



Communication of Invoices Data: deadline postponed to 28 September 2017

By press release no. 147 of today, the Ministry of Economy and Finance confirmed that the deadline for filing electronically the Communication of Invoices Data, related to the first semester 2017, is postponed from 16 September to 28 September 2017.

The postponement is provided by a Decree of the Prime Minister, upon proposal of the Ministry of Economy and Finance, in course of publication in the Official Gazette.

Art. 4, para 1 Law Decree no. 193/2016, amending art. 21 Law Decree no. 78/2010, introduced - starting from 2017 - a new fulfillment for Italian VAT taxable persons, who are requested to file, on a quarterly basis, data related to:

- Invoices issued
- Invoices received and posted;
- Credit note issued;
- Credit note received;
- Customs Bills.

Data, in analytical format, shall be electronically filed in accordance with technical specifications stated by the Act of the Director of the Tax Agency of 27 March 2017 no. 58793.

Moreover, the rules provide that, exceptionally, for the sole year 2017, the filing shall take place on a six-month basis, rather than on a quarterly basis.

Initially, the deadline for filing the Communication of Invoices Data related to the first semester 2017 was 16 September 2017 (automatically postponed to 18 September, based on general rules, since the term falls in a Saturday). Such deadline is now postponed to 28 September 2017.

Conversely, the deadline for filing the Communication of Invoices Data related to the second semester 2017 remains unchanged and will expire on 28 February 2018.

Also the deadline for the electronic filing of the Communication of data of VAT Calculations for the second quarter 2017 remains unchanged and will expire on 16 September 2017 (automatically postponed to 18 September, based on general rules, since the term falls in a Saturday).

Contacts

Our professionals will be glad to assist you with any further clarification you may need



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