



VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	20
Reduced	10, 5.5, 2.1 (Corsica: 13, 10, 2.1, 0.9)
Increased	n/a

General	In principle, for each supply or service rendered by a company a proper invoice must be issued immediately after performance, but within 30 days at the latest. In France, the EU-wide harmonized requirements for invoicing were implemented as of January 1, 2013.
Specifics	Self-billing or price reductions are also to be settled without correction of the VAT. The only requirement for this is that billing of the credit note indicates the waiving of the VAT correction. "TVA acquittée par le client – Art. 283-1 du CGI"
Language of the invoices	In France, invoices can be issued in any language. However, in the case of VAT audits, the auditor can request French translations, but this is rarely the case in practice.
Invoices in foreign currency	It is possible to issue an invoice in foreign currency, as long this currency is internationally recognized. The invoice would have to mention the exchange rate in euro applicable.

Invoicing Requirements	
Date of issue	
Sequential invoice number	
Name and address of supplier	
EU-VAT-ID-No. of supplier or local VAT number of supplier	
EU-VAT-ID-No. of supplier mandatory for intra-Community supplies	
EU-VAT-ID-No. of supplier mandatory for reverse charge supplies	
Name and address of customer	
EU VAT-ID-No. of customer for intra-Community supplies	
EU VAT-ID-No. of customer for reverse charge supplies	
EU-VAT-ID-No. of customer for domestic supplies or alternatively VAT number of customer for domestic supplies (if different from EU VAT-ID)	
Date of supply of goods/services/payment if different from invoice date	
Nature of goods supplied/services rendered	
Quantity of goods supplied/extent of services rendered	
Net amount per item	
Taxable amount for the VAT	
Applicable VAT rate	
VAT amount	
VAT amount in any currency allowed	
Amount or percentage of granted discounts	
Indication that invoice relates to intra-Community supply	
Reference to provision in local legislation in case of intra-Community supplies or alternatively reference to provision in EC-Directive in case of intra-Community supplies	
Indication that reverse charge applies	
Indication that supply is VAT exempt	
Reference to provision in local legislation in case of VAT exemption or alternatively reference to provision in EC-Directive in case of VAT exemption	

Remarks on invoices	
intra-Community supplies	Livraison intracommunautaire exonérée TVA, article 262 ter I du CGI
Triangulation	Application de l'article 141 de la Directive 2006/112/CE du Conseil, Autoliquidation
Reverse Charge	Autoliquidation / Le client est obligé d'acquitter la TVA - Art. 283-1 du CGI
Export of goods to non-EU countries	Exportation exonérée de TVA - article 262 - I du CGI
Self-billing	Auto-facturation

Invoices for small amounts	Simplified invoices, for small amounts under 150 €, are possible.
Invoicing Requirements	Name and address of supplier
	Name and address of customer
	Date of supply of goods/services
	Nature of goods supplied/services rendered
	Quantity of goods supplied/extent of services rendered
	Net amount per item
	Taxable amount for the VAT
	Applicable VAT rate
	VAT amount
	Amount or percentage of granted discounts

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	No
Meals (for own staff) during a business trip	Yes
Transportation costs (bus, train)	No
Taxi	No
Rental car	No
Fuel costs for passenger cars (gas, diesel etc.)	For passengers cars: Diesel - Deductibility of 80% of the VAT /Petrol - 20% in 2018, 40% in 2019, 60% in 2020 and 80% as from 2021 For commercial vehicles: Diesel - Deductibility of 100% of the VAT/Petrol 20% in 2018, 40% in 2019, 60% in 2020 , 80% in 2021, 100% in 2022
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	No
Gifts (for third parties, e.g. customers etc.)	Gifts below 69 € (gross amount): Yes Gifts over 69 € (gross amount): No
Others	Toll: deductible Laundry: deductible Car repair/purchases for accessories: Passenger car: not deductible/Commercial vehicles: deductible