

Schematrons in accordance with the Management Rules of the XP Z12-012 standard

Version 1.4.0, June 30th, 2026

VERSION MANAGEMENT

Version No.	Release Date	Description of Changes
V0.1	July 31 th , 2025	Initial Version
V1.2.0	November 14 th , 2025	Corrections to the beta version of the UBL/CII Schematrons. Added identifiers for each assertion CDAR Schematron Incorporation of updates to the schematrons in Standard EN 16931 (those applicable as of November 15, 2025) Update to this document
V1.3.0	February 16 th , 2026	Some corrections to the UBL / CII / CDAR Schematrons for the France CTC rules Finalization of the France CTC Flow 2 Schematrons incorporating all rules for multi-vendor invoices EXTENDED-CTC-FR Schematron profiles in UBL and CII. These profiles anticipate the February 2026 version of the XP Z12-012 standard, notably through the handling of VAT breakdown validations that account for VAT exemption reasons in the line items and document-level charges. For multi-vendor invoices in Factur-X specifically, it is necessary to incorporate in advance the data and management rules required for VAT breakdown checks, taking into account exemption reasons—both text and code—at the line item level, as well as discounts and charges at the document level. A Schematron file named Factur-X_1.08_EXTENDED_Multi_Seller_Beta.sch has therefore been created to be used in place of the EXTENDED Schematron for those who use or are testing multi-seller invoices.
V1.3.1	April 30 th , 2026	Miscellaneous fixes: 20260430_BR-FR-CDV-Schematron-CDAR_V1.3.1.sch: no changes

Version No.	Release Date	Description of Changes
		20260430_BR-FR-Flux2-Schematron-CII_V1.3.1.sch: - Function 'custom:is-valid-schemeid-format' (BR-23, BR-24): removal of "/" and addition of "." - BR-FR-17: Added RECAPITULATIF_COTRAITANCE to the list of attachment types. 20260430_BR-FR-Flux2-Schematron-UBL_V1.3.1.sch: - Function 'custom:is-valid-schemeid-format' (BR-23, BR-24): removal of "/" and addition of "." - BR-FR-03/EXT-FR-FE-136: Corrected the XPath for EXT-FR-FE-136 - BR-FR-17: Added RECAPITULATIF_COTRAITANCE to the list of attachment types. - BR-FR-CO-09: Correction to the BT-9 XPath for CreditNote 20260430_EXTENDED-CTC-FR-CII-V1.3.1.sch: - XPath corrections for exemption reasons in text and code (BT-92, BT-99), and for the variables NBLineItems, NB Allowances & Charges for all rules BR-FREXT-ZZ-08, where ZZ = S, E, O, G, AE, IC, Z, AF, AG. - Added CII-FREXT-SR-293 to replace CII-SR-293 to accept INCOTERMS and location at the document level. - Correction to BR-EXT-CL-07 to exclude the contract codetype (EXT-FR-FE-01) from the List 1153 validation, as the public sector currently requires "CONTRAT" and "MARCHE," which will soon be replaced by "CT" and "GC" to comply with list 1153. TEMPORARY. - Added BR-FREXT-CL-24 to replace BR-CL-24 to include XML attachment files. 20260430_EXTENDED-CTC-FR-UBL-V1.3.1.sch: - BR-FREXT-CO-12 XPath in "not(cbc:ChargeTotalAmount)" - Added UBL-FREXT-CR-410 to replace UBL-CR-410 to accept INCOTERMS and location at the document level. - Removed UBL-SR-20 to make BT-60 have a cardinality of 0..n - Added BR-FREXT-CL-24 to replace BR-CL-24 to add XML attachments. 20260430_Factur-X_1.08_EXTENDED_Multi_Seller_Beta-V1.08.1.sch: - XPath corrections for exemption reasons in text and code (BT-92, BT-99), and for the variables NBLineItems, NB Allowances & Charges, logisticChargeAmount, and nblogisticCharge for all BR-FREXT-ZZ-08 rules, where ZZ = S, E, O, G, AE, IC, Z, AF, AG.
V1.4.0	June 30 th , 2026	This version incorporates the updates to the XP Z12-012 V1.4.0 standard. File names do not include dates or versions to allow for direct use without having to rename the files during processing. The Schematron files include comments referencing V1.4.0, allowing to see every change made in this version. The package itself includes the date and version. BR-FR-CDV-Schematron-CDAR: BR-FR-CDV-02: correction: the PPF ID is 0000 (not 9998).

