E-reporting — scope, checks and dry transmissions

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Kerloas Systèmes · August 2026 · fictional document

> **Fictional document — demonstration example**
> This document is produced by the Blue Lemon Agent website to illustrate what an AI agent hands to its users. The companies, matters, amounts and people in it are invented. It has no legal, accounting or commercial value.

> **Fictional document**, produced for the demonstration: the company, its clients and its invoices are invented. **Two distinct flows, and one scope question left open**: the transaction data is established line by line below; the payment data depends on when VAT becomes due, and is not settled here.

The scope, line by line

Population	Lines	Flow that applies	Why
Sales to companies established in France	**134**	**E-invoicing**	Operations between taxable persons established in France

Population	Lines	Flow that applies	Why
Clients established in the European Union	**4**	**Transaction e-reporting**	Outside the scope of e-invoicing between French companies
Clients established outside the Union	**2**	**Transaction e-reporting**	Likewise
Payment data for supplies of services	**to be qualified**	**Payment e-reporting**	**Article 290 A of the French general tax code: supplies of services under articles 289 bis and 290, excluding operations where the tax is due by the recipient. The option to pay the tax on invoicing touches that scope — QUESTION PUT TO THE CHARTERED ACCOUNTANT, not settled here**

They are not two competing formats, they are two complementary flows. The 6 lines outside France are exactly the ones the directory did not resolve without that being a gap: a client established outside France does not fall under e-invoicing between French companies.

The four checks run before any transmission

Check	What it compares	Result for August
Reconciliation with the sales journal	Total transmitted against total posted	**zero difference**
Uniqueness of references	No transaction transmitted twice	**0 duplicates**
Currency consistency	Amount in currency against the rate applied	**2 lines in dollars, rate present**

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Check	What it compares	Result for August
Uncertain qualification	Operations whose regime is not established by a dated rule	**1 line flagged, not settled**

The flagged line is not an error, it is an exception. An operation whose qualification is uncertain is **never settled by the agent**: it leaves the batch, with what is known and what is missing, and waits for the chartered accountant. **The deadline for this flow is the one for issuing: 1 September 2027.**

Date of the first dry transmission: _____

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https://bluelemonagent.ai/en/entreprises/cas-usage/agent-ia-facturation-electronique

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