State of play — first week under the new regime

LINDBERGH FORMATION — 16 rue de Maillé, 91310 Montlhéry, France · Companies register (RCS) Evry 817 946 114

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Kerloas Systèmes · 07/09/2026 · 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. **The receiving work is closed; the issuing work is not, and does not have to be before 2027.** The two deadlines are distinct, and confusing them spends in September an effort that has twelve months ahead of it.

The three flows, kept apart

Flow	Deadline that applies to Kerloas Systèmes	State at 07/09/2026	What is left
Receiving electronic invoices	**1 September 2026**, as soon as the supplier must issue	**Live**	9 invoices received and integrated, no re-keying

Flow	Deadline that applies to Kerloas Systèmes	State at 07/09/2026	What is left
Issuing electronic invoices	**1 September 2027**	Directory at 88%, mentions incomplete	14 recipients to settle, 2 mandatory mentions to produce
E-reporting (transactions and payments)	**1 September 2027**	Scope identified	Dry transmissions to start in October

The month's 140 invoices, put through the platform's check

Population	Invoices	Share	Treatment
Accepted as they are	**113**	81%	No action
Rejected — nature of operations cannot be determined	**19**	**14%**	**Subscription-line splitting rule, to be approved**
Rejected — customer registration number missing	5	3.5%	5 groups with several establishments, one question each
Rejected — total does not add up	3	1.5%	Year-end rebate keyed at the foot, tax not recomputed
Total issued in the month	140	100%	—

The two mentions that are missing, and why they are missing here

A software services company is not hit where a manufacturer is. The delivery address for goods almost never concerns it. On the other hand, **96 of its 140 monthly invoices are subscriptions that invoice a licence and a maintenance service together**: the "nature of operations" mention requires saying whether this is a supply of goods, a supply of services, or both — and on a single line, "both" is not usable. **Second missing mention: the option to pay the tax on invoicing rather than on collection**, exercised in 2019 and appearing on no invoice.

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The priority is not read in the number of rejections, it is read in their cause. Nineteen of the twenty-seven rejections come down to a single badly split contract line. **One splitting rule, approved once, settles them all** — and it requires no change to the timesheet tool.

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This document is a fictitious example. To see the agent work on your own documents, request a demo from its page.

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

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