Version No.	Release Date	Description of Changes
		- BR-FR-CDV-13: XPath correction for MDT-105. - BR-FR-CDV-14: Added the VAT rate for collected statuses. - BR-FR-CDV-16: Correction based on a comment. - BR-FR-CDV-CL-05: Added the value “5” for the processing phase. - BR-FR-CDV-CL-06: List of status codes left as “warning” to allow for additional codes in the future. - BR-FR-CDV-CL-09: Added B2G REASON FOR REFUSAL codes + rules allowing them to be accepted only when the rejection comes from a G buyer using CPRO (ID “9999”). BR-FR-Flux2-Schematron-CII: - BR-FR-28: Removal of Schematron rules already included in the EN16931 and EXTENDED-CTC-FR profiles. - BR-FR-CO-05: Correction to exclude the GROUP and INFORMATION sub-lines from the requirement to provide a prior invoice in the case of an online credit memo (if not present in the header). BR-FR-Flux2-Schematron-UBL: - BR-FR-28: Removal of Schematron rules that are already included in the EN16931 and EXTENDED-CTC-FR profiles. - BR-FR-CO-05: Correction to exclude the GROUP and INFORMATION sub-lines from the requirement to provide a previous invoice in the case of an online credit memo (if not present in the header). - BR-FR-CO-09: Correction to the dueDate XPath in the case of a credit note EXTENDED-CTC-FR-CII: (application of rule changes + addition of supplementary data): - Removal of rules BR-S-01, BR-Z-01, ... BR-O-01, replaced by rules BR-FREXT-S-01, ... BR-FREXT-O-01 to allow multiple VAT detail lines per VAT category (S, E, AE, O, G, IC, AF, AG, Z). - Removal of BR-28 and BR-FREXT-27 to allow for negative unit prices. - BR-44 and BR-CO-24 replaced by BR-FREXT-BR-44 - BR-FREXT-O-08: Correction—the VAT rate has been removed from the rule because it does not apply to invoices outside the scope. - Removal of rule BR-Z-10 - Removed rules CII-SR-068 and 070 to allow the attribute code (EXT-FR-FE-159) and the value with unit of measure (EXT-FR-FE-160). - Removal of rule CII-SR-106, replaced by CII-FREXT-SR-106 to allow for INCOTERMS and its delivery location on the line item. - Removal of CII-SR-127 and CII-SR-128 to include the reasons for discounts on the gross unit price in code and text (EXT-FR-FE-195 and EXT-FR-FE-196). - Removal of CII-SR-458 to make BT-18 have a cardinality of 0..n. - Removed CII-SR-333 and CII-SR-334 (which are identical) to include the line number of shipping notices (EXT-FR-FE-141). - Removal of CII-SR-366, replaced by CII-FREXT-SR-366 to include the exchange rate between BT-5 and BT-6, and its date (BT-167, EXT-FR-FE-192).

Version No.	Release Date	Description of Changes
		• Removal of CII-DT-027, replaced by CII-FREXT-DT-027 to add the Contract Date (EXT-FR-FE-199). • Added BR-FREXT-CL-19-GP to validate the discount reason codes for the gross unit price (EXT-FR-FE-196). • Removal of BR-CL-20, replaced by BR-FREXT-CL-20 to manage the code list for non-VAT tax reasons (BT-177 and BT-193). EXTENDED-CTC-FR-UBL: (application of rule changes + addition of supplementary data): • Removal of rules BR-S-01, BR-Z-01, ... BR-O-01, replaced by rules BR-FREXT-S-01, ... BR-FREXT-O-01 to allow multiple VAT detail lines per VAT category (S, E, AE, O, G, IC, AF, AG, Z). • Removal of BR-28 and BR-FREXT-BR-27 to allow negative unit prices. • BR-55 has been modified so that it applies only at the Document level due to the addition of prior-period invoices that can specify only the line number of the prior-period invoice indicated at the document level (and therefore without a prior-period document number in the line). • BR-FREXT-O-08: Correction—the VAT rate has been removed from the rule because it is not applicable to invoices outside the scope. • Removal of UBL-CR-018 to include the purchase order date at the document level (EXT-FR-FE-197) and at the line item level (EXT-FR-FE-200). • Removal of UBL-CR-047 to include the shipping notice date at the document level (EXT-FR-FE-198) and online (EXT-FR-FE-201). • Removal of UBL-CR-096 to include the contract date (EXT-FR-FE-199). • Removal of UBL-CR-490, replaced by UBL-FREXT-CR-490 to include the exchange rate between BT-5 and BT-6, and its date (BT-167, EXT-FR-FE-192). • Removal of UBL-CR-633, UBL-CR-634, UBL-CR-669, and UBL-CR-670 (duplicate) to include the reasons for discounts on the gross unit price in both code and text (EXT-FR-FE-195 and EXT-FR-FE-196). • Removal of UBL-CR-645, replaced by UBL-FREXT-CR-645 to allow for INCOTERMS and its delivery location on the line. • Removal of UBL-CR-662 to allow @listID for BT-177 and BT-193 (reasons for tax excluding VAT). • Removal of UBL-SR-37 to change the cardinality of BT-147 (discount on unit price) to 0..n. • Removed BR-CL-20 and replaced it with BR-FREXT-CL-20 to manage the code list for non-VAT tax reasons (BT-177 and BT-193). Factur-X_EXTENDED (1.09.2 released ahead of the patch scheduled for early August): • Removal of rules BR-S-01, BR-Z-01, ... BR-O-01, replaced by rules BR-FREXT-S-01, ... BR-FREXT-O-01 to enable of multiple VAT detail lines per VAT category (S, E, AE, O, G, IC, AF, AG, Z). • Replacement of BR-54 with BR-FREXT-54-1 and BR-FREXT-54-2 to enforce that an attribute must contain either a code or a descriptive name on one hand, and a value or a value with a unit of measure on the other (not both).

