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European eInvoicing Standard in Italy

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FatturaPA format evolution (abstract)

Deliverable D2.2

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Glossary

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| **B2B** | Business to Business |
| **B2C** | Business to Consumer/Citizen |
| **B2G** | Business to Government |
| **BII** | Business Interoperability Interfaces |
| **C2G** | Citizen to Government |
| **CCTS** | Core Component Technical Specification |
| **CEF** | Connecting Europe Facility |
| **CEM** | Certified Electronic Mail – Legal Mail (PEC Posta Elettronica Certificata in Italy) |
| **CEN** | European Committee for Standardisation |
| **CII** | Cross Industry electronic Invoice |
| **CIUS** | Core Invoice Usage Specification |
| **DSI** | Digital Service Infrastructures |
| **EDIFACT** | Electronic Data Interchange For Administration, Commerce and Transport |
| **EMSFEI** | European Multi-Stakeholder Forum on eInvoicing |
| **e-SENS** | Electronic Simple European Networked Services |
| **FatturaPA** | Public administration electronic invoice framework (FatturaPubblica Amministrazione) |
| **G2G** | Government to Government |
| **INEA** | Innovation and Networks Executive Agency |
| **OASIS** | Organization for the Advancement of Structured Information Standards |
| **PEPPOL** | Pan-European Public Procurement Online |
| **PEPPOL-BIS** | Pan-European Public Procurement Online Business Interoperability Specifications |
| **SDI** | Electronic exchange system in Italy (Sistema Di Interscambio) |
| **UBL** | Universal Business Language |
| **UN/CEFACT** | United Nations Centre for Trade Facilitation and Electronic Business |
| **UNTDID** | UN Trade Data Interchange Directory |
| **URI** | Uniform Resource Identifier |
| **URL** | Uniform Resource Location |
| **URN** | Uniform Resource Name |
| **XML** | Extensible Mark-up Language |

1. Abstract

Directive 2014/55/​​EU, recognising that there exist multiple eInvocing formats in use across the EU and that none of these prevails to date, proposes a solution based on the definition of a semantic model which is able to support multiple formats and the translations amongst them, while ensuring the possibility of achieving compliance with the tax rules of any EU country.

As part of the CEF eIGOR action, a comparison was carried out between the elements defined in the semantic model referred to in the European standard EN 16931-1:2017 and those characteristic of the format referred to in Annex A to Ministerial Decree 55/2013 (the so-called FatturaPA). The comparison revealed a possible need to analyse possible changes to the FatturaPA format in order to bring it closer to the syntaxes allowed pursuant to Directive 2014/55/​​EU.

The analysis carried out in the context of the present Task has built upon the previous action with the aim of evaluating the opportunity to update the FatturaPA format, also in the light of the upgrade interventions carried out on the Interchange System (SDI), of the evolutions of the national regulatory framework and the results of the consolidation activities of the national CIUS (CIUS-IT).

At the end of this analysis, it was concluded that it is not necessary to modify the FatturaPA format, as the mapping rules applied by the translator and the restrictions defined in CIUS-IT were sufficient to guarantee an unambiguous translation. Such conclusion was confirmed by the result of the gap analysis between the semantic of the invoice format defined by the Italian standards and that of the technical standard EN 16931-1:2017, which proves the impossibility of a full translation from the FatturaPA format to one of the syntaxes allowed by Directive 2014/55/​​EU, unless a number of assumptions are made which however the Italian public eInvoicing infrastructure cannot afford. On the other hand, the proposed mapping from the European semantic model to the Italian one allows the central hub (*i.e.*, the SDI), which receives, controls, and forwards the electronic invoices issued to Italian Public Administrations, to carry out a “centralised” translation: hence, it allows Public Administrations to manage all electronic invoices represented according to syntaxes compliant the technical standard as required by the Directive.

Finally, it should be born in mind that the directive itself introduces obligations only for public administrations, making it mandatory to receive electronic invoices from foreign and Italian suppliers of Italian Public Administration if they comply with the formats compatible with EN 16931-1:2017 2 (UBL 2.1, UN/CEFACT CII 16B).

In light of this, and in consideration of the introduction in Italy of the B2B electronic invoicing obligation through the same infrastructures and with tools similar to European invoicing, it does not seem appropriate at the time of writing to make changes to the FatturaPA format itself.