

APPENDIX A - TECHNICAL SPECIFICATIONS

Version 1.6

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DOCUMENT STATUS

Version	Date	List of changes
1.1	05/06/2018	<ol style="list-style-type: none"> 1. Correction of misprints 2. Explanations of detailed aspects. Among these, it has been clarified that the name of the invoice files and of the data files may contain identifiers of subjects other than the transmitter 3. Evidence of the size limit for a single invoice file that can not exceed 5MB - this limit is necessary to ensure easy usability of electronic invoices via web 4. Evidence of the behavior of the Exchange System when it fails to deliver a receipt for unavailability of the transmitter channel 5. Specific use instructions for the optional elements enclosed in the information block <AltriDatiGestionali> when: <ul style="list-style-type: none"> • refueling operations are billed and the car license plate of the vehicle supplied is to be reported on the invoice • transactions already documented by receipt or commercial document are indicated on invoice 6. Appendix 1 has been updated with the indications, for each error, of whether it can occur for the ordinary invoice, the simplified invoice or both 7. The xsd schemas and table representation of the ordinary invoice and the simplified invoice have been introduced
1.2	03/10/2018	A new check has been introduced for simplified invoices in order to verify that the total amount does not exceed, for this type of invoice, the limit set by art. 21 bis of DPR 633/72 (100 euros). The corresponding error code is 00460 (page 137)
1.3	10/10/2018	The PEC address for the first transmission of electronic invoices has been explicitly indicated (page 13)
1.4	26/02/2019	<p>The elements that affect the delivery time of invoices to the recipients and of notifications to the senders, not dependent by ES, have been indicated for each channel.</p> <p>A rule to optimize the transmission/receipt by SDIFTP service has been introduced (valid from next 4/8 April)</p> <p>The times and the delivery attempts of the invoices to the</p>

		recipients, for SDICoop service, and the transmission attempts of the notifications to the senders, for SDICoop service and for PEC, have been detailed
1.4.1	29/03/2019	<p>The changes introduced with version 1.4 will be valid from next 8 april.</p> <p>The consequences of exceeding the maximum size for SFTP supports have been clarified (pag. 16, 17)</p> <p>The sending of ER has been made explicit</p> <p>The consequences of PEC and WS delivery failure have been made explicit (pag. 18,19)</p> <p>The delivery method of invoice with SdIFTP channel has been made explicit (pag. 21)</p> <p>The time from which the invoice is considered delivered to SdI has been made explicit. This time is valid for determining the days within which the possible rejection receipt must be sent (pag. 29)</p> <p>In the event of failure to comply with the rule on the control of excessive fragmentation of FTP supports, the notification via e-mail has been eliminated (it was indicated on pag. 16 of version 1.4)</p>
1.4.2	20/05/2019	<p>The check introduced for simplified invoices (error code 00460) has been modified; the max limit of the total amount is increased to 400 euros (page 140)</p> <p>The policy of retry in case of transmission from ES to SDICoop service has been modified: the attempts go from 3 to 4, with an interval of 6 hours from each other (pag. 19)</p>
1.5	01/07/2019	<p>New checks have been introduced for:</p> <ul style="list-style-type: none"> - verify the correct use of the addressee code "XXXXXXX" (error code 00313) - verify the consistency between VAT number and tax code (if both are present) for both the supplier and the buyer (error codes 00320 and 00324) - verify the proper filling of tax code, for both the supplier and the buyer, when the VAT number identifies a VAT Group (error codes 00321, 00322, 00325 and 00326) - in case of self invoice, verify that the VAT number of the supplier aren't ceased more than 5 years (error code 00323) - verify that PEC indicated into PECDestinatario field doesn't correspond to a PEC of ES (error code 00330) <p>(paragraphs modified: 2.1.1 - 2.1.2 - 2.1.4 - Appendix 1)</p>
1.6	04/05/2020	<p>The XSD of ordinary invoice is changed as below:</p> <ul style="list-style-type: none"> - introduced new attribute "SistemaEmittente" - changed numerosity of occurrences of DatiRitenuta

		<ul style="list-style-type: none"> - changed the type of Importo in ScontoMaggiorazioneType - changed enumeration of CausalePagamentoType, TipoDocumentoType, TipoRitenutaType, NaturaType and ModalitaPagamentoType - changed the complex field <DatiBollo> (the field <ImportoBollo> become optional) - introduced String35LatinExtType - changed definition of EmailType. <p>The XSD of simplified invoice is changed as below:</p> <ul style="list-style-type: none"> - introduced new attribute "SistemaEmissore" - introduced the field <BolloVirtuale> and the type BolloVirtualeType - changed enumeration of NaturaType - changed definition of EmailType. <p>The XSD of cross border invoice data is changed as below:</p> <ul style="list-style-type: none"> - changed enumeration of NaturaType. <p>The description of error 00420 for invoices is changed. New checks on invoices with error code 00443, 00444, 00445, 00471, 00472, 00473 and 00474 are introduced. The criteria of the checks with error code 00404 and 00409 on invoices are changed. The description of error 00400 for cross border invoice data is changed. New checks on cross border invoice data with error code 00321, 00325 and 00448 are introduced.</p> <p>(paragraphs modified: 2.1.2 - 2.1.7 - 2.1.8 - 2.2.9.1 – 2.2.10.1 – 2.2.10.2 – 2.2.12 - 4.2.1.2.2 – 4.2.1.3.2 - Appendix 1 – Appendix 2 – Appendix 3 – Appendix 4 – Appendix 5)</p>
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1. ELECTRONIC INVOICING – PROCESS RULES

This section of the document contains the technical specifications for dialogue with the Exchange System in the context of the electronic invoicing processes among private entities. These specifications derive from the **Specifications for the Technical Rules contained in Appendix B to Ministerial Decree 55 of 3 April 2013**; please refer to said document for the technical rules for dialogue with the ES if issuing electronic invoices to the Public Administration.

The main changes concern:

- the activation of the service by which VAT payers can register their chosen method for receiving invoice files (see paragraph 1.5.1.2);
- the possibility of delivering invoice files by making them available in the buyer/orderer's authenticated area (see paragraph 1.3.2 *Web service for making telematic services available in the authenticated area*);
- the elimination of the obligation to enter a value for the *PECDestinatario* element, in relation to the default value ("0000000") for the *CodiceDestinatario* element (see paragraph 1.5.5);
- the simplification of the process for making invoice files available, in the event that delivery is impossible for technical reasons not attributable to the Exchange System (see paragraph 1.5.7);
- the possibility, for the seller/provider and the buyer/orderer, to consult and obtain electronic invoices or lots of electronic invoices, or the relevant electronic duplicates, from the authenticated area (see paragraph 1.3.2 *Web service for making telematic services available in the authenticated area*);
- the notice informing the seller/provider that the invoice file made available in the buyer/orderer's authenticated area has been viewed (see paragraph 1.3.2);
- the introduction of an alphanumeric code on receipts, which unequivocally identifies the document (hash calculated with algorithm SHA-256) for every invoice file created (see paragraph 1.5.7);
- the inclusion of predefined coding for transactions relating to the sale of fuel (see paragraph 2.1.8).
- the addition of a new value to the list associated with the *TipoDocumento* element, for self-invoicing referred to in Article 6, paragraph 8, of Legislative Decree 471/97.

1.1 DEFINITIONS

For the purposes of this document, the following terms are used with the meanings given below:

- Sdi, the Exchange System: means the structure set up by the Ministry of Economy and Finance by which the electronic invoices are transmitted to the Public Administration (Article 1, paragraph 211, of Italian Law no. 244 of 24 December 2007) or to private entities (Article 1, paragraph 2, of Legislative Decree 127/2015);
- Revenue Agency Electronic Signature: the electronic signature which guarantees an unequivocal connection to the signatory and his/her unequivocal identification, based on a certificate issued by the Revenue Agency;
- SFTP (Secure File Transfer Protocol), : the file transfer protocol between remote systems, with secure connection;
- HTTPS (HyperText Transfer Protocol Secured), : the online file transfer protocol with a further level of encryption and authentication of data sent (SSL - Secure Sockets Layer);
- Intermediary, any third party appointed by the seller/provider or the buyer/orderer to issue, send or receive, on behalf of said seller/provider or the buyer/orderer, electronic invoices processed by the *ES*;
- SOAP Message: an XML message, structured into a header and a body, used in communications between web services;
- Issuing Subject: the seller/provider or *Intermediary* appointed to issue electronic invoices on their behalf;
- Receiving Subject: the buyer/orderer or *Intermediary* appointed to receive electronic invoices on their behalf from the *ES*;
- Transmitting Subject: the seller/provider or *Intermediary* appointed to send electronic invoices on their behalf to the *ES*;
- WSDL (Web Service Definition Language), : the XML-based language used to define a web service and describe access modes;
- XML (Extensible Markup Language), : the combination of rules for structuring data for processing in text format;

1.2 PROCEDURE FOR ISSUING ELECTRONIC INVOICES

This chapter details the technical specifications for issuing electronic invoices, with reference to the format and characteristics of the document to be transmitted.

The data on the electronic invoice to be sent via the ES must be shown in XML (eXtensible Markup Language), format according to the scheme and rules contained in paragraph 2 *Electronic invoicing - Invoice format*.

1.2.1 ELECTRONIC SIGNATURE FORMATS AND TIME REFERENCE

The ES manages both electronic invoices without electronic signatures and electronic invoices to which an electronic signature has been attached.

