



Amendments to the decision of the Director of revenue n. 89757 of 30

April 2018, as amended by the Director of the measures

No revenue. 524526 21 December 2018, n. 107524 29 April 2019, n. 164664's

May 30, 2019, n. 738 239 of 30 October 2019 n. 1427541 of December 17, 2019

THE DIRECTOR

Based on the powers conferred by the standards shown below in the present measure

It has

1. At the decision of the Director of revenue n. 89757 of April 30

2018 and subsequent amendments the following changes are made:

to) at point 8-ter "Consultation and acquisition of electronic invoices or their computer duplicate in the transitional period ":

- the first sentence, the words "(from 1 July 2019 to 29 February 2020) "is replaced by" (from 1 July 2019-4 May 2020) ";
- the second period is replaced by following: "To the transferee / buyer final consumer, on demand, to As from March 1, 2020 were made available in consultation received electronic invoices. ".

2. They approved the technical specifications set out in Annex A to this

measure, which replaces, with effect from 4 May 2020, the specific

Technical Annex A of the order of the Director of

No revenue. 89757 of 30 April 2018. To ensure continuity of services and the

gradual adjustment to the new specifications, the transmission system Interchange (SDI) and delivery of electronic invoices are still allowed up to September 30, 2020 also according to the technical specifications approved with Instruction no. 89757 of April 30, 2018.

REASONS

With the decision of the Director of revenue n. 524526 21

December 2018 the arrangements, provided for by the measure n have changed. 89757

30 April 2018, by which the Inland Revenue stores and makes available

Consultation with tax professionals, or to intermediaries by the delegates, invoices

Electronic issued and received as well, to final consumers, electronic invoices

receipts.

In particular, provision was made for the introduction of a specific functionality, to make

available in the restricted area of the site *Internet Revenue Agency*, to allow

VAT to operators - or an intermediary with a specific mandate - ie the consumer

final to adhere specifically to the service of "*Consultation and acquisition*

***Electronic invoices or duplicates of their computer.* "**

With subsequent measures has been arranged, inter alia, slippage of some

terms related to the consultation service, establishing that the functionality of adhesion

to this service was made available from 1 July 2019 until 31 October 2019,

preserving, in this transitional period, the consultation by VAT operators

of all invoices issued and received by the date of entry into force of the obligation to

electronic invoicing.

Accordingly, Article 14 of Decree-Law of 26 October 2019, n. 124, it has intervened

Article 1 of Legislative Decree August 5, 2015, n. 127 - laying down rules on

***"Electronic invoicing and electronic transmission of invoices or data"* -**

providing new terms for the storage of electronic invoices and arranging

a developing the use of information contained in the invoices as

the Guardia di Finanza and Revenue Agency, after consultation with the Authority for the

protection of personal data.

In particular, the above-mentioned article 14 provides for the storage, until December 31, eighth year following that in which the reference declaration **or until the determination of any judgments, the *xml file* Electronic invoices and** of all the data they contain, including those referred to in Article 21, paragraph 2, letter g) Decree of the President of the Republic n. 633 of 1972 (ie nature, quality and quantity of goods and services involved in the transaction), to be used by Financial Police, in carrying out economic and financial police functions, and by the Revenue and the Guardia di Finanza for the analysis of risk and control for tax purposes.

The aforementioned Article 14 also states that the Revenue Agency and the Guardia di Finanza, after consultation with the Authority for the protection of personal data, take appropriate measures guarantee the protection of the rights and freedoms of data subjects by providing appropriate safety measures, also of an organizational nature, in accordance with 2016/679 provisions of the Regulation of the European Parliament and of the Council of 27 April 2016 and Legislative Decree 30 June 2013, n. 196.

In order to incorporate the changes introduced in that article 14, with measures **the Director of the revenue n. 738239 30 October 2019 n. 1427541's** December 17, 2019 and, most recently, by this measure the period is extended transitional, foreseeing the possibility of making the adhesion to the invoked service consultation until May 4, 2020.

It also establishes that the final consumers who have made adherence to service can check their invoices received from 1 March 2020.

They are approved, finally, the new technical specifications set out in Annex A. In particular, which also included the demands of operators and associations, they were changed the patterns and new controls to make it on time were included the encodings "TipoDocumento" and "Nature" compared to the tax legislation. As of 4 in May 2020 and up to September 30, 2020 Interchange System, however, accept electronic invoices and variation notes prepared both with the new schema both with the approved scheme with the current technical specifications (version 1.5); from 1 ° Interchange October 2020 the system will only accept electronic invoices and variation of notes prepared with the new approved scheme with the present measure.

Normative requirements

a) Responsibilities of the Director of Revenue:

- Decree of 30 July 1999, no. 300 (Art. 67, para 1, art. 68, para 1);
- Statute of the Revenue, published in the Official Gazette no. 42 of 20 February 2001 (art. 5, paragraph 1, art. 6, paragraph 1);
- of the Revenue Administration Regulations, published in the Official Gazette no. 36 of 13 February 2001 (art. 2, paragraph 1);
- Decree of the Minister of Finance December 28, 2000, published in the Journal Gazette no. 9 of 12 January 2001.

b) Reference Statement:

- Law 27 July 2000, n. 212 laying down provisions on the status of rights taxpayer;
- Legislative Decree of 5 August 2015, n. 127 laying down provisions on electronic billing and electronic transmission of payments data;
- Order of the Director of revenue n. 89757 of 30 April 2018, which identifies the technical rules for the issuance and receipt of invoices electronic for the supply of goods and services supplied between subjects resident, established or identified in the State and its variations, using the Interchange System, as well as for the electronic transmission of data of the sales of goods and services cross-border services and the implementation of the additional measures referred to in Article 1, paragraphs 6, 6a and 6b, the legislative decree of August 5, 2015, n. 127;
- Order of the Director of revenue n. 524526 21 December 2018, amending the provisions of the Director of the Revenue 30 April 2018 and 5 November 2018;
- Order of the Director of revenue n. 107524 29 April 2019, amending the decision of the Director of the Revenue of 30 April 2018 as amended by Order of Director of the Agency revenue of 21 December 2018;

- Order of the Director of revenue n. 164664 30 May 2019, amending the decision of the Director of the Revenue of 30 April 2018 as amended by the measures of the Agency Director Revenue of December 21, 2018 and April 29, 2019;
- Order of the Director of revenue n. 738 239 of 30 October 2019, amending the decision of the Director of the Revenue of 30 April 2018 as amended by the measures of the Agency Director revenue of 21 December 2018 of 29 April 2019 and 30 May 2019;
- Order of the Director of revenue n. 1427541 of 17 December 2019, amending the decision of the Director of the Revenue of 30 April 2018 as amended by the measures of the Agency Director revenue of 21 December 2018 on 29 April 2019, of 30 May 2019 and 30 October 2019.

The publication of this decision on the website of the Revenue

It takes the place of publication in the Official Gazette, in accordance with Article 1, paragraph 361, of Law December 24, 2007, n. 244.

Rome, February 28, 2020

THE DIRECTOR

Ernesto Maria Ruffini

Signed digitally