Version No.	Release Date	Description of Changes
		Modification of rule BR-FXEXT-CO-04 to allow for the absence of a VAT category in a line (BT-151) for INFORMATION and GROUP lines (to enable the specification of a due date code in EXT-FR-FE-180 for multi-vendor invoices). To achieve this, the profile's XSD was also modified to set `ram:TypeCode` and `ram:CategoryCode` to 0..1 instead of 1..1.

APPLICATION

THIS VERSION 1.4.0 OF THE TECHNICAL VALIDATION COMPONENTS IMPLEMENTS THE BUSINESS RULES OF THE XP Z12-012 V1.4.0 STANDARD. IT ALSO INCLUDES THE FACTUR-X 1.09 SCHEMATRONS, WITH A FIX FOR THE FACTUR-X EXTENDED PROFILE (1.09.2BETA, WHICH WILL BE RELEASED IN EARLY AUGUST AS V1.09.2).

AS A REMINDER, THIS INVOLVES, ON THE ONE HAND, COMPLIANCE WITH THE PROFILES (XSD AND SCHEMATRONS OF THE PROFILES) AND, ON THE OTHER HAND, COMPLIANCE WITH FRENCH MANAGEMENT RULES (SCHEMATRON BR-FR-CDV-Schematron-CDAR, BR-FR-Flux2-Schematron-CII, BR-FR-Flux2-Schematron-UBL).

THIS CHAPTER DISCUSSES HOW THESE CHECKS ARE APPLIED BY ACCREDITED PLATFORMS (PLATEFORMES AGRÉÉES) TO ENSURE THAT DATA FLOWS CAN BE EXCHANGED VALIDLY. USERS MAY CONTINUE TO EXCHANGE INVOICES COMPLIANT WITH VERSION 1.3.1 AS LONG AS THEY DO NOT USE THE NEW FEATURES INTRODUCED IN VERSION 1.4.0.

THE XSDs AND SCHEMATRONS FOR THE VARIOUS PROFILES REMAIN UNCHANGED (EXCEPT FOR UPDATES TO THE CODE LISTS), WITH THE EXCEPTION OF THE EXTENDED-CTC-FR PROFILE (AND THE EXTENDED PROFILE OF FACTUR-X). THE APPLICATION OF THE PROFILES IN THIS VERSION 1.4.0—WHICH IS, THE CDAR, CII, UBL, AND CII PER FACTUR-X PROFILE, AS WELL AS THE SCHEMATRONS EN16931-CII-validation-preprocessed, EN16931-UBL-validation-preprocessed, EXTENDED-CTC-FR-CII, EXTENDED-CTC-FR-UBL, AND EN16931. BASIC WL AND EXTENDED VERSIONS OF FACTUR-X IS THEREFORE SUBJECT TO THE FOLLOWING RULES:

- **THESE RULES ARE APPLICABLE ON RECEPTION SIDE, UPON PUBLICATION, AND NO LATER THAN SEPTEMBER 1ST 2026.**
- **THEY SHALL BE IMPLEMENTED ON SENDING SIDE AS OF SEPTEMBER 1ST 2026, IN PLACE OF VERSION 1.3.1.**

THE SCHEMATRONS FOR THE ADDITIONAL FRENCH RULES TO COMPLY WITH THE REFORM REQUIREMENTS AND USE CASE MANAGEMENT IN FRANCE (BR-FR-CDV-Schematron-CDAR, BR-FR-Flux2-Schematron-CII, BR-FR-Flux2-Schematron-UBL) ARE PROVIDED IN A **STANDARD VERSION** (WITH THE “FATAL” FLAG) AND IN A “WARNING” VERSION, MEANING THEY PASS ALL RULES. THEY CAN BE USED AS FOLLOWS:

- **THE “WARNING” VERSION: CAN BE USED ON RECEPTION SIDE FROM THE DATE OF PUBLICATION THROUGH SEPTEMBER 30th, 2026 (TO REMAIN IN “PASS-THROUGH” MODE FOR THE FIRST INVOICE EXCHANGES).**
- **THE “WARNING” VERSION CAN BE USED ON SENDING SIDE FROM THE DATE OF PUBLICATION THROUGH AUGUST 31th.**
- **THE STANDARD VERSION (the “FATAL” flag) IS TO BE USED ON RECEPTION SIDE IN PLACE OF THE “WARNING” VERSION BEGINNING SEPTEMBER 1ST AND NO LATER THAN OCTOBER 1ST 2026.**
- **THE STANDARD VERSION (the “FATAL” flag) SHALL BE APPLIED ON SENDING SIDE IN PLACE OF THE “WARNING” VERSION, STARTING SEPTEMBER 1ST 2026.**

A CLEAR DISTINCTION MUST BE MADE BETWEEN THE APPLICATION OF THESE CONTROL COMPONENTS BY **ACCREDITED PLATFORMS AND COMPATIBLE SOLUTIONS** AND THE VERSION OF THE XP Z12-012 STANDARD ON WHICH THE INVOICE IS BASED. THIS VERSION 1.4.0 OF THE VALIDATION COMPONENTS (XSD AND SCHEMATRONS) ADDRESSES ADDITIONAL REQUIREMENTS LISTED IN THE UPDATES 1.4.0 OF THE XP Z12-012 STANDARD.