If an electronic signature is attached, the Es verifies that the electronic invoices are:

- signed digitally with a qualified electronic signature certificate issued by a approved certifier, included on the public list of certifiers held by the Agency for Digital Italy, as governed by Article 29, paragraph 1, of Legislative Decree no. 82 of 7 March 2005 and subsequent amendments. The permitted formats for signing the invoice electronically are the following:
 - o **CAdES-BES** (CMS Advanced Electronic Signatures) with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4, as set out in the relevant legislation in force from 1 September 2010,
 - o **XAdES-BES** (XML Advanced Electronic Signatures), with a structure compliant with the public specifications ETSI TS 101 903 version 1.4.1, as set out in the legislation in force from 1 September 2010;
- signed in CAdES format with an electronic signature certificate issued by the Revenue Agency. The certificate is issued to users of Entratel Service and it's used on own systems or PC by Desktop telematico or Entratel Multifile. We remind you that the Revenue Agency is not a qualified Certification Authority and therefore a verify of an electronic signature based on signature and encryption public keys issued by the Revenue Agency would show a not reliable CA. The users that sign electronic invoice with this kind of signature have to advice theirs customers about it and communicate them that this kind of verify must be done only using the Revenue Agency verify service

(<https://telematici.agenziaentrate.gov.it/Abilitazione/IVerificaFile.jsp>).

For the XML signature format, the only mode accepted is the “enveloped” mode. In addition the XAdES signature must have the References with URI="" or with URI="#iddoc" where iddoc is the identity code of the document to be signed: the URI attribute cannot be omitted from the Reference elements.

The ES understands the time reference to be the value entered for the “signing time” attribute, which must be present on the electronic invoice attached to the document.

If the outcome to this check is negative, the file is rejected¹

1.2.2 NAME OF THE FILES TO BE TRANSMITTED

Electronic invoices can be transmitted to the ES as detailed below:

- a) a file in xml format that complies with the rules detailed in paragraph 2 *Electronic invoicing – Invoice format*,
- b) several files, compliant with the rules detailed in point a) above, contained in a compressed file; the accepted compressed format is ZIP format.

In case a), the system checks that the **file name** complies with the following syntax:

country code	unique identification of the transmitting entity	sequential unique file code
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where:

- the *country code* shall be indicated following standard ISO 3166-1 alpha-2 code;
- the *unique transmitter entity identifier*, whether for a natural person or a legal entity, is represented by their tax identification code (tax code in the case of a transmitter entity resident in Italy, identity code in use in the country of residence in the case of a transmitter entity resident outside Italy). The length of this identifier is:

¹ Error codes: **00100** (signature certificate expired), **00101** (signature certificate revoked), **00104** (Certification Authority not reliable), **00107** (certificate not valid), **00103** (the attached digital signature does not have a time reference), **00105** (the time reference of the attached signature is incoherent)

- 11 characters (minimum) and 16 characters (maximum) in the case in which the country code is IT;
- 2 characters (minimum) and 28 characters (maximum) in all other cases;

the identifier used as the file name is not subject to checks on its validity, existence or consistency with the data contained in the invoice.

- the *sequential unique file code* consists of an alphanumeric string, maximum length 5 characters, with permitted values from [a=z], [A-Z] and [0-9].

The sequential unique file code has the sole purpose of differentiating the name of the files sent to Exchange System by the same subject. They do necessarily need to be strictly sequential and may also use different numbering styles.

If the file is signed electronically (as specified in paragraph 1.2.1 above), on the basis of the electronic signature format adopted, the file extension becomes “.xml” (for XAdES-BES signatures) or “.xml.p7m” (for CAdES-BES signatures).

The separator for the second and third element of the file name is the underscore character (“_”), ASCII code 95.

E.g.: *ITAAABBB99T99X999W_00001.xml*

IT99999999999_00002.xml.p7m

In case b), the **file name** must follow the same syntax; in this case the only accepted extension is .zip.

If using an electronic signature, it is not the compressed (.zip) file that must be digitally signed, but each individual file contained therein.

E.g.: *ITAAABBB99T99X999W_00001.zip*

which contains, by way of example:

ITAAABBB99T99X999W_00002.xml

ITAAABBB99T99X999W_00003.xml

ITAAABBB99T99X999W_00004.xml.p7m

The file name, expressed according to the described rules, is kept when the file is forwarded to the receiving subject. If a file of the type specified in case b) (compressed file) is sent to the ES, the ES sends the receiving entity the file or files contained therein, not the compressed file.

Files sent to the ES with a name which does not comply with the rules detailed above, or is the same as the name of a file sent previously, will be rejected².

1.3 PROCESS FOR TRANSMITTING INVOICES AND RECEIPTS

This section details the technical specifications for using transmission channels to send electronic invoices and the related receipts.

1.3.1 *TRANSMISSION OF THE FILE TO THE ES*

Transmission of files to the ES can be done with the following methods:

- a certified email system, hereinafter referred to as the “PEC Service”;
- application cooperation system, on the Internet, with a service using a “web service” model via HTTPS protocol, hereafter “SDICoop [ES cooperation] service”;
- a data transmission system using remote terminals using the SFTP protocol, hereafter “SDIFtp service”.
- a transmission system that can be used via the web service’s special “Invoices and payments” [Fatture e corrispettivi] functionality.

The single file must not exceed the size of 5MB.

CERTIFIED EMAIL (PEC SERVICE)

Transmitting entities intending to use certified email must use a manager with which it has a relationship specifically for the provision of the certified email service. Said manager must be included in the specific public list managed by the Agency for Digital Italy, as governed by Articles 14 and 15 of Presidential Decree no. 68 of 11 February 2005 (“Regulation containing provisions for the use of certified email, pursuant to Article 27 of Law no. 3 of 16 January 2003” - Official Gazette no. 97 of 28 April 2005).

The file to be transmitted is the attachment to the email. A single message can contain several attached files.

² Error codes: **00001** (invalid file name), **00002** (duplicate file name)

The message with the relative attachments must not be more than 30 megabytes, which is the maximum limit within which the manager is obliged to guarantee transmission, as provided for by Article 12 of the Ministerial Decree of 2 November 2005" ("Technical rules for the creation, transmission and validation, including temporal validation, of certified email" - Official Gazette no. 266 of 15 November 2005).

The use of certified email guarantees, per se, the identity of the transmitting entity; this means that it is not necessary to use identification procedures for that entity as a preparatory activity prior to transmission and, accordingly, the ES enters into contact with the transmitting entity for the first time when the first email message is received.

To guarantee the efficient management of the transmission process, the ES uses several certified email addresses at which it receives files, according to a load-sharing logic. The first time that a transmitting subject sends an invoice via certified email, it must use ES's certified email address sdi01@pec.fatturapa.it. With the first response, the ES informs the transmitting subject of the certified email address to use for subsequent transmissions.

The use of a different CEM address from the one assigned by the ES does not guarantee that the email message will be successfully received by the ES.

If the sending and receiving process is successful, the normal flow of transmission via the ES involves the sender receiving two receipts: one for acceptance by the email manager, and one for delivery by the addressee's email manager; the latter confirms that the file has been transmitted to the ES, but not that it is correct, and therefore does not confirm the issuing of the electronic invoice.

If any file is rejected by the ES, or the attached invoice is delivered to the receiving subject, or it is impossible to deliver, notice is communicated via the relevant receipts, as detailed in section 1.5.7 below.

APPLICATION COOPERATION ON THE INTERNET (SDICOOP SERVICE - TRANSMISSION)

The ES offers a web service via the internet, which can be used by an IT system or an application, which allows files to be transmitted as attachments to a SOAP message.

This mode of transmission requires:

- signing, by means of a digital signature³, of a specific service agreement by the transmitting subject;
- the ability to manage digital signatures.

The service agreement defines the rules for communication between the transmitting subject and the ES.

Following the signing of the aforementioned service agreement, the ES proceeds with the “qualification” of the calling system with a series of interoperability tests to verify the accuracy of the correspondence and, then, on the issuing of an electronic certificate to accredit the entity using the service in question.

The file, sent as a SOAP attachment, must be identified according to the nomenclature rules provided in paragraph 1.2.2 above.

The maximum size of the file attached to the message must be 5 megabytes.

In contrast to certified email which, within the file size limit of 30 megabytes, allows several attached files to be sent with just one message, this mode only allows one single file (single invoice rather than a batch of invoices or folder of invoices) at a time.

The service described above has the following features:

- HTTPS protocol as transport on coded channel TLS 1.2;
- SOAP (with attachments) as standard for messages;
- MTOM (*Message Transmission Optimization Mechanism*);
- WSDL (*Web Services Description Language*) to describe the web service's public interface;
- authentication and authorisation based on the use of certificates.

The confirmation of receipt is the *SOAP response* provided for by the service; it confirms receipt of the file but not that it is correct, and not, therefore, that the invoice has been issued.

If the file is rejected by the ES, or the invoice is delivered to the receiving subject correctly, or it is impossible to deliver, this is certified by the ES itself by preparing and sending ad hoc receipts to the sender, according to the communication system detailed in section 1.5.7 below.

³ An electronic signature based on a qualified signature certificate, released to the agreement holder, using the CAdES-BES (CMS Advanced Electronic Signatures) signature format with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4

Further details to be followed and all information on the procedures for using the service, as well as the formal description of the services via WSDL, are included in the document *Istruzioni per il servizio SDI/Coop - Trasmissione* (Instructions for the ES Coop Service - Transmission) published on the Revenue Agency website and on the www.fatturapa.gov.it (section on Exchange system documentation).

DATA TRANSMISSION SYSTEM USING REMOTE TERMINALS BASED ON THE SFTP PROTOCOL, (SDIFTP SERVICE)

The ES provides for the possibility of transmitting pre-encrypted files, through interconnection protocols and transmission channels, which may already be in use (albeit for other purposes) in liaisons with the Financial Administration, within closed circuits which identify the participants unequivocally by verifying that the channel is qualified.

This mode of transmission requires:

- signing, by means of a digital signature⁴, of a specific service agreement by the transmitting subject;
- an SFTP server provided on the internet.

The use of this method requires a structure to support the computerised activities, the capacity to manage computerised systems and a data processing centre featuring continuity and the availability of personnel to man it. Due to these characteristics, the method is suitable for systems with intermediary companies which act as concentration and distribution nodes.

The service agreement defines the rules for communication between the transmitting subject and the ES, including those relating to the flow of receipts. Following the signing of the aforementioned service agreement, the ES starts the initial phase of verifying the correct transmission/reception of encrypted FTP-supported files; then the transmitting subject must perform the interoperability tests detailed in the relevant kit prepared by the ES. At the end of said tests, if passed, the channel is officially recognised as an approved channel.

