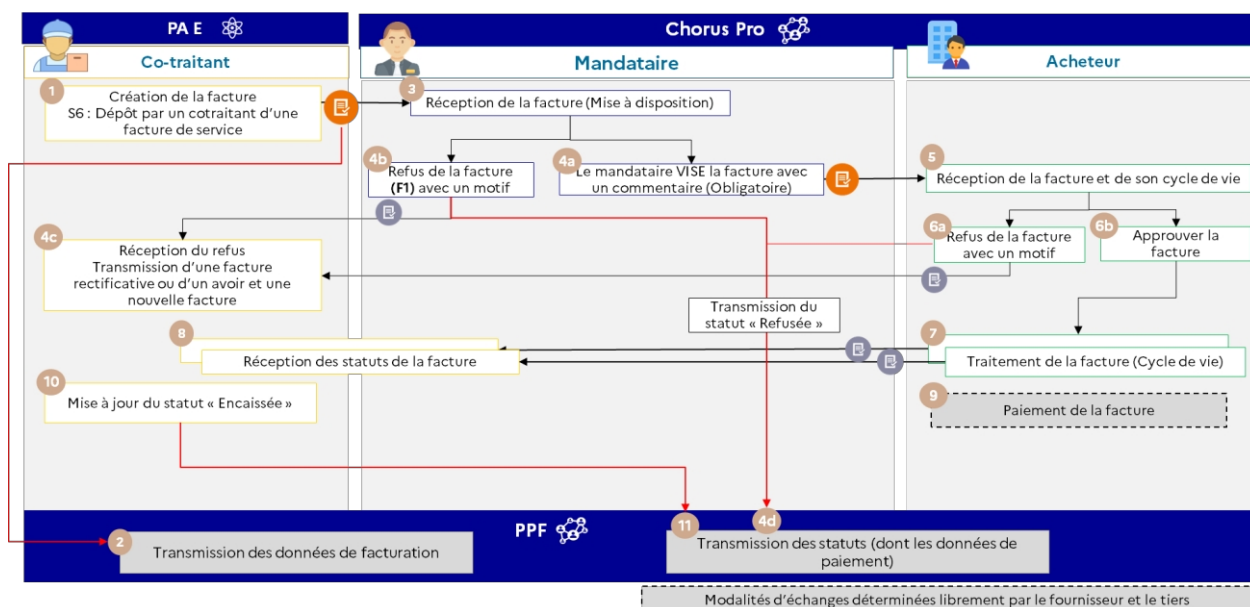
			statuses
			of the invoice, which will be transmitted to the co-contractor's platform.
9	Payment of the invoice	Purchaser	The public recipient makes the payment and, if they wish, sets the Chorus Pro status to 'Payment initiated'. Chorus Pro transmits a lifecycle to the co-contractor's platform with the status "Payment transmitted", which is the equivalent status in the AFNOR standard. Refer to section 4.2 Management of invoice statuses
10	Invoice collection	Co-processor	The co-processor changes the invoice status to: 'paid'
11	Declaration of payment data	Approved platform	The co-contractor's approved platform generates the payment data for submission to the tax authorities.

Table 17 – Steps in the invoice management process under a co-contracting arrangement

Please note:

The co-contractor and the agent must have a user account in the Chorus Pro application. For further information on account/user management, refer to the Chorus Pro Core External Specifications Document – Chapter 4.2.1 'General principles of organisation and user account management' and Chapter 4.2.2 "Account management features" (see Chapter [1. Applicable documents](#)).

- Furthermore, the authorised representative may only approve or reject the invoice via the Chorus Pro services portal using dedicated user interfaces.



Case of co-contracting in the G2B circuit:

Chorus Pro does not make the invoice available within Chorus Pro if the agent is a public body.

B2G process:

In order for the third parties 'BUYER'S AGENT' (EXT-FR-FE-BG-01) and 'PAYER' (EXT-FR-FE-BG-02) can access the invoice, they must be public sector entities and have delegated rights in Chorus Pro, granted by the "BUYER".

