E-Invoicing and E-Reporting for France in Oracle Fusion Cloud Financials

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Safe harbor statement

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Agenda

1. **Regulatory Landscape in France**

2. **Oracle B2B E-Invoicing Strategy**

3. **E-Invoicing and E-Reporting Enablement for France**

4. **Getting Ready for the French Mandate**

Part 1

Regulatory Landscape in France

France B2B E-Invoicing & E-Reporting mandate

The obligation to **issue electronic invoices** and submit **electronic reporting data** will take effect from:

- **1-Sep-2026**, for large enterprises and intermediate-sized companies.
- **1-Sep-2027**, for small and medium-sized enterprises (SMEs) and micro-enterprises

The obligation to **receive electronic invoices** will apply to **all businesses** starting from: **1-Sep-2026.**

France B2B E-Invoicing & E-Reporting mandate

Electronic invoicing (E-Invoicing) applies to all **domestic operations:** sale and purchase transactions (including self-billing) of goods and/or services conducted between businesses established in France that are subject to VAT.

In addition, businesses are required to transmit specific information to the tax authorities through a process known as **E-Reporting** for commercial transactions that are not subject to electronic invoicing. This requirement primarily applies to:

- Businesses conducting trade with **companies not established within the national territory** (B2B international)

- Businesses subject to VAT in France that engage in transactions with **individual consumers** and, more broadly, with entities not subject to VAT (B2C)

The "**cycle de vie**" refers to the tracking and updating of invoice statuses throughout their lifecycle, including creation, transmission, validation, payment, and resolution of disputes, with real-time data reporting to tax authorities for compliance purposes.

France B2B E-Invoicing mandate – December 2024 Update

1. France transitioning to a PEPPOL-based Continuous Transaction Control (CTC) model

- The Ministry of Finance (DGFiP) applied to become the official French PEPPOL Authority

2. Redefinition of the Public Invoicing Platform (Portail public de facturation - PPF):

- The PPF will no longer function as a free platform for issuing and receiving invoices
- It will focus on managing the recipient directory and acting as a data hub for tax reporting

3. Mandatory Use of Certified Platforms (Plateforme de Dématérialisation Partenaire - PDP):

- Businesses must use Certified Platforms (PDPs) for e-invoice transmission and e-reporting
- Direct connections to the PPF for invoice exchanges are no longer allowed

4. Updated Technical Specifications:

- A new version of external specifications was released focusing on the PPF's limited role in directory management and E-Reporting

Part 2

Oracle B2B
E-Invoicing Strategy

Oracle Global Strategy: E-Invoicing Enablement
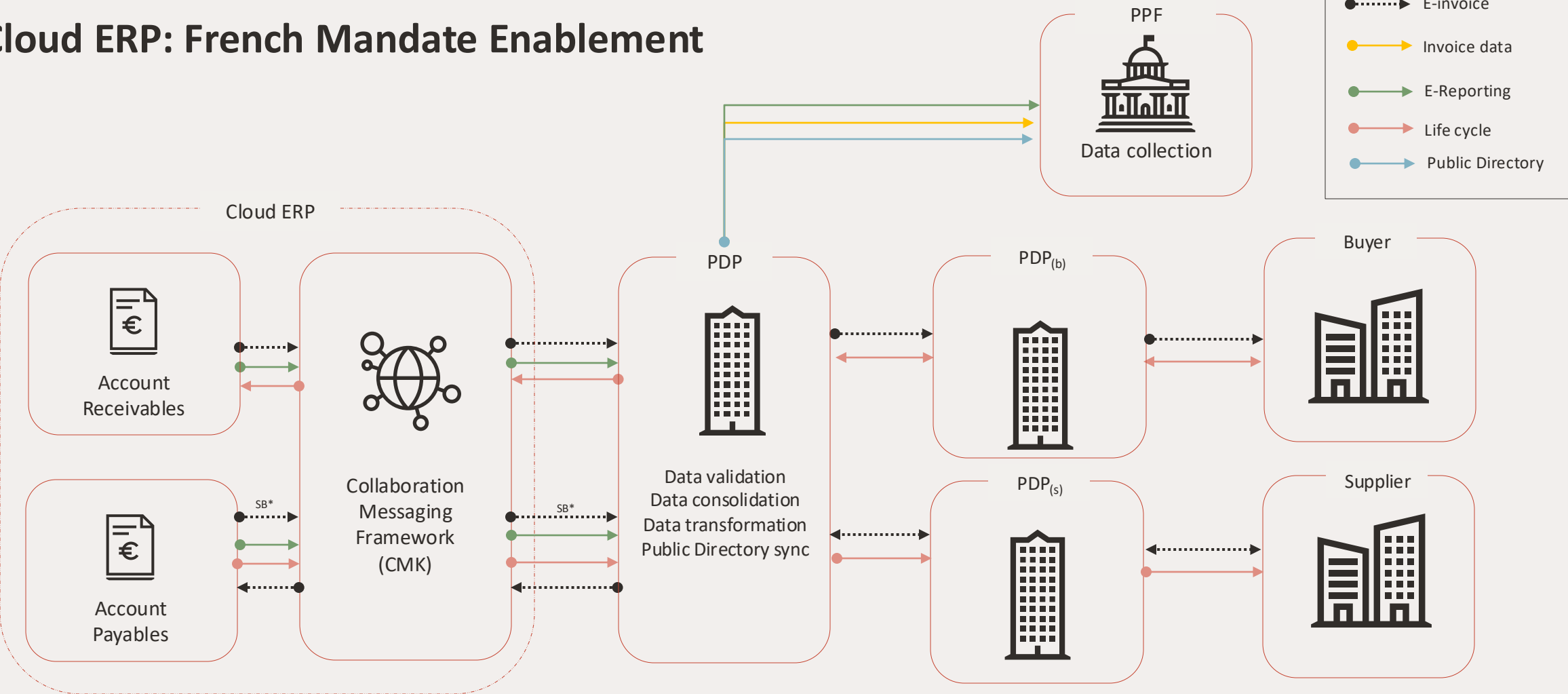
Product capabilities:

- Support for international data standards (UBL, PEPPOL BIS, PINT etc.)
- Comprehensive support for complex financial and fiscal scenarios across both domestic and international transactions
- Automated data validation and auditing
- Scalability and customization
- Secured and easy integration with PDPs

Integration with external 3rd parties (PDPs in France) to:

- Manage bi-directional communication with tax authorities and/or trading partners (securely)
- Perform data validation and cross checks with the public directory
- Allow E-Invoicing interoperability with other countries

Cloud ERP: French Mandate Enablement

Legend
- E-invoice
- Invoice data
- E-Reporting
- Life cycle
- Public Directory

PPF — Data collection

Cloud ERP

Account Receivables

Collaboration Messaging Framework (CMK)

Account Payables

SB*

PDP
Data validation
Data consolidation
Data transformation
Public Directory sync
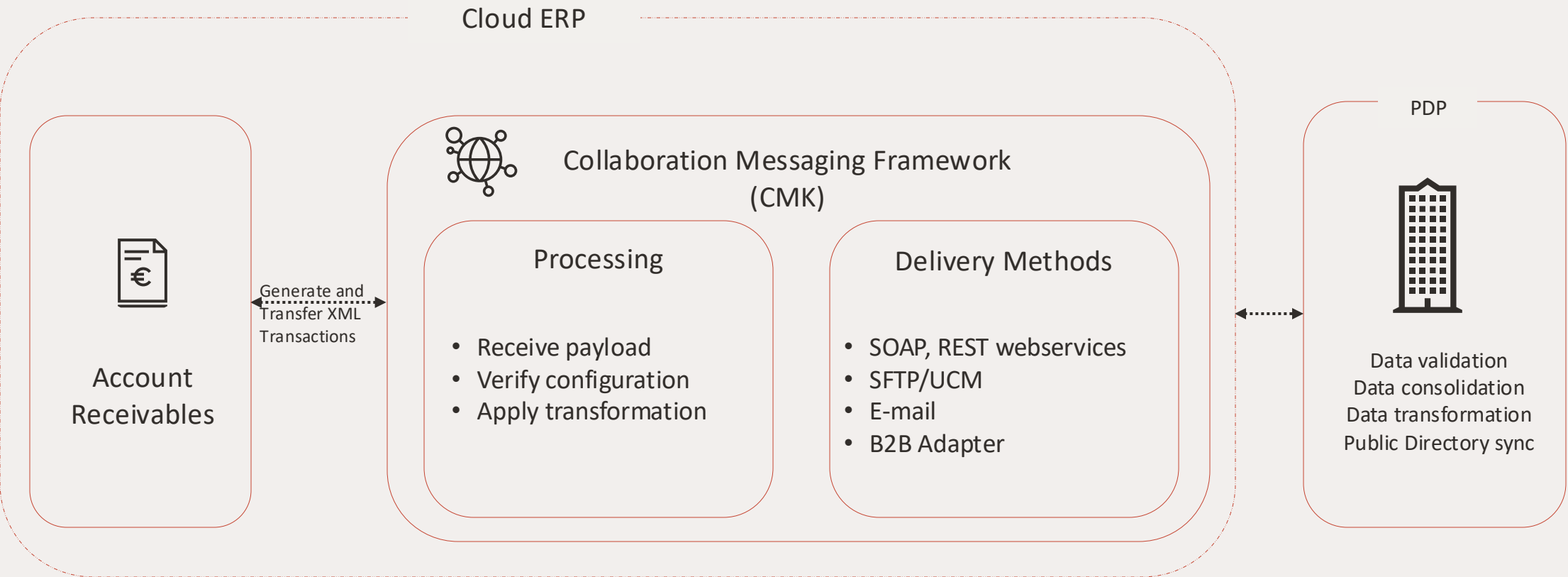
PDP(b)