The size of each support must be such as to maximize the file transfer speed and to reduce the processing time of the supports. Each operator must therefore measure the size of own supports with the transfer rate (bit rate) that can guarantee; anyway, the maximum size of the support containing the file must be 150 megabytes. In the event of files with size greater than 150 megabyte, these

⁴ An electronic signature based on a qualified signature certificate, released to the agreement holder, using the CAdES-BES (CMS Advanced Electronic Signatures) signature format with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4

files will be renamed, they will not be picked up and it will be send a notification via e-mail to technical referent of underwriter, indicated in the registration request. There is also a constraint on the excessive parcelling of invoice files within the support: it's allowed, for each access to the server (which usually occurs every 10 minutes), the presence on the exchange node of a unique support with a size less than 15 megabytes, while any additional supports must be between 15 megabytes and 150 megabytes. Failure to comply with this restriction will result in the withdrawal of an only one support and the sending of an alert. Remember that the single invoice file (invoice or lot of invoices) must not exceed the size of 5MB.

The confirmation of reception is an outcome file ("EO" support, if the sending passes the security verification, or "ER" support, if the sending doesn't pass the security verification) that the transmitting user receives on the same node that it deposited the file to be sent; it confirms receipt of the file but not that it is correct, and not, therefore, that the invoice has been issued. The EO support is the only one that is not signed and encrypted, as it's indicated in the service instructions.

If the file is rejected by the ES, or the invoice is delivered to the receiving subject correctly, or it is impossible to deliver, this is certified by the ES itself by preparing and sending ad hoc receipts to the sender, according to the communication system detailed in section 1.5.7 below.

Further details to be followed and all information on the procedures for using the service are included in the document *Istruzioni per il servizio SDIFTP* (Instructions for the ES FTP Service) published on the Revenue Agency website and on website www.fatturapa.gov.it (section Exchange System Documentation).

SENDING VIA THE WEB

This mode requires the use of a telematic transmission functionality via the internet with HTTPS protocol as transport on coded channel TLS 1.2.

The functionality is available in an area of the "Fatture e corrispettivi" (Invoices and payments) web service.

The invoice file, or the compressed file containing several invoices (the size of the file to be sent must not exceed the 5 megabyte limit under any circumstances), can be sent via *uploading*.

The confirmation of receipt is a notice which is shown to the user on the same page that the transmission was performed; this notice confirms receipt of the file but not that it is correct, and not, therefore, that the invoice has been issued.

Subsequently, it will be possible to consult the outcome of the tests and any delivery of invoice files through the monitoring functionalities available on the same “Fatture e corrispettivi” (Invoices and payments) web interface.

1.3.2 TRANSMISSION OF THE FILE TO THE RECEIVING ENTITY

The ES sends the receiving entity the invoice by forwarding the incoming file received, using transmission channels similar to those used for receipt.

The modes provided for forwarding the files are:

- a certified email system, hereinafter referred to as the “*PEC Service*”;
- application cooperation system, on the Internet, with a service using a “web service” model via HTTPS protocol, hereafter “*SDICoop service - Receipt*”;
- data transmission system using remote terminals using the SFTP protocol, hereafter “*SDIFTP service*”;
- a web service made available in the authenticated area of the telematic services.

CERTIFIED EMAIL (PEC SERVICE)

Entities which, to receive electronic invoices from the ES, intend to use certified email must use a manager to maintain a relationship specifically for the provision of the certified email service. Said manager must be included in the specific public list managed by the Agency for Digital Italy, as governed by Articles 14 and 15 of Presidential Decree no. 68 of 11 February 2005 (“Regulation containing provisions for the use of certified email, pursuant to Article 27 of Law no. 3 of 16 January 2003” - Official Gazette no. 97 of 28 April 2005).

The forwarded file is the attachment to the email message; the ES will also send the “notification of invoice file metadata” file (see paragraph 1.5.7) attached to the same email message: every email message will have a single “invoice file” and a single “metadata file” attached.

If the sending and receiving process is completed successfully, the normal flow of communication via certified email provides for the ES being sent two receipts to its own certified email inbox: one recording acceptance by its own email manager, and one confirming delivery by the addressee’s email manager; the latter confirms that the message and the relative attachments have been “deposited” in the receiving entity’s certified email inbox, and, for the ES, confirms that the “invoice has been made available to the addressee” and

therefore leads to the “delivery receipt” being sent to the transmitting entity (see paragraph 1.5.7).

ES considers sending failed, sends a failed delivery receipt (see paragraph 1.5.7) and makes the invoice available in the authenticated area of buyer/orderer telematics services, if:

- it receives a notification of non-delivery by the addressee’s email manager;
- it doesn’t receive any notification by the addressee’s email manager within a maximum time of 40 hours.

APPLICATION COOPERATION ON THE INTERNET (SDICOOP SERVICE - RECEIPT)

The use of this mode is possible for entities which offer an internet-based web service which allows the ES, by using the service, to transmit the invoice file and the “invoice file metadata notification” file as an attachment to a SOAP message.

Whereas the service may be temporarily unavailable, for reasons independent of the ES, the System will make up to a maximum of 4 sending attempts, one every 6 hours. At the end of these attempts, ES considers sending failed, sends a failed delivery receipt (see paragraph 1.5.7) and makes the invoice available in the authenticated area of buyer/orderer telematics services.

This mode of receipt requires:

- signing, by means of a digital signature⁵, of a specific service agreement by the receiving subject;
- the ability to manage digital signatures.

The service agreement defines the rules for communication between the ES and the receiving subject.

Following the signing of the aforementioned service agreement, the ES proceeds with the “qualification” of the system to be called with a series of interoperability tests to verify the accuracy of the correspondence and, then, on the issuing of an electronic certificate to accredit the entity using the service in question.

The service described above has the following features:

- HTTPS protocol as transport on coded channel TLS 1.2;

⁵ An electronic signature based on a qualified signature certificate, released to the agreement holder, using the CAdES-BES (CMS Advanced Electronic Signatures) signature format with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4

- SOAP (with attachments) as standard for messages;
- MTOM (*Message Transmission Optimization Mechanism*);
- WSDL (*Web Services Description Language*) to describe the web service's public interface;
- authentication and authorisation based on the use of certificates.

Further details to be followed and all information on the procedures for using the service, as well as the formal description of the services via WSDL, are included in the document *Istruzioni per il servizio SDICoop - Ricezione* (Instructions for the ES Coop. Service - Reception) published on the Revenue Agency website and on the website www.fatturapa.gov.it (section Exchange system Documentation).

DATA TRANSMISSION SYSTEM USING REMOTE TERMINALS BASED ON THE SFTP PROTOCOL, (SDIFTP SERVICE)

The ES provides for the possibility of transmitting pre-encrypted files, through interconnection protocols and transmission channels, which may already be in use (albeit for other purposes) in liaisons with the Financial Administration, in any case within closed circuits which identify the participants unequivocally by verifying that the channel is qualified.

This mode of transmission requires:

- signing, by means of a digital signature⁶, of a specific service agreement by the receiving subject;
- an SFTP server provided on the internet.

The use of this method requires a structure to support the computerised activities, the capacity to manage computerised systems and a data processing centre featuring continuity and the availability of personnel to man it. Due to these characteristics, the method is suitable for systems with intermediary companies which act as concentration and distribution nodes.

The service agreement defines the rules for communication between the receiving subject and the ES, including those relating to the flow of receipts. Following the signing of the aforementioned service agreement, the ES starts the initial phase of verifying the correct transmission/reception of encrypted FTP-supported files; then the receiving subject must perform the interoperability tests

⁶ An electronic signature based on a qualified signature certificate, released to the agreement holder, using the CAdES-BES (CMS Advanced Electronic Signatures) signature format with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4

detailed in the relevant kit prepared by the ES. At the end of said tests, if passed, the channel is officially recognised as an approved channel.

An invoice by SDIFTP service is sent by making available a “FO” support that contains it, in the *exchange directory*. The datetime in which the sending of the support ends successfully is indicated in the delivery receipts that the System sends in relation to the files delivered.

Further details to be followed and all information on the procedures for using the service are included in the document *Istruzioni per il servizio SDIFTP* (Instructions for the ES FTP Service) published on the Revenue Agency website and on the website www.fatturapa.gov.it (section Exchange System Documentation).

WEB SERVICE MADE AVAILABLE IN THE AUTHENTICATED AREA OF THE TELEMATIC SERVICES

If it has not been possible to deliver the electronic invoice to the addressee, the ES makes it available to the buyer/orderer in its private area of the Revenue Agency website.

In such cases, it informs the transmitting subject of this by means of a failed delivery receipt, as outlined in paragraph 1.5.7, together with the date on which the file was made available.

When the buyer/orderer views the invoice by accessing the private area, the system records that operation and changes the status of the file thus received by the addressee. The date on which the invoice is viewed by the buyer/orderer is reported to the seller/provider in the relevant electronic invoice consultation area.

1.4 PROCEDURES FOR THE FORWARDING OF COMMUNICATIONS BY THE ES

Communications generated by the ES are forwarded via the same channel used for the transmission of the invoice file. Communications are made up of electronically signed XML files, with the **XAdES-BES** (XML Advanced Electronic Signatures) signature in “enveloped” mode, with structure adhering to the public specification ETSI TS 101 903 version 1.4.1; the files are transmitted as attachments to the messages required for the various transmission channels. The XML structure of the communication files is detailed in the “Formato dei file di comunicazione del SDI” [Format of ES communication files - user guide] included in the appendix.

In particular:

- for the “*Certified Email Service*”, communications are sent to the certified email address of the sender or the addressee of the invoice file; certified email messages are made up of a “Human Readable” version (the body of the message) and the attached XML file;
- for the “*SDICoop Service*”, the agreement provides for offering a similar service, by the entity which sent or received the invoice file, which can be used by the ES to send communications as XML files attached to SOAP messages;
- for the “*SDIFTP Service*”, communications are forwarded using the same protocol and via the same channel (for bidirectional channels) or a dedicated channel (for unidirectional channels)
- for telematic transmission via the services offered on the “Fatture e corrispettivi” (Invoices and payments) service user web interface, communications can be received as XML files, via the monitoring functionality available on the interface specified above.