The data associated with the “BUYER’S AGENT” and the “PAYER” specific to this use case are not included in the pivot file provided to the public sector client.

If the public sector client wishes to utilise this data, they must do so using the original invoice (XML or PDF) attached to the pivot file.

G2B workflow:

This use case is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard, but only if the public entity acts as the “SELLER”.

6.15 Case No. 16: Disbursement invoice for reimbursement of the sales invoice paid by a third party

B2G/G2B workflow:

This use case is supported by Chorus Pro in accordance with the terms described by the AFNOR standard.

6.16 Case No. 17a: Invoice payable to a third party, payment intermediary (e.g. on a marketplace)

B2G/G2B workflow:

This case is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.17 Case No. 17b: Invoice payable to a third party, payment intermediary and third party invoicing under a billing mandate

B2G workflow:

For this use case, Chorus Pro can only be used to transmit the invoice between the transparent intermediary and the public purchaser. The SELLER named on the invoice must have an account (organisation) in Chorus Pro in order to transmit their invoice.

For further information on account/user management, please refer to the Chorus Pro Core External Specifications Document (see Chapter [1: Applicable Documents](#)).

The payment intermediary, however, is not required to have an account in Chorus Pro.

Note:

The data associated with the transparent intermediary specific to this use case is not included in the pivot file provided to the public sector client.

If the public client wishes to use this data, they must do so using the original invoice (XML or PDF) attached to the pivot file.

However, as regards the invoice between the payment intermediary and the seller, this invoice must be processed via platforms approved for B2B exchange.

G2B circuit:

This scenario is handled by Chorus Pro but with specific requirements compared to the procedures described by the AFNOR standard:

- The 'INVOICING THIRD PARTY' must be a public body and connected to Chorus Pro.
- The "SELLER" must have an account on the Chorus Pro services portal.

6.18 Case No. 18: Management of debit notes

B2G/G2B process:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.19 Case No. 19a: Invoice issued by a third party on behalf of the SELLER under a Billing Mandate

This use case covers the following situation:

- You issue an invoice in the name of and on behalf of your supplier, of whom you are the customer
- This invoice is issued on the basis of a self-invoicing mandate established in advance
- Acceptance of the invoice by the supplier is implied or contractually defined, without the implementation of a validation workflow in the system.

B2G / G2B process:

See use case no. 17b according to the invoicing process.

6.20 Case No. 19b: Self-invoicing

This use case covers the following situation:

- You issue an invoice in the name and on behalf of your supplier, of whom you are the customer
- This invoice is issued on the basis of a self-invoicing mandate drawn up in advance
- **Unlike case 19a, the invoice is subject to a validation process explicitly (via a workflow) by the supplier through the lifecycle**
- In the event of a rejection (case 19b), the invoice is rejected within the lifecycle and has no tax effect; a new invoice must be issued if necessary.

Please note that use case 19b must not be confused with case 19a.

B2G/G2B process:

This use case 19b is not managed by Chorus Pro.

If Chorus Pro receives self-billed invoices, they will be rejected.

6.21 Cases 20 and 21: Deposit invoice and final invoice (or closing invoice) following a deposit

B2G process:

This use case is supported by Chorus Pro in accordance with the procedures described by the AFNOR standard, but without distinguishing, for the public sector client, between advance payment invoices and final invoices, unless the data from the original invoice (XML or PDF) attached to the pivot file is used.

In fact, in the pivot file provided to the public sector client, there is no fine-grained distinction between invoice types; the only distinction made is between 'INVOICE' and 'CREDIT NOTE'.

G2B process:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.22 Case No. 22a: Invoice paid with a discount for services for which VAT is due upon receipt

B2G workflow:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard. However, if the public sector client wishes to utilise the data specific to this use case (invoice notes), they must do so using the original invoice (XML or PDF) attached to the pivot file.

