

# Redrafting and integration of French VAT legislation into the new CIBS code: implementation postponed to 1 January 2027

The French tax authorities have confirmed that an amending ordinance, expected this summer, will postpone to 1 January 2027 the entry into force of the new codification of VAT in the Code on Taxes on Goods and Services (known in French as the “CIBS”), originally scheduled for 1 September 2026.

## A structural recodification, preserving existing law

Ordinance No. 2025-1247 of 17 December 2025 organised the transfer of the legislative provisions on VAT from the French Tax Code (“FTC”) to the CIBS, with an initial entry into force set for 1 September 2026.

This recodification forms part of a broader initiative to rationalise the tax rules applicable to goods and services, with a view to improving the clarity, consistency and accessibility of the law. The CIBS already brings together several taxes applicable to goods and services, in particular excise duties, taxes on energy products, alcohol and tobacco, as well as transport taxes. The integration of VAT is consistent with this approach.

The provisions previously included in the FTC will be reorganised within a single body of rules, featuring shorter articles, more numerous cross-references, updated terminology, and certain principles derived from case law, in particular decisions of the Court of Justice of the European Union (“CJEU”).

The integration of VAT into the CIBS is, in principle, intended to be carried out while preserving existing law, subject to the adjustments required to ensure that domestic law complies with EU law. In practice, changes in terminology compared with the terms

currently used in the FTC and the VAT Directive, as well as the integration of certain case law principles, will require interpretation in order to assess their scope and determine the actual extent of the changes.

## A deferred entry into force

The postponement to 1 January 2027 appears to be a sensible measure and a pragmatic response to a regulatory environment that has not yet fully stabilised and is evolving in parallel with other major projects, such as electronic invoicing. It should make it possible to take into account the issues identified during the public consultation completed on 15 April, during which practitioners were able to highlight difficulties in understanding the new provisions and areas of uncertainty. This feedback is expected to inform the forthcoming amending ordinance and allow the necessary adjustments to be made.

The deadline for updating tax references on invoices is currently set at the end of 2027.

## The ruling of 18 February 2026: a welcome clarification

In a ruling published on 18 February 2026 (BOI-RES-TVA-000253-20260218), the French tax authorities provided important clarifications on the transitional provisions relating to the entry into force of the ordinance codifying VAT in the CIBS.

The ruling confirms, in particular, that existing tax authorities' guidelines, as well as the positions adopted by the tax authorities in individual rulings that were neither repealed nor lapsed before the entry into force of the

new codification, will remain binding on the tax authorities after that date. The drafting changes to the legal and regulatory provisions will require updates to the French tax authorities' official guidelines, which will be carried out progressively.

### Key takeaways

- The entry into force of the new codification

of VAT in the CIBS will be postponed to 1 January 2027.

- An amending ordinance is expected this summer, in particular to take into account the feedback received during the public consultation.
- The ruling of 18 February 2026 confirms the continued binding effect of tax authorities' guidelines and individual tax rulings that have not been repealed or have not lapsed.
- Invoice tax references will have to be updated by the end of 2027.

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