1.5 MODES OF INTERACTION WITH THE EXCHANGE SYSTEM

This paragraph details the operating procedures for transmitting electronic invoices via the ES, and the exchange of information among the actors involved in the process.

1.5.1 *INTERACTION BETWEEN THE RECEIVING SUBJECT AND THE ES*

In order for the receiving entity to be able to interact with the ES validly, the essential requirements for its qualification and recognition must be met.

The meeting of these requirements takes place through the definition of the transmission channel and/or the registration of the mode used for receiving its purchase invoices.

1.5.1.1 *Definition of the transmission channel*

The transmission channel is defined through:

- the adoption of a certified email (PEC) mailbox;
- the completion of the reception service (WS-SDICoop [WS-ED Coop]), in accordance with the procedures and specifications published on the website www.fatturapa.gov.it;

- the definition of an agreement to govern the transmission of invoices, and the relative notification messages, through “file transfer” protocols within closed circuits which identify the participants with certainty, ensuring that the channel is qualified.

1.5.1.2 The registration of the chosen mode for receiving invoice files

The “Registration of the chosen mode for receiving invoice files” web functionality can be accessed from the “Fatture e corrispettivi” (Invoices and payments) service user web interface, from the “Fatturazione” (Invoicing) box on the home page.

It allows every VAT taxpayer to state the mode by which they wish to receive the electronic invoices in which they appear as the buyer/orderer. The user can chose the mode by which to receive electronic invoices. The choice made via the registration function will be considered by the ES as the priority in delivering electronic invoices.

1.5.2 PROCEDURE FOR IDENTIFYING THE TRANSMITTING ENTITY FOR THE PURPOSES OF INTERACTION WITH THE ES

In order for the transmitting entity to be able to interact with the ES validly, the essential minimum requirements for its identification must be met.

The meeting of these requirements is obtained by defining one or more transmission/communication channels, through:

- the provision of a certified email inbox or similar email address based on technologies which certify the date and time the communications are sent and received and the integrity of the same;
- adhering to and signing a *service agreement* with the ES to govern the transmission of the invoice and the relative notification messages, through a service offered using a “web-service” model;
- adhering to and signing *service agreement* with the ES to govern the transmission of invoices, and the relative notification messages, through “file transfer” protocols within closed circuits which identify the participants with certainty, ensuring that the channel is qualified.

In the event that the telematic transmission service is used via the “Fatture e corrispettivi” (Invoices and payments) service user web interface, the identification takes place through the inputting of the tax code and password issued by the Revenue Agency’s Fisconline or Entratel telematic services, or alternatively through the use of a Smartcard type device that meets the

requirements of the National Service Card [Carta Nazionale dei Servizi] (NSC), previously registered for use of the Revenue Agency's telematic services.

1.5.3 PROCEDURE FOR REGISTERING THE WEB SERVICE AND FTP CHANNELS

The web service and FTP channels can only be used after they have been registered. The registration procedure is available on the website www.fatturapa.gov.it by clicking on Home - Strumenti [Tools]- Accreditare il canale [Register the channel].

The following steps must be carried out:

- access the relevant channel
- complete a web form with the following details:
 - o the subject for which registration is requested,
 - o the channel,
 - o the holder of the agreement
 - o a technical contact,
 - o the addresses (endpoints) in relation to the channel to be registered for transmission and/or reception;
 - o only for the WS channel: also the name of the CSRs (Certificate Signing Request) necessary for generating test and production certificates;
 - o Whether the simplified flow referred to in paragraph 1.5.6 is also being used;
- once complete, the system generates a zip file called "richiesta di accreditamento" (registration request), containing:
 - o the service agreement in xml format,
 - o the relevant style sheet for displaying it,
 - o the document with the specifications for using the registered channel,
 - o the XSD and/or WSDL files necessary for interacting with the Exchange System;

- the zip file thus produced must be signed with a qualified signature certificate (CADES is the only permitted signature format), issued to the service agreement holder;
- once signed, the zip file must be sent to the certified email address specified when completing the web form;
- in response to his/her certified email message, the user will receive a message with attachments containing the digital certificates, to be used firstly during the interoperability test and then, after the positive conclusion thereof, for the dialogue in production. The response times to the certified email message are associated with the channel configuration activities and the generation of certificates;
- once the certificates have been installed on its own systems, the user can perform the interoperability tests autonomously;
- once all the tests have been passed, the user can request to move to production via the same interoperability platform. In response, the system will send a certified email message to communicate successful registration;
- for registered receiving channels, the procedure is completed with the request for the addressee code or codes (up to a maximum of 100). The request is available on the website www.fatturapa.gov.it by clicking on “Home - Strumenti [Tools] - Gestire il canale [Manage the channel]”.

1.5.4 PROCEDURE FOR SENDING INVOICE TO ES

The procedure for sending the invoice to ES involves the following actors:

- the issuing entity;
- the transmitting entity (if not the issuing entity);
- the Exchange System;

The various steps of the process can be summarised as follows:

- the issuing entity prepares the electronic invoice as specified in paragraph 1.2 above;
- the issuing subject attaches a signature to the prepared invoice according to one of the procedures detailed in paragraph 1.2.1;
- the file generated in this way is transmitted by the transmitting entity to the ES by means of the channels and procedures referred to in paragraph 1.3.1 above.

1.5.5 PROCEDURE FOR FORWARDING THE INVOICE TO THE RECEIVING ENTITY

The procedure for forwarding the electronic invoice from the ES to the receiving entity involves the following actors:

- the Exchange System;
- the receiving entity.

Once the required checks have been carried out, the ES forwards the electronic invoice via the channels and using the procedures referred to in paragraph 1.3.2 above.

To identify the channel to which to send the invoice file, the ES uses the following procedure:

- if the receiving subject has registered the mode by which it wishes to receive electronic invoices, it delivers it according to the instructions provided;
- if the *CodiceDestinatario* data element on the invoice file contains a value corresponding to an active transmission channel, it sends the invoice file to the identified channel;
- if the *CodiceDestinatario* data element on the invoice file contains the value "0000000" and the data element *PECDestinatario*, contains a value, the ES sends the file to the identified certified email mailbox;
- if the *CodiceDestinatario* data element on the invoice file contains the value "0000000" and the data element *PECDestinatario* does not contain a value, the ES makes the invoice file available in the buyer/orderer's authenticated telematic services area.

In cases in which a single subject performs the role of intermediary for both the sender of the electronic invoice and the receiving subject simultaneously via the same transmission channel, it is possible to adopt a simplified flow, the details of which are included in paragraph 1.5.6 below.

1.5.6 SIMPLIFIED FLOW

The adoption of the simplified flow for delivering invoice files is dependent on the fulfilment of all the following conditions:

- the buyer/orderer must have registered the preferred "telematic address" for receiving the files, using the registration service referred to in paragraph 1.5.1.2 above;

- the “telematic address” referred to in the previous point must be one of the channels requiring registration (“web-service or FTP, see para. 1.5.3) and cannot be a Certified Email Mailbox;
- the invoice file must be received by the ES via the same channel corresponding to the “telematic address” referred to in the previous point;
- when registering, the subject that registered the channel must have stated that it also intends to use the simplified flow.

The simplified flow is based on the transmitting subject being the same as the receiving subject, and consists of the following steps:

- the ES receives the invoice file;
- the ES carries out the tests on the invoice file received;
- if the tests are not passed, the ES sends the transmitting subject a rejection receipt;
- if the tests are passed, the ES sends the delivery receipt without transmitting the invoice file.

1.5.7 PROCEDURE FOR MANAGING RECEIPTS

All the transmission channels detailed in the previous paragraph 1.3.1 provide for return messages confirming the success of the transmission; these messages are specific to the communication infrastructure and guarantee that the message and attached files have been “made available” to the recipient by the sender.

In addition to these messages confirming receipt, the ES confirms that the principal phases of the electronic invoice transmission process have been completed by means of a communication system based on the sending of receipts using the procedures and channels outlined in paragraph 1.4 above.

Considering that, for reasons independent of ES, the channel could be temporarily unavailable, the System:

- for web-services channel (SDICoop – Reception Service), it performs up to a maximum of 6 transmission attempts, distributed over 3 days (one every 12 hours);
- for PEC channel, it performs up to a maximum of 2 transmission attempts; the second one is executed after:

- at least one hour after receipt of the notification of non-delivery by the recipient's PEC provider;
- at least 40 hours from the first attempt, in the absence of notification by the recipient's PEC provider.

After the planned attempts, if the channel is still unavailable, the process is closed and the seller can check the invoice status by monitoring and consultation functions.

The procedure for managing receipts involves the following actors:

- the transmitting entity;
- the Exchange System;
- the receiving entity.

The procedure can be broken down into the following points:

- a) once it has received the file correctly, the ES assigns an identifier and performs the required checks (see paragraph 1.6);
- b) in the event that the tests are not passed, the ES sends a **rejection receipt** to the transmitting subject;
- c) in the event that the tests are passed, the ES verifies whether a channel for delivery has been identified, on the basis of what is specified in paragraph 1.5.5;
 - if it has not been possible to identify a delivery channel, the ES makes the invoice available in the buyer/orderer's private area and sends a **failed delivery receipt**, also stating that the invoice has been made available in the buyer/orderer's authenticated telematic services area;
 - if the channel is identified, the ES sends the electronic invoice to the receiving subject; together with the invoice file, the ES also sends a **invoice file metadata notice**, in XML format, by means of which the information useful for processing and communication by the receiving subject is reported; if the transmission is completed successfully, the ES sends a **delivery receipt** of the electronic invoice to the transmitting subject and makes an electronic duplicate of the electronic invoice available in the buyer/orderer's private area;
 - in the event that, for technical reasons not attributable to the ES, transmission to the receiving subject is not possible, the ES sends

the transmitting subject a **failed delivery receipt** with which it reports that the invoice has been made available in the buyer/orderer's authenticated telematic services area;

The delivery receipt sent to the transmitting subject when delivery of the invoice has been successful also contains an indication of the invoice delivery date. This data is identified on the basis of the transmission channel, as specified in paragraph 1.7 below. As described in the mentioned paragraph, the invoice delivery process can influence the delivery time of the receipt for reasons not dependent on the ES.