PDP(s)

Buyer

Supplier

*SB — Self-billing

Part 3
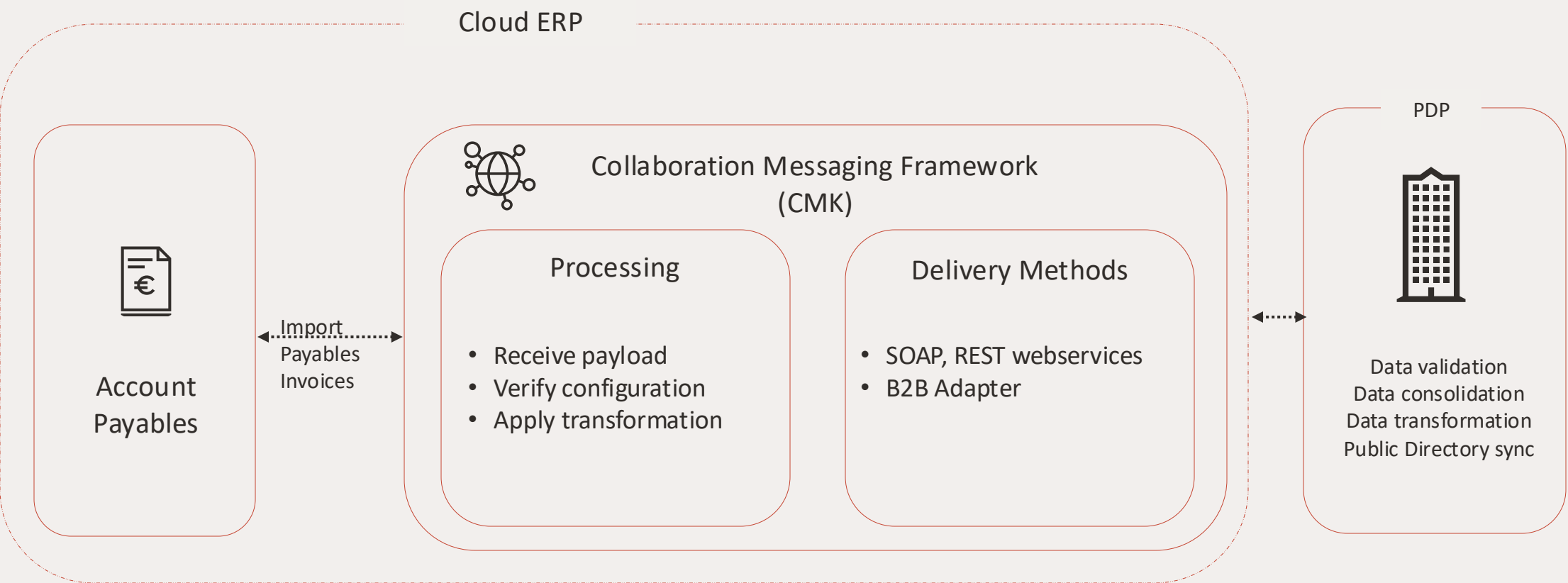
E-Invoicing and E-Reporting Enablement for France

Cloud ERP: E-Invoicing features

1. Out of the box support for UBL 2.1 E-Invoicing standard (mandated in France)
    - In release 24A the E-Invoicing dataset and template were enhanced to improve coverage of the French mandate requirements on top of EN 16931
    - In release 24C new GDFs were enabled to store fiscal identification numbers (SIREN, SIRET, routing code)
    - In release 25B: Improved support for advanced payments in AR
2. Configuration flexibility
    - The XML stylesheet is fully configurable
    - Additional data elements can be exposed through the AR extensibility feature
    - Standard codes and values can be mapped through Domain Value Maps (DVM)
3. Seamless integrations with PDPs
    - Oracle enables seamless PDP integration ("PDP agnostic") via standardized and extensible APIs
    - In release 25A REST webservices were added as a supported delivery method
4. Planned enhancements
    - CMK: Simplified customer and supplier setup/onboarding

