

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

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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

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