

Widespread adoption of electronic invoicing in France : How the switch to electronic invoicing affects our suppliers

This communication aims to provide our Airbus suppliers with information regarding the mandatory roll-out of electronic invoicing in France and the subsequent impact of these compliance requirements on our collaborative operations.

1- The reform in a nutshell

Pursuant to Article 26 of the amended Finance Law n° 2022-1157 of August 16, 2022, the French e-invoicing reform aims to simplify VAT declaration in France, combat VAT fraud, and improve insight into business operations.

It introduces two main obligations:

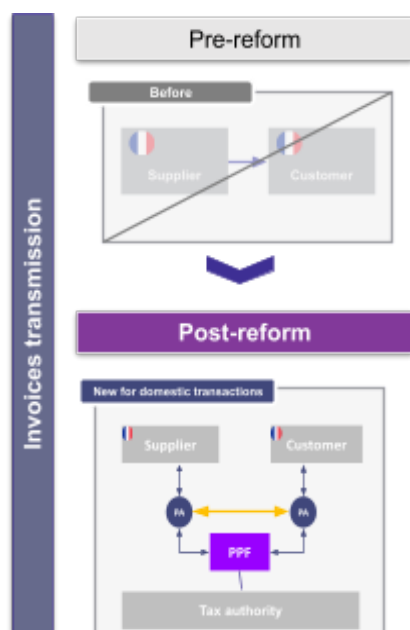


E-invoicing: The obligation to issue and receive invoices for domestic transactions between companies established in France and subject to French VAT in a structured electronic format, via an authorized platform (PA).



E-reporting: The obligation to share specific data on transactions not covered by e-invoicing (mainly international operations) to the tax authorities. This transmission must also be done via an authorized platform (PA).

The invoice exchange process will therefore follow the model below, involving two new types of entities:



➤ **Authorized Platforms** (Plateformes agréées : PAs): Private service providers, certified by the French authorities, that manage the transmission of electronic invoices between companies. They also extract invoicing and transaction data to forward to the public portal.

➤ **Public Invoicing Portal** (PPF): (Portail Public de Facturation, or PPF): This is the public operator that centralizes invoicing, transaction, and payment data. It also manages the central directory used to route invoices to the correct destination platform and transmits the collected data to the tax authority.

The e-invoicing reform mandates a phased implementation schedule:

- **Starting September 2026**, all companies must be able to receive e-invoices. Additionally, large and mid-sized companies (ETIs) are required to issue e-invoices and submit e-reports.
- **Starting September 2027**, all companies must issue e-invoices and submit e-reports.

For more information on the regulatory framework of this reform, please consult the link below:

<https://www.economie.gouv.fr/cedef/fiches-pratiques/la-facturation-electronique-entre-entreprises>

2- Impact on our exchanges

The direct transmission of invoices between a supplier established in France and a French entity **will no longer be permitted**.

Both parties—customers and suppliers—must use their **respective PAs** to exchange invoices in the required electronic format.

For transactions covered by the reform, you will no longer be able to send your invoices directly to Airbus via traditional channels (Taulia, AirSupply, email, paper, etc.). You must select **your own Authorized Platform (PA)** to transmit these invoices to us.

Airbus has chosen Generix as its Authorized Platform (PA) for the e-invoicing scope of this reform.

Consequently, you may need to use multiple distinct channels to send us your invoices:

- Via your Authorized Platform (PA) for all documents subject to the electronic invoicing reform.
- Via other Airbus solutions (Taulia, AirSupply, etc.) for all other cases that are not within the scope of
- the reform. This includes:
 - ➔ International transactions.
 - ➔ Invoices from French suppliers to non-French Airbus entities.
 - ➔ Invoices from foreign suppliers to French Airbus entities.

3- L'application des Golden Rules pour la facturation électronique

Beyond the mandatory fields required by the reform, our **Golden Rules governing our exchanges remain fully applicable**. We are taking the opportunity of this electronic invoicing update to re-emphasize some of these key rules.

1. Additional fields to the reform's mandatory requirements

1.1. Submission of invoices and credit notes related to a purchase order

Required fields to ensure correct invoice processing by Airbus	Preferred reform tags to be used	Description	Additional information								
Unique Airbus Purchase Order number	BT-13	The PO number must be stated on the invoice. Only one single Purchase Order number is allowed per individual invoice.									
Purchase Order (PO) line item number	BT-132	Where Purchase Orders contain multiple lines, the PO line item number must be referenced on the invoice against the relevant charges or lines, using the exact same format as it appears on the Purchase Order	<table><tr><th>Invoice Line</th><th>PO line item</th></tr><tr><td>1</td><td>10</td></tr><tr><td>2</td><td>20</td></tr><tr><td>3</td><td>30</td></tr></table>	Invoice Line	PO line item	1	10	2	20	3	30
Invoice Line	PO line item										
1	10										
2	20										
3	30										
Bank account details	BG-16	IBAN; Bank account number; Bank name									
Tax exemption reason	BT-120 and BT-121 (code)	Mandatory for 0% exemptions and reverse charge VAT mechanisms	Example: Reverse charge for the supply of specific goods – Article 199a of the EC								

			Directive"
Original invoice number	BT-25	Mandatory for credit note submission	
Reason for credit note	BT-22	Mandatory for credit note submission	

1.2. Submission of invoices and credit notes without a purchase order (NPO)

Required fields to ensure correct invoice processing by Airbus	Preferred reform tags to be used	Description	Additional information
Include the 'NPO' indicator	BT-22	To ensure correct identification of non-PO invoices, please enter 'NPO' indicator	Please use the invoice note field
Coordonnées bancaires	BG-16	(IBAN ; numéro de compte bancaire ; nom de la banque)	
Currency	BT-5	Invoice currency	The currency of the invoice must be consistent with the Purchase Order currency
Tax rate	BT-119	Mandatory where applicable	
Tax exemption reason	BT-120 and BT-121 (code)	Mandatory for 0% exemptions and reverse charge VAT mechanisms	Example: Reverse charge for the supply of specific goods – Article 199a of the EC Directive"
Reason for credit note	BT-22	Mandatory for credit note submission	

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