The receipts are prepared according to an XML format; the technical specifications and documentation for those messages are outlined in Appendix 6.

1.6 CHECKS CARRIED OUT BY THE ES

For each file correctly received, the ES performs a series of checks prior to sending it to the addressee entity.

Within the relative limits, these checks constitute:

- an operation that is necessary to minimise the risks of error in the processing phase;
- a tool to filter the flow of information to the receiving entity in order to prevent possible costly disputes on the one hand, and accelerate any corrective interventions on the invoices for a quicker conclusion to the invoicing-payment cycle, on the other hand.

If these checks are not passed, the file is rejected and consequently not forwarded to the addressee. As stabilited at point 2.4 of provision, the rejection receipt is delivered within 5 days from correct reception of file, in other words from T0 instant as described at paragraph 1.7 below. The electronic invoice or lot of electronic invoices contained in the file are deemed not to have been issued.

The list of checks and the relative error codes are contained in Appendix 1.

1.7 ES PROCESSING TIMES

The table below shows the time events (date and time) that characterise the process and are shown in the ES receipts:

- T_0 : the time at which the invoice is received by the ES (DataOraRicezione [date/time of reception] field in the delivery receipt or failed delivery receipt);
- T_1 : the time at which the invoice is received by the addressee (DataOraConsegna [date/time of delivery] field in the delivery receipt).

You always must consider that T_1 time can be influenced by elements independent by ES infrastructure, as:

- delay of recipient's PEC provider to transmit the delivery receipt;
- bit rate that each user can ensure on own reception channel (FTP or WS);
- temporary unavailability of reception channel.

To identify these times, below we provide the references used based on the transmission channel selected by the transmitter and the addressee.

TRANSMISSION CHANNEL	T_0	T_1
Certified Email Service (PEC)	Date and time stated in the <i>delivery receipt</i> sent to the transmitting entity by its certified email manager	Date and time stated in the <i>delivery receipt</i> sent to the ES by the receiving entity's certified email manager
SDICoop service	Date and time stated in the service " <i>response</i> " given by the ES	Date and time stated in the service " <i>response</i> " given by the receiving entity
SDIFTP Service	Date and time (<i>datetime</i>) of the end of withdrawal (if it's successfully completed) of file, makes available into exchange path, returned by the transmission service, expressed according to the UTC standard (CET with daylight savings time)	Date and time (<i>datetime</i>) of delivery of FO support containing the received invoice. This datetime is indicated in the report referred on point 1, paragraph 5.5 of <i>Instructions for the SDIFTP service document</i> (version 4.1.1)
Online telematic transmission	Date and time returned by the transmission functionality response message	<i>Channel not envisaged</i>

Made available in the authenticated telematic services area	<i>Channel not envisaged</i>	Date and time at which the receiving subject or its intermediary view the invoice in the authenticated area
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2. ELECTRONIC INVOICING – INVOICE FORMAT

This section of the document describes the technical rules in relation to IT solutions to be used to issue invoices pursuant to Article 1, paragraph 3, of Legislative Decree 127/2015. These rules were changed by the **Specifiche tecniche operative del formato della fattura del Sistema di Interscambio [Operating Technical Specifications of the Exchange System Invoice Format] document referred to in Appendix A to Ministerial Decree 55/2013]**; see said document for the issuing of electronic invoices addressed to public administrations pursuant to Law 244/2007.

As regards the information content of the invoice, Italian Presidential Decree 633 of 26 October 1972 and subsequent amendments and supplements establishes the obligatory information required for tax purposes. In particular the information concerns:

- issue date;
- sequential number unequivocally identifying the invoice;
- the firm, trading name or company name, name and surname, residence or domicile of the subjects involved in the operation (seller/provider and buyer/orderer) and any tax representative, location of the stable organisation for non-resident subjects;
- seller/provider's VAT number.
- VAT number of the buyer/orderer (or VAT identification number assigned by the Member State of establishment for entities established in another EU Member State) or tax code number if not acting in the practice of a business, art or profession;
- the nature, quality and quantity of the goods and services involved in the operation;
- the prices and other data necessary in determining the taxable base, including those relating to goods sold at a discount, or with a bonus or rebate pursuant to Article 15, paragraph one, no. 2;
- the consideration relating to other goods sold at a discount, or with a bonus or rebate;
- the tax rate, amount of the tax and taxable amount rounded to the nearest euro cent;
- the date of first registration or entry in public registers and number of kilometres travelled, hours sailed or hours flown, if it is an intra-community sale of new means of transport, pursuant to Art. 38, paragraph 4, of Italian

Decree Law No 331 of 30 August 1993, converted, with amendments, by Italian Law No. 427 of 29 October 1993;

- annotation that the same has been issued on behalf of the seller/provider, by the buyer/orderer or a third party.

Besides this information, in defining the information content of the electronic invoice, the following must be taken into account:

- the information needed to transmit the invoice correctly to the Exchange System and from this to the addressee entity;
- the information needed to enable complete computerisation of the purchasing cycle through integrating the document with the payment processes and management systems;
- any further information that may be useful on the basis of the types of goods/services sold/provided and of the information needs between an individual supplier and each customer.

This section is made up of two parts:

- in part one, the data are presented and divided in such a way that mimics the structure of the file and; for each one, the name of the related data element in the trace is provided, along with a description of the meaning and how it is used
- in part two, the data are described in technical detail with particular attention to their syntactic structure and to the implementation features of the file

Appendix 3 contains the “*XML Scheme*” (xsd) of the ordinary electronic invoice, while Appendix 4 contains the “*XML Scheme*” (xsd) and tabular representation of the simplified electronic invoice (Article 21 bis of Presidential Decree 633/1972).

2.1 PART ONE

2.1.1 ELECTRONIC INVOICE HEADER: TRANSMISSION DATA

These data are essential for the correct delivery of the electronic document; they must therefore be entered on the basis of the criteria described below.

<DatiTrasmissione>

IdTrasmittente (tax identification code of the transmitting subject)

IdPaese: country code of the country which assigned a tax identity to the transmitting entity.

IdCodice: transmitter's taxpayer identification number or code (for subjects resident in Italy, this corresponds to the Codice Fiscale; for non-residents reference is made to the tax ID assigned by the appropriate authorities in the country of residence).“ If the *IdPaese* is IT, the system checks that it is present in the Tax Register: if it does not exist as a taxpayer identification code (codice fiscale), the file is rejected with error code 00300.

ProgressivoInvio: unique sequence number that the transmitting entity attributes to each file sent to the Exchange System for the sole purpose of its unequivocal identification.

FormatoTrasmissione: identifier code for the type of transmission being performed and the relative format. The value entered is always “FPR12”.

CodiceDestinatario: identifies the telematic channel on which to deliver the invoice; it must contain an alphanumeric value of 7 characters corresponding to:

- one of the codes that the Exchange System attributes to subjects, with a registered receiving channel, who have requested it using the ‘Richiesta codici destinatario B2B’ [Request B2B addressee codes] function on the website www.fatturapa.gov.it;
- ‘0000000’, for invoices addressed to a subject receiving files via certified email (PEC), where this is specified in the *PECDestinatario* field;
- ‘0000000’, for invoices addressed to a subject for which the telematic channel on which to deliver the file is unknown (certified email or other channel).
- ‘XXXXXXX’, for invoices issued to subjects that are non-resident, not established and not identified in Italy, and sent to the Exchange System in order to transmit the data referred to in paragraph 3; in this case the system checks that IdPaese field of the buyer is filling with a value different from “IT”: otherwise the file is rejected with error code 00313.

ContattiTrasmittente

Telefono: fixed / mobile telephone contact number.

Email: email address.

PECDestinatario: Certified Email Address to which, if specified, the invoice is delivered in cases in which the *CodiceDestinatario* value is '0000000' and no telematic channel associated with the buyer/orderer's VAT number is registered. PEC addresses corresponding with PEC of Exchange System (sdixx@pec.fatturapa.it) aren't allowed; otherwise the file is rejected with error code 00330.

2.1.2 ELECTRONIC INVOICE HEADER – SELLER'S/PROVIDER DETAILS

<CedentePrestatore>

DatiAnagrafici

IdFiscaleIVA (the elements in this block allow the Italian VAT number to be entered for residents in Italy and foreign residents operating in Italy and identified:

- ✓ through a Stable Organisation
- ✓ through a tax representative
- ✓ directly.

In all other cases, they allow the tax ID assigned by the authority of their country to be entered for non-resident subjects)

IdPaese: country code of the country which assigned a tax identity to the seller/provider. If equal to IT, the system checks that *TipoDocumento* field isn't equal to TD17, TD18 and TD19; otherwise the file is rejected with error code 00473.

IdCodice: tax ID number or code of the seller/provider. If the *IdPaese* is *IT*, the system checks that it is present in the Tax Register: if it does not exist as a VAT number (partita IVA), the file is rejected with error code 00301. If the VAT number ceased on a date earlier than or equal to the invoice date and if *TipoDocumento* field is different from TD20 the file is rejected with the same error code. If *TipoDocumento* field is equal to TD20 and the VAT number has been removed for

more than 5 years from the invoice date, the file is rejected with error code 00323.

CodiceFiscale: taxpayer identification code of the seller/provider. The system verifies that it is present in the Tax Register: if it does not exist as a taxpayer identification code (codice fiscale), the file is rejected with error code 00302.

In the case of *IdFiscaleIVA* of a VAT group, the system checks that the *CodiceFiscale* is also present and that it belongs to one of the participants in the group; if the *CodiceFiscale* is not present, the file is rejected with error code 00322; if it is present but not of a participant in the VAT group, the file is rejected with error code 00321.

