Official timetable and new mandatory mentions

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Sources: impots.gouv.fr and service-public.gouv.fr · consulted on 07/09/2026

Fictional document — demonstration example

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This attachment is not fictional, and it is the only one in the file that is not. The dates and mentions below are those published by the French administration. They were recorded on **7 September 2026** on **impots.gouv.fr**, page "From when does the e-invoicing reform concern me?" (page updated on 16/01/2026), and on **service-public.gouv.fr**, sheet F31808 "Mandatory mentions on an invoice" (verified on 11/08/2026). **These are French obligations**; no equivalent duty is implied for companies established elsewhere. The rest of the file — the company, its clients, its invoices — is invented for the demonstration.

Date	What becomes mandatory	For whom
1 September 2026	**Receiving** electronic invoices, **as soon as the supplier is required to issue them that way**	**Every company**, whatever its size

Date	What becomes mandatory	For whom
1 September 2026	**Issuing** invoices electronically and **transmitting transaction and payment data**	**Large companies** and **mid-sized companies**
1 September 2027	**Issuing** and **transmitting data**	**Small and medium-sized companies** and **micro-enterprises**

How the company's category is read

Size is assessed within the meaning of **article 51 of the French law of 4 August 2008 on modernising the economy**. The entry-into-force dates are set by **article 91 of French law no. 2023-1322 of 29 December 2023 (finance act for 2024)**. **Qualifying your category is not the agent's job**: it displays it, it shows the consequences, and the qualification remains the one your chartered accountant holds to.

The four new mandatory mentions

Mention	Scope	Effect at Kerloas Systèmes
Customer's SIREN registration number, where the customer is a business	All invoices	**5 invoices at fault** — groups with several establishments
Delivery address for the goods, if it differs from the customer's address	Supplies of goods	Almost never applicable: the activity is a supply of services
Nature of the operations invoiced — supplies of goods, supplies of services, or a combination of the two	All invoices	**19 invoices at fault** — subscriptions mixing licence and maintenance
The mention "Option for paying the tax on invoicing", where the provider has exercised that option	Providers having opted	**Missing from all 140 invoices** although the option was exercised

What this attachment does not do: it qualifies no operation, sets no rate and asserts no compliance. **An approved platform is an operator registered by the French tax administration**; Blue Lemon Agent is not one, and nothing here amounts to tax advice.

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