ALL INVOICES WHICH COMPLY WITH VERSION 1.3.1 OF THE XP Z12-012 STANDARD WILL REMAIN COMPLIANT WITH VERSION 1.4.0 OF THAT SAME STANDARD AND WILL THEREFORE BE VALIDLY VALIDATED BY THE V1.4.0 VALIDATION ARTEFACTS, WHICH ALLOWS ISSUERS TO DECIDE WHETHER OR NOT THEY NEED TO INCORPORATE THE CHANGES INTRODUCED BY VERSION 1.4.0.

RECIPIENTS MAY RECEIVE INVOICES CONTAINING ADDITIONAL (OPTIONAL) DATA FROM VERSION 1.4.0 OF THE XP Z12-012 STANDARD, IT IS UP TO THEM TO IGNORE THESE FIELDS OR TO TAKE THEM INTO ACCOUNT IN AUTOMATED PROCESSING. THESE FIELDS WILL APPEAR IN THE READABLE FILES IN ANY CASE (AS A REMINDER, A READABLE FILE SHALL CONTAIN ALL THE INFORMATION FROM THE STRUCTURED ELECTRONIC INVOICE FILE). **ACCREDITED PLATFORMS AND COMPATIBLE SOLUTIONS SHALL THEREFORE UPDATE THEIR READABLE-VIEW GENERATION COMPONENT TO DISPLAY THE ADDITIONAL DATA FROM THE EXTENDED-CTC-FR PROFILE WHEN IT IS USED IN INVOICES.**

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Preamble

In accordance with Standard XP Z12-012, the documentation for the technical application components required to perform the format and profile validations specified in this standard must be completed.

The first step is to produce the invoice validation schematrons (Flux 2) for the two data syntaxes (UBL and UN/CEFACT CII, which is also the syntax used for Factur-X).

This is the subject of this publication by the FNFE-MPE, which sought to produce common components intended to serve as a reference—and even to be used by as many parties as possible—in order to ensure standardized validation processing.

This publication concerns only the schematrons for validating France-specific business rules described in Standard Z12-012, with the exception of those corresponding to multi-vendor invoices (BR-FR-MV) and those for B2G rules (BR-FR-CPRO), which will be published in a later version. It also contains the rules applicable to the CDAR message (Lifecycle Statuses).

The contributors to these components cannot under any circumstances be held liable for any direct or indirect damages, loss of use, loss of profits, loss of data, loss of communication, loss of revenue, loss of contracts, or operational losses that may result from their use.

It is therefore up to each user to conduct their own tests and to submit comments and any identified bugs to the FNFE-MPE (currently atschematronReformeFE@fnfe-mpe.org ; a GitHub repository is under construction and will be available during the summer of 2026) in order to contribute to the continuous improvement of these products.

To facilitate use, the Schematron components for standard controls defined in the EN 16931 standard, as well as certain XSDs, are also included, in the versions current as of the date of this publication. They are also available from the entities that publish and update them.

Use of the Schematron schemas for the XP Z12-012 Standard is royalty-free, on an “AS IS” basis, subject to the aforementioned limitations, and is governed by the terms of the Apache 2.0 License available at <https://www.apache.org/licenses/LICENSE-2.0>.

IMPORTANT - MAJOR CHANGE to the EXTENDED-CTC-FR profile (implemented in version 1.3, completed in version 1.4)

The EN 16931 standard allowed only one reason for VAT exemption per invoice and did not permit invoices containing VAT categories “out of scope” (O) alongside other categories (standard, exemption, reverse charge, etc.). This has been corrected with the revision of the standard, which will require specifying the reasons for exemption, discounts, and charges at the document level, and then taking them into account in the VAT breakdown validation rules (BG-23).

At the same time, the ability to use exemption reasons for VAT categories “S” and “Z” was also added.

Since this is one of the major changes—as it adds data that must be entered online or in the return or at the document level at a minimum whenever VAT categories other than “S” (standard) or “Z” (0% VAT, not to be confused with Exemption, Reverse Charge, Export, ...), this capability has been added to the EXTENDED-CTC-FR (and EXTENDED) profiles.