Furthermore, Chorus Pro can only transmit the payment lifecycle to the 'SELLER' without the details of the amounts.

G2B circuit:

This scenario is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.23 Case No. 22b: Invoice paid with a discount for the supply of goods (or provision of services with VAT on debits)

B2G circuit:

See use case No. 22a for the operating procedures.

G2B workflow:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.24 Case No. 23: Self-invoicing transactions between a private individual and a business

B2G process:

If public bodies wish to carry out self-invoicing with a private individual, they must use the legacy circuit for submission only, regardless of the data flow (EDI, API, Portal).

The public body acts on behalf of the private individual to submit the invoice to Chorus Pro.

Prerequisite: the 'PARTICULIER' entity must exist in the services portal and must be specified as the seller on the invoice.

G2B process:

Not applicable to the public sector

6.25 Case No. 24: Management of deposits

B2G/G2B process:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.26 Case No. 25: Management of vouchers and gift cards

B2G/G2B process:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard, provided that the public body acts as the issuer of **the Single-Use Voucher (BUU)** and the private company acts as a third-party service provider.

G2B circuit:

Single-Use Voucher (BUU): 2 management scenarios:

- 1) The public entity acts as the issuer of the BUU: Chorus Pro can receive the e-reporting file for the sale of the single-use voucher that the public entity must produce, as well as the commission invoice
- 2) The public entity acts as a third-party service provider: Chorus Pro can receive the invoice

Multiple-Use Voucher (BUM): 2 management scenarios:

- 1) The public entity acts as the issuer of the Multi-Use Voucher (BUM): Chorus Pro can receive the commission invoice (nominal case)
- 2) The public body acts as a third-party service provider: Chorus Pro can receive the transaction and payment e-reporting files that the public body must produce.

6.27 Case No. 26: Invoices with a contractual reservation clause

B2G circuit:

This scenario is supported by Chorus Pro in accordance with the procedures set out in the AFNOR standard. However, the data specific to this use case (invoice notes) is not included in the pivot file provided to the public sector client.

If the public sector client wishes to use this information, they must do so using the original invoice (XML or PDF) attached to the pivot file.

G2B circuit:

This scenario is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

If a contractual retention is applied, it is deducted by the purchaser (private company) from the amount due. The public entity (seller) may issue:

- either a net invoice that already includes the retention,
- or a credit note to record the retention on the original invoice:
 - Subject code (BT-21): ABU
 - Text (BT-22): retention clause

6.28 Case No. 27: Management of toll tickets sold to a taxable person

B2G circuit:

This use case does not apply to the public sector.

G2B circuit:

The public entity may submit its e-reporting file

6.29 Case No. 28: Management of restaurant bills issued by a taxable SELLER established in France

B2G/G2B process:

This scenario is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.30 Case No. 29: Sole taxable person within the meaning of Article 256 C of the CGI

B2G circuit:

This case is handled by Chorus Pro but with specific features compared to the procedures described by the AFNOR standard. However, the data associated with the 'SINGLE TAXABLE PERSON' specific to this use case (SIREN number of the single taxable person and specific invoice note) are not included in the pivot file provided to the public sector client.

If the public sector client wishes to use this data, they must do so using the original invoice (XML or PDF) attached to the pivot file.

G2B circuit:

This use case does not apply to the public sector.

6.31 Case No. 30: VAT already collected – Transactions initially processed via B2C e-reporting, subject to a retrospective invoice

B2G process:

This scenario is supported by Chorus Pro but with specific features compared to the procedures described by the AFNOR standard:

- Only for the e-invoicing component.
- The supplier (the private company) must use the approved platform of their choice for the e-reporting component.

G2B process:

This scenario is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.32 Case No. 31: 'Mixed' invoices mentioning a main transaction and an ancillary transaction

B2G/G2B process:

This case is handled by Chorus Pro in accordance with the procedures set out in the AFNOR standard.

