



*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, n. 1427541 of 17 December 2019, no. 99922 of February 28, 2020 and n. 166579 of April 20, 2020*

#### THE AGENCY DIRECTOR

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

#### It has

To the provision of the Director of the Revenue Agency n. 89757 of April 30, 2018 e subsequent modifications the following modification is made:

- in point 8-ter "*Consultation and acquisition of electronic invoices o of their computer duplicates in the transitional period* ", in the first period, the words "(from 1 July 2019 to 4 May 2020)" are replaced by words "(from 1st July 2019 to 30th September 2020)".

## REASONS

With the provision of the Director of the Revenue Agency n. 524526 of 21 December 2018, the modalities provided for by provision no. 89757 of April 30, 2018, with which the Revenue Agency stores and makes available in consultation of VAT operators, or intermediaries by the same delegates, invoices electronic invoices issued and received as well as electronic invoices to final consumers receipts.

In particular, the introduction of a specific functionality, to be rendered, has been envisaged **available in the reserved area of the site *Internet* of the Revenue Agency, to allow** VAT operators - or a specifically delegated intermediary - or the consumer **final to expressly join the service "*Consultation and acquisition of electronic invoices or their electronic duplicates*".**

With subsequent measures, some were postponed terms related to the consultation service, establishing that the membership functionality to the aforementioned service were 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 from the date of entry into force of the obligation to electronic invoicing.

That said, article 14 of the decree-law of 26 October 2019, n. 124, intervening on article 1 of Legislative Decree 5 August 2015, n. 127 - containing the discipline of "*Electronic invoicing and electronic transmission of invoices or related data*" - has set new deadlines for storing electronic invoices and has arranged that the data contained in invoices can be used by the Guardia di Finanza, in the performance of the economic and financial police functions, and by the Agenzia delle revenue and by the Guardia di Finanza for risk analysis and control for purposes tax.

The aforementioned article 14 of the decree-law n. 124 of 2019 also establishes that the Revenue Agency and the Guardia di Finanza, having heard the Guarantor for the protection of personal data, adopt appropriate guarantee measures to protect the rights and freedoms of concerned through the provision of specific security measures, including those of a character organizational, in accordance with the provisions of Regulation 2016/679 of

European Parliament and Council dated 27 April 2016 and legislative decree 30 June 2013, n. 196.

Because, also in consideration of the current emergency situation due to the crisis epidemiological COVID-19, technical implementation activities are still ongoing and administrative to implement the aforementioned regulatory provisions, hereby a further extension to 30 September 2020 is required for joining the consultation and acquisition service for electronic invoices and their duplicates computer.

#### **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 February 13, 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 30 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, 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, June 30 October 2019 and December 17, 2019;
- Order of the Director of the Revenue Agency n. 166579 of April 20 2020, 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, June 30 October 2019, December 17 2019 and February 28 2020.

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, May 4, 2020

THE AGENCY DIRECTOR  
Ernesto Maria Ruffini  
*Digitally signed*