In the case of *IdFiscaleIVA* not of a VAT group and of presence also of *CodiceFiscale*, the system checks that they refer to the same subject; otherwise the file is rejected with error code 00320.

Anagrafica

Denominazione: firm, trading name or company name of the seller/provider of the goods/services to be entered if a non-natural person.

Nome: name of the seller/provider of the goods/service to be entered in the case of a natural person.

Cognome: surname of the seller/provider of the goods/service to be entered in the case of a natural person.

Titolo: title of the seller/provider.

CodEORI: number of the EORI (*Economic Operator Registration and Identification*) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009 this code identifies economic operators in relations with customs authorities over the entire territory of the European Union.

AlboProfessionale: name of the professional roll to which the seller/provider belongs.

ProvinciaAlbo: province of the professional roll.

NumerolscrizioneAlbo: professional roll registration number.

DatalscrizioneAlbo: professional roll registration date.

RegimeFiscale: tax status of the seller/provider of the goods/service; one of the codes listed in Part II of this document must be entered.

Sede (the elements specified below refer to the registered office for companies and the tax domicile for individual firms and self-employed workers).

Indirizzo: address of the seller/provider of the goods/service; the name of the street, square, etc. must be entered, including the street number, optionally.

NumerоСивico: street number of the address specified in the preceding element; this can be omitted if already stated in the previous element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

Provincia: abbreviation code of the province to which the municipality belongs (only to be entered if the registered office is in Italy).

Nazione: country code.

StabileOrganizzazione (the elements indicated below must be obligatorily entered only when the seller/provider is non-resident and makes the transaction to which the document refers through a stable organisation)

Indirizzo: address of the stable organisation of the seller/provider of the goods/service; the name of the street, square, etc. must be entered, including the street number, optionally.

NumerоСивico: street number of the address specified in the preceding element; this can be omitted if already stated in the previous element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

Provincia: abbreviation code of the province to which the municipality or city belongs.

Nazione: country code.

IscrizioneREA (the elements specified below must obligatorily be entered only in cases of companies subject to mandatory registration in the companies' register under the terms of Article 2250 of the Italian Civil Code)

Ufficio: abbreviation code of the province where the Companies' Registry Office at which the company is registered is located.

NumeroreA: registration number with which the company is registered in the Companies Register.

CapitaleSociale: indicates the share capital as the amount effectively paid up, as found in the company's latest financial statements; this field is entered only in the case of a joint-stock company (SpA, SApA, SRL).

SocioUnico: this element is entered in cases of public limited companies; indicate whether they have a sole member or several members.

StatoLiquidazione: indication of whether the company is in liquidation or not.

Contatti

Telefono: seller/provider's fixed/mobile telephone contact number.

Fax: seller/provider's fax number.

Email: seller/provider's email address.

RiferimentoAmministrazione: any references of use to the addressee for automating the administrative management of the invoicing transaction.

2.1.3 ELECTRONIC INVOICE HEADER – DETAILS OF THE SELLER/PROVIDER'S TAX REPRESENTATIVE

To be entered if the seller/provider makes use of a tax representative in Italy, under the terms of Italian Presidential Decree No. 633 of 1972 and subsequent amendments and supplements.

<RappresentanteFiscale>

DatiAnagrafici

IdFiscaleIVA (the following elements enable the VAT number of the tax representative of the seller/provider to be entered)

IdPaese: country code of the country which assigned a tax identity to the representative.

IdCodice: tax ID number or code of the tax representative. If the *IdPaese* is *IT*, the system checks that it is present in the Tax Register: if it does not exist as a VAT number (partita IVA), the file is rejected with error code 00303.

CodiceFiscale: : taxpayer identification code (codice fiscale) of the seller/provider's tax representative. The system verifies that it is present in the Tax Register: if it does not exist as a taxpayer identification code (codice fiscale), the file is rejected with error code 00304.

Anagrafica

Denominazione: firm, trading name or company name of the tax representative of the seller/provider to be entered if a non-natural person.

Nome: name of the seller/provider's tax representative to be entered in the case of a natural person.

Cognome: surname of the seller/provider's tax representative to be entered in the case of a natural person.

Titolo: title of the seller/provider's tax representative.

CodEORI: : number of the EORI (*Economic Operator Registration and Identification*) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009 this code identifies economic operators in relations with customs authorities over the entire territory of the European Union.

2.1.4 ELECTRONIC INVOICE HEADER – BUYER/ORDERER DETAILS

<CessionarioCommittente>

DatiAnagrafici

IdFiscaleIVA (the entry of this element is a non-exclusive alternative to the entry of the *CodiceFiscale* element; in other

words, they do not have to be entered if the *CodiceFiscale* element is entered; if no value is entered for either, the file is rejected with error code 00417; the elements of this block make it possible to enter the Italian VAT number for residents in Italy and for identified foreign residents operating in Italy:

- ✓ through a Stable Organisation
- ✓ through a tax representative
- ✓ directly.

In all other cases, they allow the tax ID assigned by the authority of their country to be entered for non-resident subjects)

IdPaese: country code of the country which assigned a tax identity to the buyer/orderer.

IdCodice: tax ID number or code of the buyer/orderer. If the *IdPaese* is *IT*, the system checks that it is present in the Tax Register: if it does not exist as a taxpayer identification code (codice fiscale), the file is rejected with error code 00305.

CodiceFiscale: the entry of this element is a non-exclusive alternative to the entry of the *IdFiscale/VA* element (it does not need to be entered if the *IdFiscale/VA* element is entered; if no value is entered for either, the file is rejected with error code 00417); it makes it possible to enter the taxpayer identification code (codice fiscale) of the buyer/orderer. The system verifies that it is present in the Tax Register: if it does not exist as a taxpayer identification code (codice fiscale), the file is rejected with error code 00306.

In the case of *IdFiscale/VA* of a VAT group, the system checks that the *CodiceFiscale* is also present and that it belongs to one of the participants in the group; if the *CodiceFiscale* is not present, the file is rejected with error code 00326; if it is present but not of a participant in the VAT group, the file is rejected with error code 00325.

In the case of *IdFiscale/VA* not of a VAT group and of presence also of *CodiceFiscale*, the system checks that they refer to the same subject; otherwise the file is rejected with error code 00324.

Anagrafica

Denominazione: firm, trading name or company name of the buyer/orderer to be entered if a non-natural person.

Nome: name of the buyer/orderer to be entered in the case of a natural person.

Cognome: surname of the buyer/orderer to be entered in the case of a natural person.

Titolo: title of the buyer/orderer.

CodEORI: number of the EORI (*Economic Operator Registration and Identification*) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009 this code identifies economic operators in relations with customs authorities over the entire territory of the European Union.

Sede (in the case of the supply of services such as electricity, gas, etc. the data may refer to the location of the facility, pursuant to Ministerial Decree 370/2000)

Indirizzo: address of the buyer/orderer; the name of the street, square, etc. must be entered, including the street number, optionally.

NumeroSociale: street number of the address specified in the preceding element; this can be omitted if already stated in the previous element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

Provincia: abbreviation code of the province to which the municipality or city belongs.

Nazione: country code according to the alpha-2 code of the ISO 3166-1 standard.

StabileOrganizzazione (the elements indicated below must be entered only when the buyer/orderer is non-resident and, for the operation to which the document refers, has an organisation resident in Italy. They refer to a stable organisation in Italy)

Indirizzo: address of the stable organisation of the buyer/orderer of the goods/service; the name of the street, square, etc. must be entered, including the street number, optionally.

NumerоСивico: street number of the address specified in the preceding element; this can be omitted if already stated in the previous element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

Provincia: abbreviation code of the province to which the municipality or city belongs.

Nazione: country code.

RappresentanteFiscale

IdFiscaleIVA (the following elements enable the VAT number of the tax representative of the buyer/orderer to be entered)

IdPaese: country code of the country which assigned a tax identity to the tax representative.

IdCodice: tax ID number or code of the tax representative.

Denominazione: firm, trading name or company name of the tax representative of the buyer/orderer to be entered if not a natural person.

Nome: name of the buyer/orderer's tax representative to be entered in the case of a natural person.

Cognome: surname of the buyer/orderer's tax representative to be entered in the case of a natural person.

2.1.5 ELECTRONIC INVOICE HEADER – THIRD-PARTY INTERMEDIARY ISSUER DETAILS

<TerzoIntermediarioOSoggettoEmittente>

DatiAnagrafici

IdFiscaleIVA (these elements enable the VAT number to be entered for subjects resident in Italy or the tax ID assigned by the authority of their country to be entered for non-resident subjects)

IdPaese: country code of the country which assigned a tax identity to the third-party intermediary.

IdCodice: tax ID number or code of the third-party intermediary.

CodiceFiscale: tax code number of the third-party intermediary issuer.

Anagrafica

Denominazione: firm, trading name or company name of the third-party intermediary issuer if a non-natural person.

Nome: name of the third-party intermediary issuer if a natural person.

Cognome: surname of the third-party intermediary issuer if a natural person.

Titolo: title of the third-party intermediary issuer.

CodEORI: number of the EORI (*Economic Operator Registration and Identification*) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009 this code identifies economic operators in relations with customs authorities over the entire territory of the European Union.

2.1.6 ELECTRONIC INVOICE HEADER: ISSUING SUBJECT

In the case of documents issued by a subject other than the seller/provider the following element must be entered.

SoggettoEmittente: code which indicates whether the invoice has been issued by the buyer/orderer or by a third party on behalf of the seller/provider.

2.1.7 ELECTRONIC INVOICE BODY: GENERAL DATA

<DatiGenerali>

DatiGeneraliDocumento

TipoDocumento: type of document being transmitted (invoice, deposit/advance on invoice, deposit/advance on fee, credit note, debit note, fee, self-invoicing).

Divisa: type of currency used to indicate the amounts.

Data: document date.

Numerico: sequential number attributed by the seller/provider to the document. This must contain at least one numerical character. Otherwise, the file is rejected with error code 00425.

DatiRitenuta (the following elements must be entered if tax withholding or social security contributions, that cannot be represented as cash, are applicable)

TipoRitenuta: type of withholding (natural persons, legal persons, social security contribution).