6.33 Case No. 32: Monthly payments

B2G circuit:

This case is handled by Chorus Pro but with specific features compared to the procedures described in the AFNOR standard:

- Only for the e-invoicing component.
- The supplier (the private company) must use an approved platform for the e-reporting component.

G2B process:

This scenario is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.34 Case No. 33: Transactions subject to the margin scheme

B2G/G2B process:

This case is handled by Chorus Pro in accordance with the procedures set out in the AFNOR standard.

6.35 Case No. 34: Partial collection and cancellation of collection

B2G circuit:

This use case does not apply to the public sector.

In the B2G sector within the approved platform framework, it is the supplier's platform (the private company) that is responsible for handling this use case.

G2B circuit:

This scenario is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.36 Case No. 35: Author's notes

B2G circuit:

This scenario is handled by Chorus Pro in accordance with the procedures set out in the AFNOR standard if the supplier issuing the invoice is a VAT-registered business.

However, this case is not handled by Chorus Pro in the event of the issuance of a statement of entitlement (which is not an invoice).

G2B process:

This case is handled by Chorus Pro in accordance with the procedures set out in the AFNOR standard.

6.37 Case No. 36: Transactions subject to professional secrecy and exchanges of sensitive data

B2G/G2B circuit:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.38 Case No. 37: Associated companies

B2G circuit:

This case is handled by Chorus Pro in accordance with the procedures set out in the AFNOR standard.

G2B process:

This case is handled by Chorus Pro but with specific features compared to the procedures described in the AFNOR standard:

Chorus Pro can manage this use case except for the optional component relating to approved issuing platforms (PA-E), namely: allowing shared access to the 'AGENT' on the PA-E to access invoices issued in their name on behalf of the SEP and the associated lifecycle statuses.

6.39 Case No. 38: Invoices with sub-lines and line groupings

B2G process:

This use case is not supported by Chorus Pro.

If Chorus Pro receives invoices with sub-lines and line groupings, they will be rejected with an associated message.

G2B circuit:

This scenario is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.40 Case No. 39: Transparent intermediary consolidating sales from several Sellers for the same buyer – Multi-Seller Invoice

6.40.1 Individual unit invoices and a 'summary' invoice from the transparent third party to the BUYER

B2G circuit:

This scenario is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard.

G2B circuit:

This use case is not supported by Chorus Pro.

6.40.2 Multi-vendor invoices

B2G circuit:

This use case is not supported by Chorus Pro.

If Chorus Pro receives multi-vendor invoices, they will be rejected.

In the B2G workflow, it will be possible to use the legacy workflow to process these multi-vendor invoices.

G2B workflow:

This scenario is supported by Chorus Pro but with specific differences from the procedures described in the AFNOR standard: it is not possible for the main SUPPLIER to transmit the 'Paid' status corresponding to each individual invoice on behalf of secondary SUPPLIERS.

6.41 Case No. 40: Grouped payments, 'Netting' or Offsetting in the event of cross-purchases/sales

B2G/G2B circuit:

This case is handled by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.42 Case No. 41: Barter companies

B2G/G2B circuit:

This use case does not apply to the public sector.

6.43 Case No. 42: VAT exemption management

B2G/G2B workflow:

This use case does not apply to the public sector.

6.44 Case No. 43a: e-Reporting for international B2B – Triangular transactions

B2G/G2B workflow:

This scenario is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard.

6.45 Case No. 43b: e-Reporting for international B2B – Stock transfers treated as intra-Community supplies

B2G/G2B process:

This use case does not apply to the public sector.

6.46 Case No. 44: Transactions with entities established in the DROM / COM / TAAF

B2G/G2B circuit:

This case is supported by Chorus Pro in accordance with the procedures described in the AFNOR standard.

7. Cross-functional features

7.1 Prerequisites for public entities

A public entity must be registered on the Chorus Pro services portal in order to issue or receive invoices, or to submit aggregated e-reporting data.

The structure of public bodies and user management is described in the Chorus Pro Core External Specifications Document (see Chapter [1. Applicable documents](#)).

