



HOME

SOLUTIONS ▾

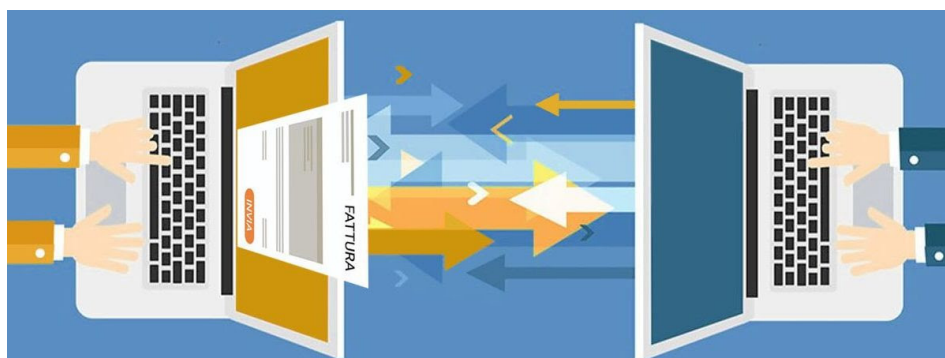
SECTORS ▾

AVERAGE ▾

OUR REALITY

BLOG

CONTACTS



March 2020: Electronic Invoice Changes to the technical specifications

“New measures and new changes to electronic invoices, new types of documents, nature and error codes. A road-map complete with dates for e-invoicing ”

Digital Technologies Staff

subscribe to the newsletter

First name

Surname

E-mail *

For information on the method of processing your personal data, [privacy_policy.*](#)

subscribe

It may also interest you

This site uses cookies to improve your browsing and to collect some useful information to improve your user experience. [Cookie Policy](#) I ACCEPT



Digital Technologies wishes to inform you that the Revenue Agency has published a new Measure on 28/02/2020 n. 99922, which defines - in particular - the changes to the XML layout of the B2B Electronic Invoice, detailed in Annex A - Technical Specifications (version 1.6).

Specifically, the main changes are shown below:

- from **4 May** the types of transactions for VAT purposes will be indicated in more detail to make the invoicing process more precise and quick
- the deadline for joining the invoice consultation service has been postponed to **4 May**
- from **March 1st** end consumers who have signed up for the service can consult the invoices in their own reserved area of Fisconline

With regard to the new deadlines imposed by the amendments, the following is specified:

- from **4 May 2020**, it will be possible to use the new XML layout for the electronic invoices referred to in the Technical Specifications v. 1.6
- from **4 May 2020 to 30 September 2020**, the Exchange System will accept both the new and the current XML layout
- from **01 October 2020** the Exchange System will only accept the new XML layout

The changes also introduce new controls for:

- check the VAT rates present in the lines and in the summary data (error code 00443)
- check the correct use of the new Natura codes (error codes 00444 and 00445). Error code 00445 has been in effect since 1st October 2020
- check the correct use of the new "TipoDocumento" codes (error codes 00471, 00472, 00473 and 00474)

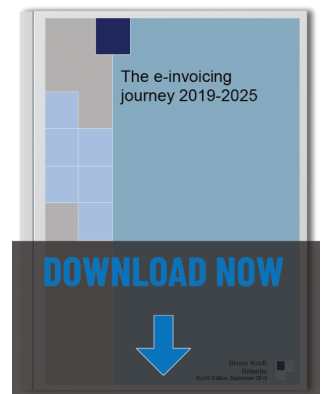
In the table representation of the ordinary invoice layouts, simplified invoice and invoice data, in Italian and English:

- implementation of the new controls described in the document Annex A - Technical specifications (version 1.6)

Forecasts for the **global market** see approximately 550 billion bills exchanged annually among the actors involved.

This figure is expected to **quadruple between now and 2035**.

In 2019, 55 billion invoices were exchanged in **paperless** form. Estimates predict that the total of invoices generated, with Euro currency, may reach **18 billion in 2025**.



This site uses cookies to improve your browsing and to collect some useful information to improve your user experience. [Cookie Policy](#) I ACCEPT



- introduction of the option for the <ImportoBollo> element, no longer mandatory
- change in the number of occurrences of <DatiRitenuta>

More in detail, the changes relating to the new document types, the new nature codes and some of the new error codes are listed below.

THE NEW TYPES OF DOCUMENT

- TD16: invoice integration following internal reverse charge;
- TD17: integration / self-billing for the purchase of services from abroad;
- TD18: integration for the purchase of intra-community goods;
- TD19: integration / self-billing for the purchase of goods *pursuant to* art. 17 paragraph 2 of Presidential Decree 633/1972.

By using the aforementioned new codes, it will be possible to avoid transmitting the estrometer for foreign passive invoices, both EU and extra-EU.

- TD21: self-billing for splaphoning
- TD22: Extraction of VAT Warehouse Goods
- TD23: Extraction of goods from VAT warehouse with payment of VAT
- TD24: Deferred invoice pursuant to art. 21 paragraph 4, lett. to)
- TD25: Deferred invoice pursuant to art. 21 paragraph 4 third period lett. b)
- TD26: Sale of depreciable assets and for internal transfers (pursuant to art. 36 DPR 633/72)
- TD27: Invoice for self-consumption or for free transfers without recourse

Invoices for self-consumption or for free transfers that, currently, must be sent with the TD01 code, from 4 May 2020 (mandatory from 1 October) must be sent with the TD27 code.

Code N2 relating to non-subject transactions, is divided into:

- N2.1 for cases 7 to 7-septies of Presidential Decree 633/1972
- N2.2 for other cases of non-subjects

Code N3 relating to non-taxable transactions, is divided into:

- N3.1 non-taxable - exports
- N3.2 non-taxable - intra-community supplies
- N3.3 non-taxable - sales to San Marino
- N3.4 non-taxable - transactions similar to export sales
- N3.5 non-taxable - following declarations of intent
- N3.6 non-taxable - other operations that do not contribute to the formation of the ceiling

Code N6 relating to Reverse Charge operations, is divided into:

- N6.1 reverse charge - transfer of scrap and other recovery materials
- N6.2 reverse charge - transfer of gold and pure silver
- N6.3 reverse charge - subcontracting in the construction sector
- N6.4 reverse charge - sale of buildings
- N6.5 reverse charge - sale of cell phones
- N6.6 reverse charge - sale of electronic products
- N6.7 reverse charge - services for the construction sector and related sectors
- N6.8 reverse charge - energy sector operations
- N6.9 reverse charge - other cases

THE NEW ERROR CODES

- 00471: for document types TD16, TD17, TD18, TD19, TD20 the transferor / provider cannot be the same as the transferee / client
- 00472: for the TD21 document type, the assignor / provider must be the same as the assignee / client
- 00473: for document types TD17, TD18, TD19, the originator / provider cannot have IT Country Code
- 00474: for document type TD21 all detail lines must have

This site uses cookies to improve your browsing and to collect some useful information to improve your user experience. [Cookie Policy](#) I ACCEPT



detail the aforementioned updates.

Copyright © 2019 Digital Technologies SRL, Via Politi 10, 20090, Trezzano sul Naviglio, Milan (MI) | VAT number 09720790964 | [Privacy Policy](#) | [Cookie Policy](#) | BRAINFARM



This site uses cookies to improve your browsing and to collect some useful information to improve your user experience. [Cookie Policy](#) I ACCEPT