ImportoRitenuta: amount of the withholding.

AliquotaRitenuta: withholding tax rate (expressed as a percentage %).

CausalePagamento: payment reason code (the code corresponds to that used to complete form CU).

DatiBollo (in the event that stamp duty is payable, the field *BolloVirtuale* must be filled, instead the field *ImportoBollo* isn't mandatory)

BolloVirtuale: indicates that stamp duty has been paid pursuant to Decree of the Ministry of the Economy and Finance of 17 June 2014 (virtual stamp duty).

ImportoBollo: amount of stamp duty.

DatiCassaPrevidenziale (the following fields must be entered in the event that pension contributions are payable)

TipoCassa: pension fund of the relevant professional category.

AICassa: contribution rate (expressed as a percentage %) envisaged for the pension fund.

ImportoContributoCassa: amount of the contribution relating to the pension fund of the professional category.

ImponibileCassa: total amount of turnover on which to apply the pension fund contribution.

AliquotalVA: VAT applied to the pension fund contribution. This must be expressed as a percentage (e.g. 10% is expressed as 10.00 and not as 0.10), otherwise, the file is rejected with error code 00424. If this is not applicable, the element must be entered as zero: if entered as zero, the system verifies that the element *Natura* is present; if it is absent, the file is rejected with error code 00413.

Ritenuta: indication of whether the fund contribution is subject to withholding. If subject to withholding (element entered as SI (YES)), the system checks for the presence of the *DatiRitenuta* block referred to above: if this block is absent, the file is rejected with error code 00415.

Natura: code which expresses the non-taxable nature of the pension contribution. This must be present only if the *AliquotalVA* element is entered as zero. If it is present, with a value other than zero entered for the *AliquotalVA* element, the file is rejected with error code 0414.

RiferimentoAmministrazione: any references of use to the addressee for automation of the administrative management of the invoicing transaction (expense item, income statement, etc.).

ScontoMaggiorazione

Tipo: indicate whether this is a discount or supplement.

Percentuale: percentage discount or supplement.

Importo: amount of the discount or supplement.

ImportoTotaleDocumento: total amount of the document including tax charged to the buyer/orderer.

Arrotondamento: amount of any rounding on the document total.

Causale: description of the reason for the document.

Art73: indicates whether the document has been issued according to methods and terms laid down in a ministerial decree pursuant to article 73 of Italian Presidential Decree 633/72 (this enables the seller/provider to issue several documents with the same number in the same year).

DatiOrdineAcquisto (data on the purchase order that led to the sale/provision to which the invoice document refers)

RiferimentoNumeroLinea: number of the line or lines of detail of the invoice to which the purchase order, as identified by the next three elements, (*IdDocumento*, *Data*, *NumItem*) refers; if the purchase order refers to the entire invoice, this element must not be entered.

IdDocumento: number of the purchase order associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

Data: date of the purchase order associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

NumItem: identity code of the single item (order line) in the purchase order associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

CodiceCommessaConvenzione: code of the order or agreement associated with the invoice.

CodiceCUP: code managed by the CIPE (Interministerial Committee for Economic Planning) which characterises every public investment project (Individual Project Code).

CodiceCIG: Tender procedure Identification Code.

DatiContratto (data on the contract that led to the sale/provision to which the invoice document refers)

RiferimentoNumeroLinea: number of the line or lines of detail of the invoice to which the contract, as identified by the next three elements (*IdDocumento*, *Data* *NumItem*), refers; if the contract refers to the entire invoice, this element must not be entered.

IdDocumento: number of the contract associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

Data: date of the contract associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

NumItem: identity code of the single item (contract line) in the contract associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

CodiceCommessaConvenzione: code of the order or agreement associated with the invoice.

CodiceCUP: code managed by the CIPE (Interministerial Committee for Economic Planning) which characterises every public investment project (Individual Project Code).

CodiceCIG: Tender procedure Identification Code.

DatiConvenzione (data on the agreement linked to the invoice)

RiferimentoNumeroLinea: number of the line or lines of detail of the invoice to which the agreement, as identified by the next three elements (*IdDocumento*, *Data*, *NumItem*), refers; if the agreement refers to the entire invoice, this element must not be entered.

IdDocumento: number of the agreement associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

Data: date of the agreement associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

NumItem: identity code of the single item (agreement line) in the agreement associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

CodiceCommessaConvenzione: code of the order or agreement associated with the invoice.

CodiceCUP: code managed by the CIPE (Interministerial Committee for Economic Planning) which characterises every public investment project (Individual Project Code).

CodiceCIG: Tender procedure Identification Code.

DatiRicezione (data on receipt of the goods/service to which the invoice document refers)

RiferimentoNumeroLinea: number of the line or lines of detail of the invoice to which the receipt, as identified by the next three elements (*IdDocumento*, *Data*, *NumItem*), refers; if the receipt refers to the entire invoice, this element must not be entered.

IdDocumento: number of the receipt associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

Data: date of the receipt associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

NumItem: identity code of the single item (receipt line) in the receipt associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* element.

CodiceCommessaConvenzione: code of the order or agreement associated with the invoice.

CodiceCUP: code managed by the CIPE (Interministerial Committee for Economic Planning) which characterises every public investment project (Individual Project Code).

CodiceCIG: Tender procedure Identification Code.

DatiFattureCollegate (data on the invoice with which the document in question is associated)

RiferimentoNumeroLinea: number of the line or lines of detail of the document to which the associated invoice, as identified by the next three elements (*IdDocumento*, *Data*, *NumItem*), refers; if the associated invoice refers to the entire document, this element must not be entered.

IdDocumento: number of the invoice associated with the document or with the document line/lines indicated in the *RiferimentoNumeroLinea* element.

Data: date of the invoice associated with the document or with the document line/lines indicated in the *RiferimentoNumeroLinea* element. It must never be later than the date of the document in question; otherwise, the file is rejected with error code 00418.

NumItem: identifier of the individual entry (associated invoice line) of the invoice associated with the document or with the document line/lines indicated in the element *RiferimentoNumeroLinea*.

CodiceCommessaConvenzione: code of the order or agreement associated with the invoice.

CodiceCUP: code managed by the CIPE (Interministerial Committee for Economic Planning) which characterises every public investment project (Individual Project Code).

CodiceCIG: Tender procedure Identification Code.

DatiSAL

RiferimentoFase: stage of progress to which the invoice refers.

DatiDDT (in cases in which a transport document associated with the invoice is present, in cases of deferred invoicing, the following elements must be entered for each transport document)

NumerodDT: Transport Document number.

DataDDT: Transport Document date (expressed according to the ISO 8601:2004 format).

RiferimentoNumeroLinea: number of the line or lines of detail of the invoice to which the Transport Document [DDT] (as identified by the *NumerodDT* and *DataDDT elements*) refers; if the transport document refers to the entire invoice, this element must not be entered.

DatiTrasporto

DatiAnagraficiVettore

IdFiscaleIVA (these elements enable the VAT number to be entered for subjects resident in Italy or the tax ID assigned by the authority of their country to be entered for non-resident subjects)

IdPaese: country code of the country which assigned a tax identity to the carrier.

IdCodice: tax ID number or code of the carrier.

CodiceFiscale: taxpayer identification code (codice fiscale) of the carrier.

Anagrafica

Denominazione: firm, trading name or company name of the carrier if not a natural person.

Nome: name of the carrier if a natural person.

Cognome: surname of the carrier if a natural person.

Titolo: title of the carrier.

CodEORI: number of the EORI (*Economic Operator Registration and Identification*) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009 this code identifies economic

operators in relations with customs authorities over the entire territory of the European Union.

Numerollicenzaguida: ID number of the driving licence.

Mezzotrasporto: means of transport used

Causaletrasporto: justification for the transport.

Numerocolli: number of packages transported.

Descrizione: description (nature, quality, appearance, etc.) of the packages transported.

Unitamisurapeso: unit of measurement of the weight of the goods transported.

Pesolordo: gross weight of the goods.

Pesonetto: net weight of the goods.

Dataoraritiro: date and time of collection of the goods.

Datainiziotrasporto: transport starting date.

Tiporesa: code identifying the type of return.

Indirizzoresa

Indirizzo: return address (name of street, square, etc., and any street number).

Numerocivico: street number of the return address, if not included in the previous field.

CAP: postcode of the return address.

Comune: municipality to which the return address refers.

Provincia: abbreviation code of the province to which the municipality or city belongs.

Nazione: country code.

Dataoraconsegna: date and time of delivery of the goods.

FatturaPrincipale (present in the case of an invoice for ancillary transactions, issued by road hauliers to obtain subsidies in VAT registration and payment)

NumerоФatturaPrincipale: number of the invoice in relation to the transport of goods, to be indicated on invoices issued by road hauliers to certify the ancillary transactions.

DataFatturaPrincipale: date of main invoice.

2.1.8 ELECTRONIC INVOICE BODY: GOODS/SERVICES DATA

<DatiBeniServizi>

DettaglioLinee

NumerоЛinea: number that identifies the detail line of the goods/service shown in the document.

TipoCessionePrestazione: code that identifies the type of sale/provision if this is a discount, bonus, rebate, ancillary expense; it can only be completed in these cases.

CodiceArticolo

CodiceTipo: indicates the article code type (i.e.:TARIC, CPV, EAN, SSC, ...). If the invoice relates to the sale of diesel oil or petrol, the element must be entered with the wording “CARB” [FUEL].

CodiceValore: value of the article code corresponding to the type. If the *CodiceTipo* [Type Code] element is entered as “CARB”, the *CodiceValore* element must contain one of the following codes:

- “27101245” (for the sale of unleaded petrol with octane rating => 95 and < 98);
- “27101249” (for the sale of unleaded petrol with octane rating => 98);
- “27101943” (for the sale of diesel oils with a sulphur content, by weight, less than or equal to 0.001%);

- “27102011” (for the sale of denatured diesel oil with a sulphur content, by weight, in the diesel oil =< 0.001%)

reported in the relevant table TA13, for energy products - published on the Customs Agency website [Agenzia delle Dogane]

Descrizione: nature and quality of the goods/service involved in the sale/provision; it can also refer to a previous document issued by way of deposit/advance.

