

France proposes new e-invoicing and e-reporting obligations from 2023

EY Tax News Update: Global Edition

EY's Tax News Update: Global Edition is a free, personalized email subscription service that allows you to receive EY Global Tax Alerts, newsletters, events, and thought leadership published across all areas of tax. Access more information about the tool and registration [here](#).

Also available is our [EY Global Tax Alert Library](#) on ey.com.

On 6 November 2020, as part of the review of the Finance Bill for 2021, the French Government presented an amendment that would allow it to take the necessary measures to introduce:

- ▶ Mandatory electronic invoicing for domestic transactions between companies (e-invoicing)
- ▶ An obligation to transmit invoicing and payment data for transactions carried out with individuals or foreign operators (e-reporting)

Under the proposals, the obligation to receive electronic invoices would come into effect for all companies from 1 January 2023. The obligations related to e-invoicing and e-reporting for outgoing invoices would apply from 1 January 2023 for large companies, from 1 January 2024 for medium-sized companies and from 1 January 2025 for very small, small and medium-sized companies.

For additional information with respect to this Alert, please contact the following:

Ernst & Young, Société d'Avocats, Paris

- | | |
|----------------------|-----------------------------------|
| ▶ Gwenaelle Bernier | gwenaelle.bernier@ey-avocats.com |
| ▶ Jean-David Vasseur | jean-david.vasseur@ey-avocats.com |
| ▶ Kamila Ferhat | kamila.ferhat@ey-avocats.com |

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit ey.com.

Indirect Tax

© 2020 EYGM Limited.

All Rights Reserved.

EYG no. 007711-20Gbl

1508-1600216 NY

ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

ey.com