However, to allow for a transition period, the VAT breakdown check is performed BOTH WITH and WITHOUT taking these VAT exemption reasons into account—whether entered online, submitted, or uploaded at the document level. The invoice is considered compliant as long as one of the two checks passes. However, if either check fails, this is indicated in “warning” mode, specifying whether it relates to the “ini” rule (WITHOUT grounds) or the “rev” rule (WITH grounds).

Finally, since this change applies to multi-vendor invoices, it must be followed for these invoices.

For the EXTENDED-CTC-FR profile or the EXTENDED profile of Factur-X, this change—which requires specifying exemption reasons using codes and/or text in the “online” field and in the “discounts and charges” section at the document level for any VAT category other than “S” or “Z,” consistent with the VAT breakdown—will become mandatory as of July 2026.

For all invoices except multi-vendor invoices, this simply involves entering these reasons in the “online” and “document-level credits and debits” fields in the same manner as the information provided in the VAT footer.

1 *Reminder on the Organization of Checks*

Invoice validations are performed through the following sequence of checks:

- **Step 1:** A structural validation of the invoice or credit memo message using an XSD:
 - ✓ For UBL: the UBL 2.1 XSD, available at <https://docs.oasis-open.org/ubl/os-UBL-2.1/>. In UBL, there is one XSD for invoice-type messages (UBL-Invoice-2.1.xsd) and another for credit note-type messages (UBL-CreditNote-2.1.xsd).
 - ✓ For CII: the UN/CEFACT D22B XSD, attached (CrossIndustryInvoice_100pD22B.xsd: a single, identical message for invoices, corrected invoices, and credit notes). **The “uncoupled” version—that is, without validation of the code lists embedded by UN/CEFACT—SALL BE USED** since the EN 16931 standard deviates slightly from it regarding codes for charge reasons or discounts. These codes will be validated in the next step. For EXTENDED profiles, a dedicated Schematron will be required to allow for the addition of certain data and the modification of certain business rules.
 - ✓ For Factor-X, an XSD has been published for each profile to reduce it to the minimum useful structure. Only the XSDs for the three selected profiles—BASIC WL (Factor-X_BASICWL.xsd), EN16931 (Factor-X_EN16931.xsd), and EXTENDED (Factor-X_EXTENDED.xsd) are included in versions 1.09 and 1.09.2Beta for the EXTENDED profile (in anticipation of a 1.09.2 patch to version 1.09 dated June 10th, 2026).
- **Step 2:** Validation of the business rules for the EN16931 standard and the EXTENDED-CTC-FR profile:
 - ✓ These Schematrons validate:
 - Reducing the XSD structure of each syntax to the precise scope of the implementation of the EN 16931 standard (reducing branches and leaves of the syntactic model), as well as to the EXTENDED-CTC-FR profile, respectively.
 - The specific business rules, whether regarding the reduction of certain cardinalities, calculations, tax rules, conditional rules, the number of decimal places, or compliance with code lists
 - ✓ Each Schematron is therefore linked to a syntax and a profile as follows:
 - For the EN16931 profile: the schematrons of the EN16931 Standard (in UBL and CII), published and updated every 6 months by the European Commission, are attached here in the version applicable as of May 15th, 2026 (and also available at [THIS LINK](#)). It should be noted that these Schematrons specify “warning” validations rather than “fatal” errors for data that is present in the invoice but not in the EN16931 semantic model, which means these invoices are not rejected.
 - For the EXTENDED-CTC-FR profile: a dedicated Schematron, published with this version 1.4.0 (file names do not include version numbers to facilitate deployment from one version to the next): **EXTENDED-CTC-FR-UBL.sch** and **EXTENDED-CTC-FR-CII.sch**.
 - For Factor-X: each profile with its own XSD has a corresponding Schematron. Since the Factor-X EXTENDED profile is broader than the EXTENDED-CTC profile (of which it is a subset), it can be used for the CII’s EXTENDED-CTC-FR profile. As a reminder, since Factor-X is based on UN/CEFACT CII, it is possible to use Factor-X validation components for a UN/CEFACT CII invoice.
- **IMPORTANT:** For those wishing to implement multi-vendor invoices, the EXTENDED profile must be used. Version 1.09, released in June, requires a patch to allow multiple VAT detail lines for categories other than S. The provided EXTENDED profile anticipates this patch.
- **Step 3: Apply the additional controls specific to the reform in France, which is the subject of this publication. To do so, simply apply the following schematrons, which have been designed to run in the same way across the different profiles:**
 - ✓ For the version applicable to UBL (EN16931 and EXTENDED-CTC-FR profiles): **BR-FR-Flux2-Schematron-UBL.sch**.
 - ✓ Version applicable to UN/CEFACT CII (and therefore also for Factor-X profiles in the factur-x.xml file attached to the PDF/A-3): **BR-FR-Flux2-Schematron-CII.sch**.
- **Potentially, Step 4:** for invoices intended for the public sector (B2G) and therefore for Chorus Pro: a Schematron corresponding to the BR-France-CTC-CPRO rules, currently under development, may be used (one UBL and another for UN/CEFACT CII).

