

Prot. No. 166579/2020

Amendments to the provision of the Director of the Revenue Agency n. 89757 of 30 April 2018, as modified by the provisions of the Director of the Agenzia delle revenue n. 524526 of 21 December 2018, n. 107524 of April 29, 2019, no. 164664 of May 30, 2019, n. 738239 of 30 October 2019, no. 1427541 of 17 December 2019 and n. 99922 of February 28, 2020

THE AGENCY DIRECTOR

Based on the powers conferred on it by the rules set out below
measure

It has

1. The technical specifications, (version 1.6) in Annex A approved with the measure n. 99922 of February 28, 2020, are updated in their content and their use is allowed from 1 October 2020. To guarantee the continuity of services and gradual adaptation to new specifications, the transmission to the Exchange System (ES) and the delivery of invoices electronic devices are however allowed until 31 December 2020 also according to the technical specifications (version 1.5) approved with provision no. 89757 of 30 April 2018.

REASONS

In view of the current emergency situation due to the epidemiological crisis COVID-19 and also acknowledging the requests of operators and associations of category, with this provision the terms of use of the new version of the technical specifications of electronic invoicing approved with the provision of the Director of the Revenue Agency n. 99922 of February 28, 2020. In particular, starting from 1 October 2020 and until 31 December 2020 the Interscambio will accept electronic invoices and variation notes prepared both with the new scheme attached to this provision, both with the scheme currently in

force (version 1.5 approved with the provision n.89757 of 30 April 2018); from January 1, 2021 the Exchange System will only accept electronic invoices and change notes prepared with the new scheme approved hereby measure. Specifically, in acknowledging the requests of operators and trade associations, in the new version (1.6.1) of the technical specifications are the end of validity dates for certain codes have been updated and the date of entry into force of certain controls.

Normative requirements

a) Duties of the Director of the Revenue Agency:

- Legislative Decree 30 July 1999, n. 300 (art. 67, paragraph 1; art. 68, paragraph 1);
- Statute of the Revenue Agency, published in the Official Journal n. 42 of 20 February 2001 (art.5, comma 1; art.6, comma 1);
- Administration Regulations of the Revenue Agency, published in the Official Journal n. 36 of 13 February 2001 (art.2, paragraph 1);
- Decree of the Minister of Finance 28 December 2000, published in the Gazzetta Officer n. 9 of 12 January 2001.

b) Reference legislation:

- Law 27 July 2000, n. 212, containing provisions on the statute of rights of taxpayer;
- Legislative Decree 5 August 2015, n. 127, containing provisions on the subject of electronic invoicing and electronic transmission of payment data;
- Order of the Director of the Revenue Agency n. 89757 of April 30, 2018, which identifies the technical rules for issuing and receiving invoices electronic for the supply of goods and the provision of services carried out between subjects residents, established or identified in the territory of the State and for the relative variations, using the Exchange System, as well as for the electronic transmission of data of transactions for the sale of cross-border goods and services and for the implementation of the further provisions referred to in article 1, paragraphs 6, 6bis and 6ter of the legislative decree 5 August 2015, n. 127;
- Order of the Director of the Revenue Agency n. 524526 of December 21st

2018, with changes to the provisions of the Director of the Revenue Agency

April 30, 2018 and November 5, 2018;

- Order of the Director of the Revenue Agency n. 107524 of April 29 2019, amending the provision of the Director of the Revenue Agency of 30 April 2018 as amended by the Provision of the Director of the Agency of revenue on December 21, 2018;
- Order of the Director of the Revenue Agency n. 164664 of May 30th 2019, amending the provision of the Director of the Revenue Agency of 30 April 2018 as amended by the Provisions of the Director of the Agency of revenue for December 21, 2018 and April 29, 2019;
- Order of the Director of the Revenue Agency n. 738239 of October 30th 2019, amending the provision of the Director of the Revenue Agency of 30 April 2018 as amended by the Provisions of the Director of the Agency of revenue for December 21, 2018, April 29, 2019 and May 30, 2019;
- Order of the Director of the Revenue Agency n. 1427541 of December 17 2019, amending the provision of the Director of the Revenue Agency of 30 April 2018 as amended by the Provisions of the Director of the Agency of revenue for December 21, 2018, April 29, 2019, May 30, 2019, and June 30 October 2019;
- Order of the Director of the Revenue Agency n. 99922 of February 28 2020, with changes to the provision of the Director of the Revenue Agency of 30 April 2018 as amended by the Provisions of the Director of the Agency of revenue on December 21, 2018, April 29, 2019, May 30, 2019, December 30 October 2019 and 17 December 2019.

The publication of this provision on the website of the Revenue Agency takes place of the publication in the Official Journal, pursuant to article 1, paragraph 361, of the law 24 December 2007, n. 244.

Rome, April 20, 2020

THE AGENCY DIRECTOR
Ernesto Maria Ruffini
Digitally signed