



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

Document issued on 24/09/2026

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.

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.

Scope of this document: the service operated by Blue Lemon Agent. For an agent deployed at your premises, the applicable location is that of the architecture set out in the quotation and verified before commissioning; local execution is announced only for the configuration explicitly described and accepted in the quotation; the applicable isolation depends on the deployment mode set out in the quotation, no dedicated isolation being presumed; the encryption mechanisms in transit and at rest, their components and key management are those documented for the architecture chosen; roles and permissions are configured and accepted for the identities and systems actually connected; the events logged, their content, their retention period and who may access them are defined for the deployment chosen.