7.2 Prerequisites for private companies

A private company must be registered on the Chorus Pro services portal to issue invoices to public bodies, including for the B2G circuit via an approved platform.

The structure and user management is described in the Chorus Pro socle External Specifications Document (see Chapter [1. Applicable Documents](#)).

7.3 Authorisations

Chorus Pro offers several user profiles; depending on these, certain applications and features may or may not be accessible.

A detailed description of the profiles linked to authorised functionalities is provided in the Chorus Pro Core External Specifications Document (see Chapter [1. Applicable Documents](#)).

8. Appendices

8.1 Supplementary diagrams for the G2B process

Below is a diagram illustrating the submission of a lifecycle by a private purchaser in the platform format compliant with the AFNOR standard within the G2B workflow:

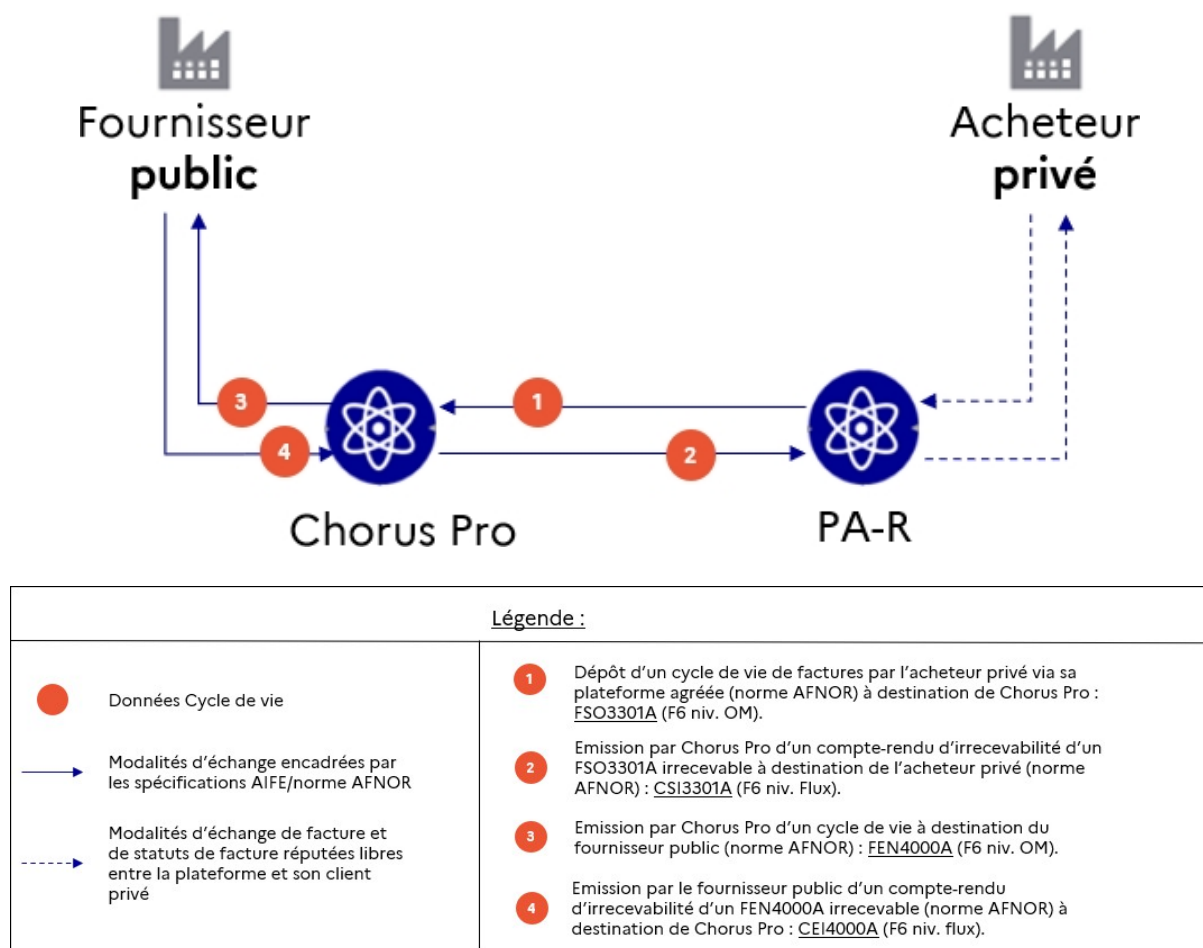


Figure 28 - G2B workflow: submission of a life cycle by a private purchaser in the AFNOR standard format