For the lifecycle message, the principle is the same, but with only two steps:

- **Step 1:** Syntax validation using the “**uncoupled**” Cross Domain Acknowledgement and Response (CDAR) XSD, **since the code lists are specific** (CrossDomainAcknowledgementAndResponse_100pD22B.xsd).
- **Step 2:** Validation against French business rules for using the CDAR message for lifecycle statuses using the Schematron published by the FNFE: **BR-FR-CDV-Schematron-CDAR.sch**.

All of this demonstrates that invoice and CDV validations must be organized as **a sequence of syntactic checks** (XSD) based on the message’s syntax and potentially its profile, or even its invoice or credit memo type (in UBL), **AND multiple phases of business rule validation at various levels** (international standards, French regulations, business domain). There may also be a slight variation depending on the expected processing type (integrated into the BR-FR-Flux2 Schematron through the use of the “Note” element with subject code “BAR” and content such as “B2B,” “B2BINT,” “B2C,” etc.):

- Domestic B2B subject to the electronic invoicing requirement: flow 2.
- Outbound international B2B: flow 8.
- International B2B purchase transactions: flow 8, but issued from abroad and therefore not necessarily subject to specific French rules.
- Or even B2C: flow 9.

2 *Scope of this publication and work plan*

2.1 **Scope of this publication**

This publication consists of 3 Schematrons in accordance with the specific control management rules described in the XP Z12-012 standard, version 1.4.0 dated June 30, 2026:

- BR-FR-Flux2-Schematron-CII.sch, and its compiled version (XSLT), applicable to invoices in the UN/CEFACT CII D22B syntax (including factur-x).
- BR-FR-Flux2-Schematron-UBL.sch and its compiled version (XSLT), applicable to invoices in UBL 2.1 syntax, for the INVOICE message and the CREDITNOTE message (to be used for credit memos).
- BR-FR-CDV-Schematron-CDAR.sch and its compiled version (XSLT), applicable to Life Cycle messages in CDAR (Cross Domain Acknowledgement and Response D22B) syntax, for invoice statuses (between Accredited Platforms or destined for the PPF).

The invoice Schematrons apply equally to the various profiles (EN16931 and EXTENDED-CTC-FR, as well as BASIC WL, EN16931, and EXTENDED from Factur-x).

These are Schematron validators for invoices or lifecycle messages; therefore, they do not implement the mapping rules (BR-FR-MAPXXX), which are intended to correct the extraction of data from flows 2 or 8 in order to construct flows 1 or 10.1, to account for specific PPF requirements regarding certain invoice data.

This version of the Schematron does not implement the validations related to the additional ChorusPro management rules (BR-FR-CPRO-01 through BR-FR-CPRO-50). They are therefore limited to the following rules:

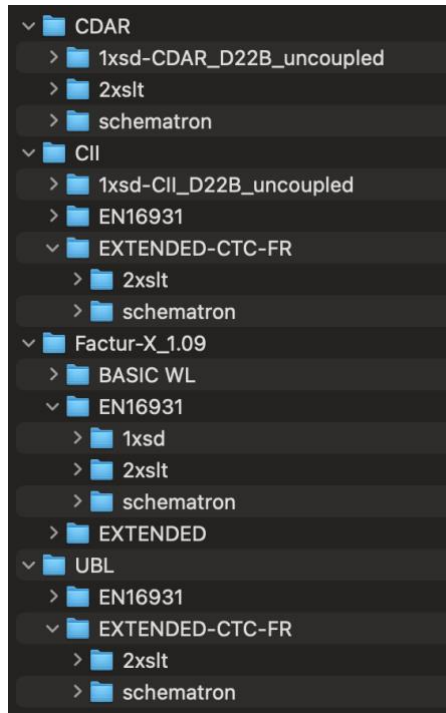
- For invoices (flows 2, 8, 9) issued by a VAT-registered entity established in France:
 - ✓ business rules BR-FR-01 through BR-FR-32,
 - ✓ the conditional business rules BR-FR-CO-01 through BR-FR-CO-17,
 - ✓ the rules for managing the number of decimal places BR-FR-DEC-01 through BR-FR-DEC-04,
 - ✓ the business rules for multi-vendor and bidirectional invoices BR-FR-MV-01 through BR-FR-MV-14, and BR-FR-BD-02 and BR-FR-BD-13.
- For lifecycle messages:
 - ✓ the management rules BR-FR-CDV-01 through BR-FR-CDV-16,

- ✓ the code list management rules BR-FR-CDV-CL-01 through BR-FR-CDV-CL-11.

All implemented BR-FR-Flux2 Schematron rules are set to “warning” mode, except for those related to Multi-Vendor, and are therefore non-blocking (“fatal”), so that they can be used without blocking the exchange of invoices (since the France-specific rules will apply no later than September 1st 2026).

This allows them to be used while identifying what needs to be corrected so that the data complies with the reform’s requirements.