Cloud ERP: E-Invoicing outbound flow

Cloud ERP

Account Receivables

Generate and Transfer XML Transactions

Collaboration Messaging Framework (CMK)

Processing

- Receive payload
- Verify configuration
- Apply transformation

Delivery Methods

- SOAP, REST webservices
- SFTP/UCM
- E-mail
- B2B Adapter

PDP

Data validation
Data consolidation
Data transformation
Public Directory sync

Cloud ERP: E-Invoicing inbound flow

Cloud ERP

PDP

Account Payables

Import Payables Invoices

Collaboration Messaging Framework (CMK)

Processing

- Receive payload
- Verify configuration
- Apply transformation

Delivery Methods

- SOAP, REST webservices
- B2B Adapter

Data validation
Data consolidation
Data transformation
Public Directory sync

Cloud ERP: E-Reporting features

1. Oracle Receivables
   - Outbound transactions eligible for e-reporting are issued using the same streamlined process as domestic E-Invoicing
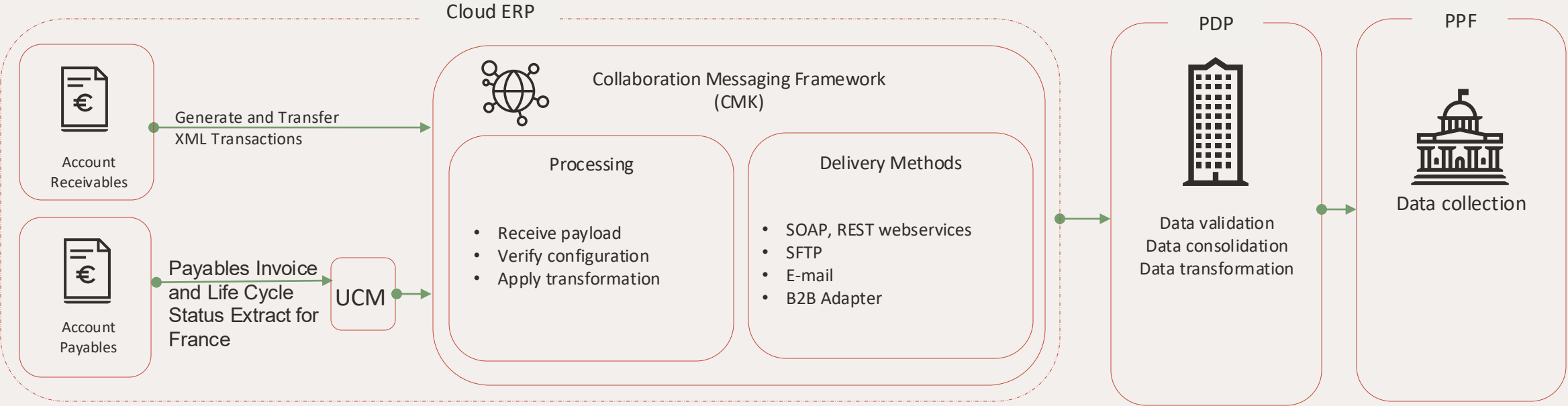2. Oracle Payables:
   - A new feature ("Payables Invoice and Life Cycle Status Extract for France") enables the automated extraction and generation of individual XML files for each import invoice
   - The feature also supports the generation of self-billing XML files, which are classified and processed as e-invoices
   - Seamless integration with CMK, allowing for submission status update processing
3. Out of the box support for UBL 2.1 E-Invoicing standard

Cloud ERP: E-Reporting flow

Cloud ERP

Account Receivables

Generate and Transfer XML Transactions

Account Payables

Payables Invoice and Life Cycle Status Extract for France

UCM

Collaboration Messaging Framework (CMK)