Below is a diagram illustrating the submission of a life cycle by a public supplier in a format compliant with the AFNOR standard:

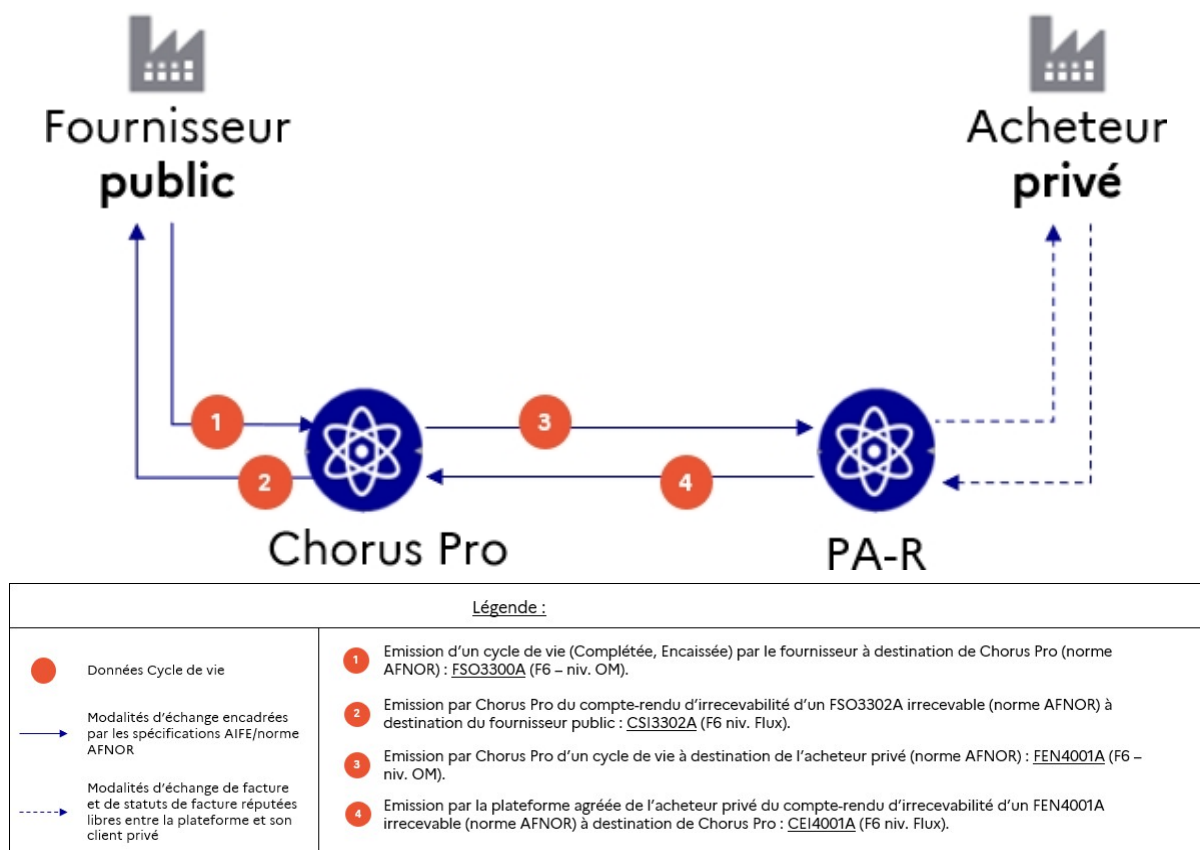


Figure 29 - G2B workflow: submission of a life cycle by a public supplier in the AFNOR standard format

8.2 Correspondence between flow statuses and business object statuses and the corresponding interface codes

This correspondence table is available in the document entitled EDI Annex to the Chorus Pro external specifications (see Chapter [1. Applicable documents](#)).