The structure of the 20260630_FNFE-V1.4.0.zip file has been modified to organize its contents by message type (CDAR, CII, Factur-X, UBL) using a stable directory structure that is independent of specific versions, thereby allowing for consistent filenames for the components to be executed during processing, as follows:

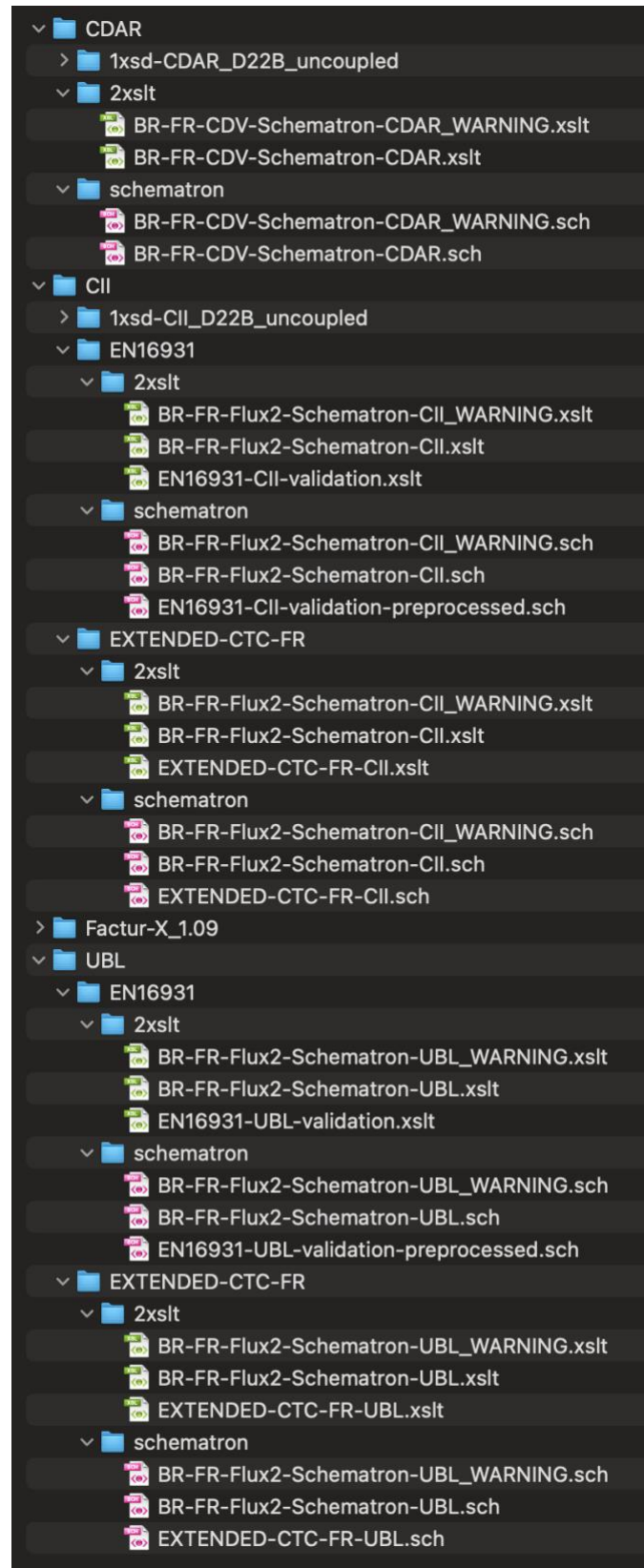


- CDAR, which contains
 - ✓ The XSD to be used, uncoupled (1xsd-CDAR_D22B_uncoupled)
 - ✓ The compiled Schematrons (2xslt), which are executable
 - ✓ The Schematrons (schematron)
- CII, which contains
 - ✓ The XSD to be used, uncoupled (1xsd-CII_D22B_uncoupled)
 - ✓ Then, for each EN16931 and EXTENDED-CTC-FR profile
 - Compiled Schematrons (2xslt), executable
 - The Schematrons (schematron)
- Factur-X, which includes the three profiles to be used (BASIC WL for the first year only, EN16931, and EXTENDED), each of which has:
 - ✓ The XSD to use, specific to each profile (1xsd)
 - ✓ The compiled Schematron files (2xslt), executable
 - ✓ Schematrons (schematron)
- UBL, which contains:
 - ✓ The XSD is not provided but can be found on the OASIS website (<https://docs.oasis-open.org/ubl/os-UBL-2.1/>)
 - ✓ Then, for each EN16931 and EXTENDED-CTC-FR profile
 - Compiled Schematrons (2xslt), executable
 - The Schematrons (schematron)

