



VAT Alert

The Italian Revenue Office published the Guide on electronic invoicing

As announced in recent public meetings, prior to the introduction of the generalized obligation to issue electronic invoicing starting from 1 January 2019, the Revenue Office yesterday made available to VAT taxable persons a set of instruments to facilitate the compliance with the new requirements.

To this end, a thematic area on the Revenue Office website (in Italian) has been created providing, among others, two video tutorials (concerning: i) Electronic invoice; ii) QR code) and a downloadable guide on electronic invoicing and free services offered by the Revenue Office.

The thematic area can be accessed through [this link](#).

In particular, the Guide explains how to draw up, submit and receive electronic invoices, keep them safe and unaltered over time. The Guide also specifies how to consult and get the original copy of correctly issued and received electronic invoices.

To this regard, it is pointed out that the generalized obligation to issue electronic invoices concerns all supplies of goods and services carried out between subjects being resident or established in Italy, either when the supply occurs between two VAT taxable persons, or when the goods or services are supplied to an end consumer. Economic operators benefitting from the “favourable” regime under Law Decree no. 98 of 2011, para. 1 and 2, and those applying the “flat-rate” regime under Law no. 190 of 2014, paragraphs 54 to 89, as well as agricultural producers as defined by Presidential Decree no. 633 of 1972, art. 34, para. 6 are exempt from the obligation to issue electronic invoices.

It is also provided that electronic invoices must be drawn up through an electronic device (pc, tablet or smartphone) as an XML (eXtensible Markup Language) file and submitted electronically to the customer through the *Sistema di Interscambio (SdI)*.

The Revenue Office highlights the benefits deriving from the issue of electronic invoices, which range from a quicker and better management of invoices, with a subsequent reduction in related costs, to a firmer awareness of the date of issue and transmission of an invoice, therefore reducing the terms required for assessment and simplifying the keeping of accounting records.

Moreover, the Guide provides some indications on how to draw up, submit and receive electronic invoices on the functions of the SdI, and on the importance, in terms of simplification and certainty, of using the QR code. For this purpose, the Guide explains the services made available by the Revenue Office, i.e.: the web procedure, the software downloadable for PC and the app *Fatturae* downloadable from Android or Apple stores.

The video tutorials mentioned above, which can be accessed through the Revenue Office YouTube institutional channel, provide useful information, explaining the function and use of the QR code and how to obtain it in the “*Cassetto fiscale*” or “*Fatture e Corrispettivi*” portals, which can be accessed through the thematic area at the abovementioned website link.

Contacts

We will be glad to assist you with any further clarification you may need.



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