9. Glossary

Abbreviation	Meaning	Details
AFNOR	French Standardisation Association	Standardises the structural elements of electronic invoicing and its uses. Sectors of application: all sectors providing or using digitalised commercial processes and/or private.
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 set of rules and functionalities that enables software to provide services to other software. An IT solution enabling applications to be linked and to communicate via a common language.
FE Directory	-	Directory of electronic invoicing for taxable persons and public bodies subject to the Electronic Invoicing Reform and recipients of electronic invoices within this framework. The directory of recipients is implemented by the administration for the purposes of the reform.
B2G	Business to Government	Refers to the process of issuing electronic invoices by private entities to public entities.
CII	Cross Industry Invoice	Standard for structuring invoice data.
DGFIP	Directorate-General for Public Finances	A government department whose remit is to contribute to the financial soundness of public institutions and to foster an environment of trust in society, the economy and

		regions.
EDI	Electronic Data Interchange	Electronic exchange using a standardised format (data is structured in accordance with international technical standards), capable of replacing the physical exchange
e-invoicing	-	An obligation for private and public entities to issue invoices in electronic format. A feature enabling, in particular, the submission, transmission and tracking of B2G/G2G/G2B invoices.
e-reporting	-	Requirement for private and public entities to submit transaction and payroll data in electronic format.
EN16931	-	European semantic standard for the essential data of an electronic invoice.
Flow 1	-	Data flow required by the tax authorities for invoices falling within the scope of 'e-invoicing' (electronic invoices between VAT-registered parties).
Flow 2	-	Message contained in the invoice exchanged between the entities subject to the reform, to be transmitted by Chorus Pro and/or via , a platform approved for the relevant channel.
Flow 6	-	Life cycle message relating to the exchange of electronic invoices, e-reporting, or data flows.
Flow 10	-	An 'e-reporting' message that entities subject to the electronic invoicing reform must transmit to the data hub via Chorus Pro or their approved platform, depending on the relevant process.
G2B	Government to Business	Refers to the process of issuing electronic invoices by

		to private entities.
SC	Compatible Compatible	Service providers offering digitisation and invoice management solutions (formerly known as digitisation operators) or the entity's IT system software. These operators or software solutions are linked to at least one platform and cannot directly transmit electronic invoices 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)
Approved platform	-	Service providers offering services for the verification, management, transmission and receipt of invoices. Only approved platforms, registered with the authorities, may transmit electronic invoices directly to their recipients and transmit data to the public invoicing portal
PPF	Public invoicing portal	Public portal operated by the AIFE, providing a minimum set of services for the directory and the consolidation of invoicing and e-reporting for the government.
GDPR	General Data Protection Regulation	European regulatory text that came into force on 25 May 2018, aimed at regulating and harmonising the processing of data on the territory of the European Union.
SIREN	Business Register Identification System	A 9-digit registration number used to identify a business.
		14-digit registration number (the first 9 of which are those of the SIREN number) identifying

SIRET	Establishment Register Identification System	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 allows the validity of the entire SIRET number.
VAT	-	Value Added Tax
UN/CEFACT	United Nations Centre for Trade Facilitation s and Electronic Business	Invoice data structuring standard.
UBL Invoice	Universal Business Language Invoice	Invoice data structuring standard.
XP Z12-012		Formats and profiles for invoice messages and lifecycle statuses (AFNOR standard), constituting the minimum framework applicable to the Electronic Invoicing Reform in France
XP Z12-014		List of use cases applicable within the framework of the electronic invoicing reform in France (AFNOR Standard)