Processing

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Data validation
Data consolidation
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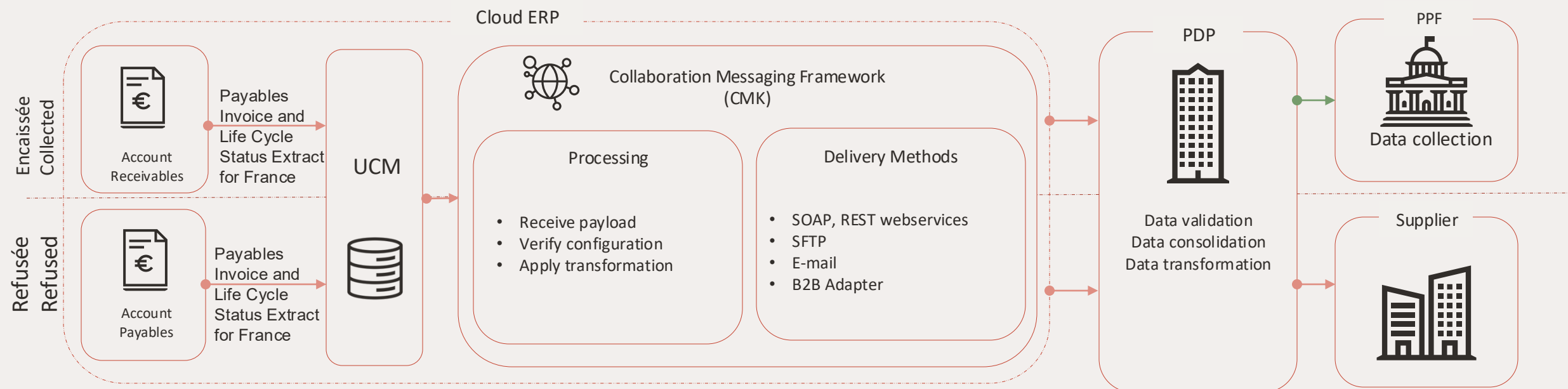**PPF**

Data collection

Cloud ERP: Life cycle features

1. Oracle Receivables
   - The program extracts all receipt applications (and un-applications) associated with receivables invoices with lines that have tax point date set to "Payment"
   - The output file generated by the program is in the CDAR format
2. Oracle Payables:
   - The program will extract all invoices that have assigned a "refused" type hold
   - The output file is generated in the UBL Application Response format (planned for future release)
   - Seamless integration with CMK, allowing for submission status update processing
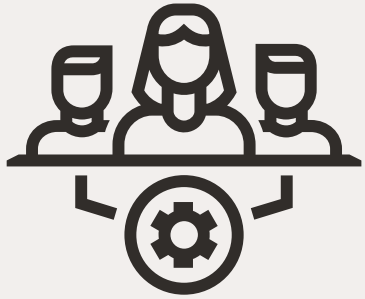
Cloud ERP: Life cycle flow

Encaissée / Collected

Account Receivables

Payables Invoice and Life Cycle Status Extract for France

Refusée / Refused

Account Payables

Payables Invoice and Life Cycle Status Extract for France

UCM

Cloud ERP

Collaboration Messaging Framework (CMK)

Processing

- Receive payload
- Verify configuration
- Apply transformation

Delivery Methods

- SOAP, REST webservices
- SFTP
- E-mail
- B2B Adapter

PDP

Data validation
Data consolidation
Data transformation

PPF

Data collection

Supplier

Part 4

Getting Ready for the French Mandate

Get Ready!

Understand mandate **regulations**

Assess current **invoicing processes**

Select a **PDP**

Prepare your **team** and **internal systems**

Resources

Title	Description
Oracle Fusion Cloud ERP: France B2B Electronic Invoicing, September 2026 (Doc ID 2928701.1)	The latest Cloud ERP updates and guidelines for the French E-Invoicing and E-Reporting mandate
Oracle Cloud ERP: Global Electronic Invoicing (Doc ID 2880020.1)	Overview of Oracle's strategy for E-Invoicing
UBL 2.1 Electronic Invoicing in Oracle Receivables Cloud-Overview, Configurations and Frequently Asked Questions (Doc ID 2808583.1)	E-Invoicing of Oracle Receivables including the data mapping for the seeded outbound UBL file
UBL 2.1 Electronic Invoicing in Oracle Payables Cloud-Overview, Configurations and Frequently Asked Questions (Doc ID 2691562.1)	E-Invoicing of Oracle Payables including the data mapping for the seeded inbound UBL file
Oracle Fusion Cloud Financials 25B What's New	Cloud Applications Readiness documentation containing the latest updates on enablement features for the France mandate

Dive into release details

Oracle Help Center > Cloud Readiness > Enterprise Resource Planning

View the Roadmap

https://community.oracle.com/customerconnect/categories/planning

Participate in Idea Labs and Discussions

- *Ideas*: https://community.oracle.com/customerconnect/categories/idealab-erp-tax-global

- *Discussions*: https://community.oracle.com/customerconnect/categories/erp-tax-global

Q&A

ORACLE
ERP

Thank you

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