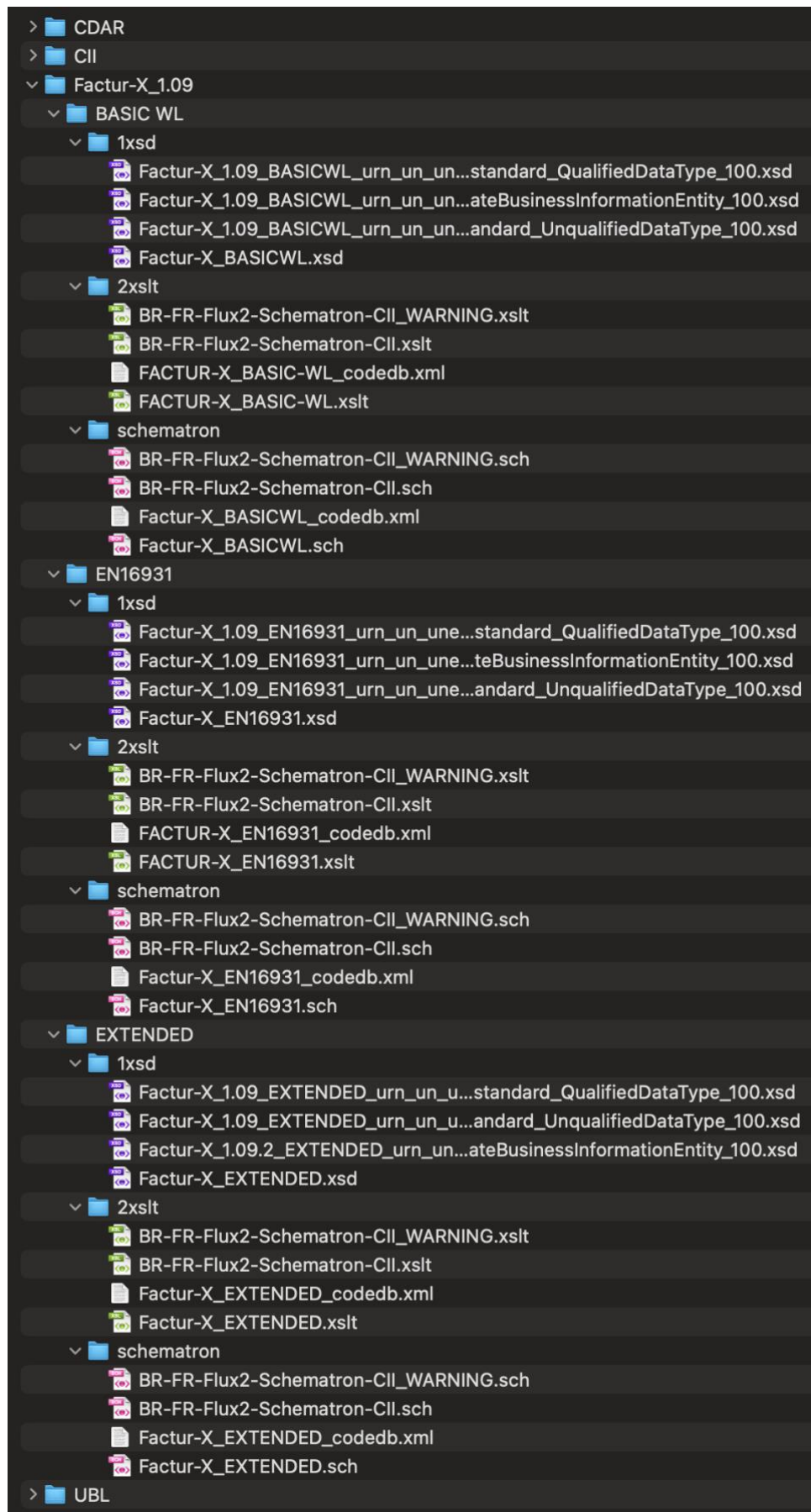
For this version, the French validation Schematrons are provided in two versions:

- a “WARNING” version, where the rules have been left as “warning” flags, which therefore remain passable.
- A standard version, with “fatal” flags, which must be used starting September¹, 2026 (see the document’s introduction for applicability instructions).

The details of the file (excluding Factur-X) are as follows:



As for Factur-X, the structure is slightly different because it contains one XSD per profile:



2.2 Comments

The published version has undergone extensive testing but is subject to corrections and optimization.

To this end, these components are published on GitHub (https://github.com/fnfempe/France_RFE), where they are publicly available to facilitate feedback and suggestions for improvement.

Comments can also be sent to schematronReformeFE@fnfe-mpe.org.

2.3 Work Plan

This work is intended to be supplemented by the following elements:

- An additional Schematron dedicated to B2G rules (BR-FR-CPRO).
- Updates to the Schematrons following the incorporation of most changes from the revision of the EN 16931 standard into the EXTENDED / EXTENDED-CTC-FR profile (in advance of the implementation of this revision before 2029), and transitioning to the new UBL 2.6 and UN/CEFACT CII D25A versions.
- Schematrons for extracting Flow 1 or Flow 10.1 components from Flow 2 or Flow 8, taking into account the mapping management rules described in the XP Z12-012 Standard.
- A version optimized for processing time is also in development.

If necessary, work may continue on components for converting between the minimum framework formats (described in the XP Z12-012 standard), or even on creating standard LISIBLE files for both the EN16931 and EXTENDED-CTC-FR profiles.