Quantità: number of units sold/provided; can not be entered in cases in which the service is not quantifiable.

UnitaMisura: unit of measurement in which the *Quantità* field is expressed.

DataInizioPeriodo: starting date of the reference period to which any service provided refers.

DataFinePeriodo: end date of the reference period to which any service provided refers.

PrezzoUnitario: unit price of the goods/service; in the case of goods sold with a discount, bonus or rebate, the amount indicated represents the "*normal value*".

ScontoMaggiorazione

Tipo: indicate whether this is a discount or supplement.

Percentuale: percentage discount or supplement.

Importo: amount of the discount or supplement.

PrezzoTotale: total amount of the goods/service. The entered value must correspond to the product of the previous element *PrezzoUnitario*, increased or decreased on the basis of the presence of the *ScontoMaggiorazione* element, for the *Quantità* element. If the aforementioned correspondence is not confirmed and the difference is more than ±1 euro cent (permitted tolerance), the file is rejected with error code 00423

AliquotaIVA: VAT applied to the sale/provision. This must be expressed as a percentage (e.g. 10% is expressed as 10.00 and not as 0.10), otherwise, the file is rejected with error code 00424. If this is not applicable, the field must be entered as zero: if entered

as zero, the system verifies that the *Natura* element is present; otherwise, the file is rejected with error code 00400.

Ritenuta: indicates whether the invoice line refers to a sale/provision subject to tax withholding. If subject to withholding (element entered as *SI* (YES)), the system checks for the presence of the *DatiRitenuta* block referred to in paragraph 2.1.7: if this block is absent, the file is rejected with error code 00411.

Natura: code which expresses the nature of transactions which are not taxable or cases of a reverse charge. This must be present only if the *Aliquota/VA* element is entered as zero. If it is present, with a value other than zero entered for the *Aliquota/VA* element, the file is rejected with error code 00401.

RiferimentoAmministrazione: any references of use to the addressee for automation of the administrative management of the invoicing transaction (expense item, income statement, etc.).

AltriDatiGestionali: this optional information block allows you to represent data useful for the automatic management of the electronic invoice and data contained therein. The following elements can be used for exchange of informations agreed between the parties. You can enter more blocks *AltriDatiGestionali* for each invoice line (there isn't an established limit on the number of blocks that can be enter, but the entire invoice must not "weigh" more than 5MB). For specific operations, the following elements can be used to comply with regulations, as indicated below.

TipoDato: code identifying the type of information.

In order to enter the car license plate on the invoice (example d.P.R. 09/06/2000 n. 277), this element must be fill with the string "TARGA".

In order to enter the reference to receipt (D.M. 30/03/1992) or to a commercial document (defined on Provision of Revenue Agency Director 28/10/2016), this element must be fill with the string "SCONTRINO".

RiferimentoTesto: alphanumeric value relating to the type of information.

In order to enter the car license plate on the invoice (example d.P.R. 09/06/2000 n. 277), this element must be fill with the number of car license plate.

In order to enter the reference to receipt or to a commercial document, this element must be filled with the relative alphanumeric id.

RiferimentoNumero: numeric value relating to the type of information.

RiferimentoData: date relating to the type of information.

In order to enter the reference to receipt or to a commercial document, this element must be filled with the relative emission date, with format ISO 8601:2004, precision **YYYY-MM-DD**.

DatiRiepilogo (mandatory data; this block must be entered for each VAT rate and tax payment method ("splitting of payments" or ordinary), and/or for each nature; otherwise, the file is rejected with error code 00443 or 00444).

AliquotaVA: VAT rate. This must be expressed as a percentage (e.g. 10% is expressed as 10.00 and not as 0.10), otherwise, the file is rejected with error code 00424.

Natura: code which expresses the nature of transactions which are not taxable. If the *AliquotaVA* element is zero, the *Natura* element is obligatory; conversely, it must not be present if the *AliquotaVA* element is not zero; otherwise, the file is rejected with error codes 00429 and 00430, respectively. Neither must it have the type *N6* value (reverse charge) if the next element *EsigibilitaVA* is entered as *S* (splitting of payments); otherwise, the file is rejected with error code 00420.

SpeseAccessorie: payments relating to ancillary sales, (e.g. packaging etc.) if present.

Arrotondamento: rounding on the taxable base or amount, if present.

ImponibileImporto: value that represents the taxable base, for transactions subject to VAT, or the amount for transactions not 'taxable'. The entered value must, for each different VAT rate, correspond to the sum of the following elements:

- ✓ *PrezzoTotale* entered in *DettaglioLinee*
- ✓ *ImportoContributoCassa* entered in *DatiCassaPrevidenziale* (if present)
- ✓ *Arrotondamento* entered in *DatiRiepilogo*

If the aforementioned correspondence is not present and the difference is more than ± 1 euro (permitted tolerance), the file is rejected with error code 00422.

Imposta: tax corresponding to application of the VAT rate to the relevant taxable base. The entered value must correspond to the product of the previous elements *AliquotaVA* and *ImponibileImporto*, divided by 100, rounded to two decimal places (down if the third decimal place is less than 5, up if the third decimal place is equal to or greater than 5). If the aforementioned correspondence is not confirmed and the difference is more than ± 1 euro cent (permitted tolerance), the file is rejected with error code 00421.

EsigibilitàIVA: code that expresses the VAT chargeability system (deferred or immediate) or the tax payment method (splitting of payments). It must not have the value S (splitting of payments) if the previous element *Natura* is entered as a type *N6* code; otherwise, the file is rejected with error code 00420.

RiferimentoNormativo: reference legislation (obligatory in cases of transactions as described in the *Natura* element).

2.1.9 ELECTRONIC INVOICE BODY – VEHICLE DATA

Present in cases of sales between member countries of new means of transport. Data on the vehicles pursuant to Article 38, paragraph 4, of Italian Decree Law No 331 of 1993.

<DatiVeicoli>

Data: date of first registration of the means of transport in public registers.

TotalePercorso: total kilometres driven, or total hours sailed or flown of the means of transport.

2.1.10 ELECTRONIC INVOICE BODY – PAYMENT DATA

<DatiPagamento>

CondizioniPagamento: code identifying the payment conditions.

DettaglioPagamento

Beneficiario: personal details of the beneficiary of the payment (usable if a beneficiary different from the seller/provider is to be indicated).

ModalitaPagamento: code identifying the payment methods.

DataRiferimentoTerminiPagamento: date from which the payment terms start.

GiorniTerminiPagamento: payment term expressed in days starting from the reference date pursuant to the *DataRiferimentoTerminiPagamento* element.

DataScadenzaPagamento: expiry date of the payment term.

ImportoPagamento: amount relative to the payment.

CodUfficioPostale: code of the post office (in the case of payment methods that presuppose the indication).

CognomeQuietanzante: surname of the receipt issuer, in cases of “cash at treasury” payment methods.

NomeQuietanzante: name of the receipt issuer, in cases of “cash at treasury” payment methods.

CFQuietanzante: taxpayer identification code (codice fiscale) of the receipt issuer, in cases of “cash at treasury” payment methods.

TitoloQuietanzante: title of the receipt issuer, in cases of “cash at treasury” payment methods.

IstitutoFinanziario: name of the Financial Institution to which to make the payment.

IBAN: international bank routing code which allows for identification, in a standard manner, of the beneficiary's current account (*International Bank Account Number*).

ABI: ABI (*Associazione Bancaria Italiana*) code.

CAB: CAB (*Codice di Avviamento Bancario*) code.

BIC: BIC (*Bank Identifier Code*) code.

ScontoPagamentoAnticipato: amount of discount for advance payment.

DataLimitePagamentoAnticipato: limit date set for advance payment.

PenalitaPagamentiRitardati: amount of penalty due for late payments.

DataDecorrenzaPenale: starting date of the penalty.

CodicePagamento: code to be used for reconciliation of collections on the part of the seller/provider.

2.1.11 ELECTRONIC INVOICE BODY – ATTACHMENTS

<Allegati>

NomeAttachment: contains the name of the document attached to the electronic invoice.

AlgoritmoCompressione: algorithm used to compress the attachment.

FormatoAttachment: format of the attachment.

DescrizioneAttachment: description of the document attached to the electronic invoice.

Attachment: contains the document attached to the electronic invoice

2.2 PART TWO

2.2.1 XML FILE SCHEMA

The "XML Schema" is the language for describing the contents of an XML file; its purpose is to define which elements are allowed, which types of data are associated with them and which hierarchical relationship the elements of the file have among them. This mainly allows the validation of the XML file, that is the verification that its elements are compliant with the description in XML Schema language. An XML Schema Definition (XSD) is a concrete example (instance) of an XML schema written in XML Schema.

General rule to keep in mind when creating the XML file: **the tags that you decide not to enhance, don't have to be present in the file.**

2.2.2 ROOT ELEMENT “FATTURA ELETTRONICA”

XML file is entirely delimited by root element **FatturaElettronica** and it's composed by sequence of 3 complex types:

FatturaElettronicaHeader

FatturaElettronicaBody

Ds:Signature

The first, **FatturaElettronicaHeader**, is mandatory and only can be entered once in the electronic invoice. It contains the following data macroblocks:

DatiTrasmissione

CedentePrestatore

RappresentanteFiscale

CessionarioCommittente

TerzoIntermediarioOSoggettoEmittente

SoggettoEmittente

The second, **FatturaElettronicaBody**, is mandatory and can be entered more than once in the electronic invoice, if you want transmit an invoices batch. It contains the following data macroblocks:

DatiGenerali

DatiBeniServizi

DatiVeicoli

DatiPagamento

Allegati

The third, **ds:Signature**, is not mandatory and referring the following namespace:

<http://www.w3.org/2000/09/xmldsig#> .

It's used for signing with XAdES-Bes technology.

A general view of what described above can be obtained from the following figure:

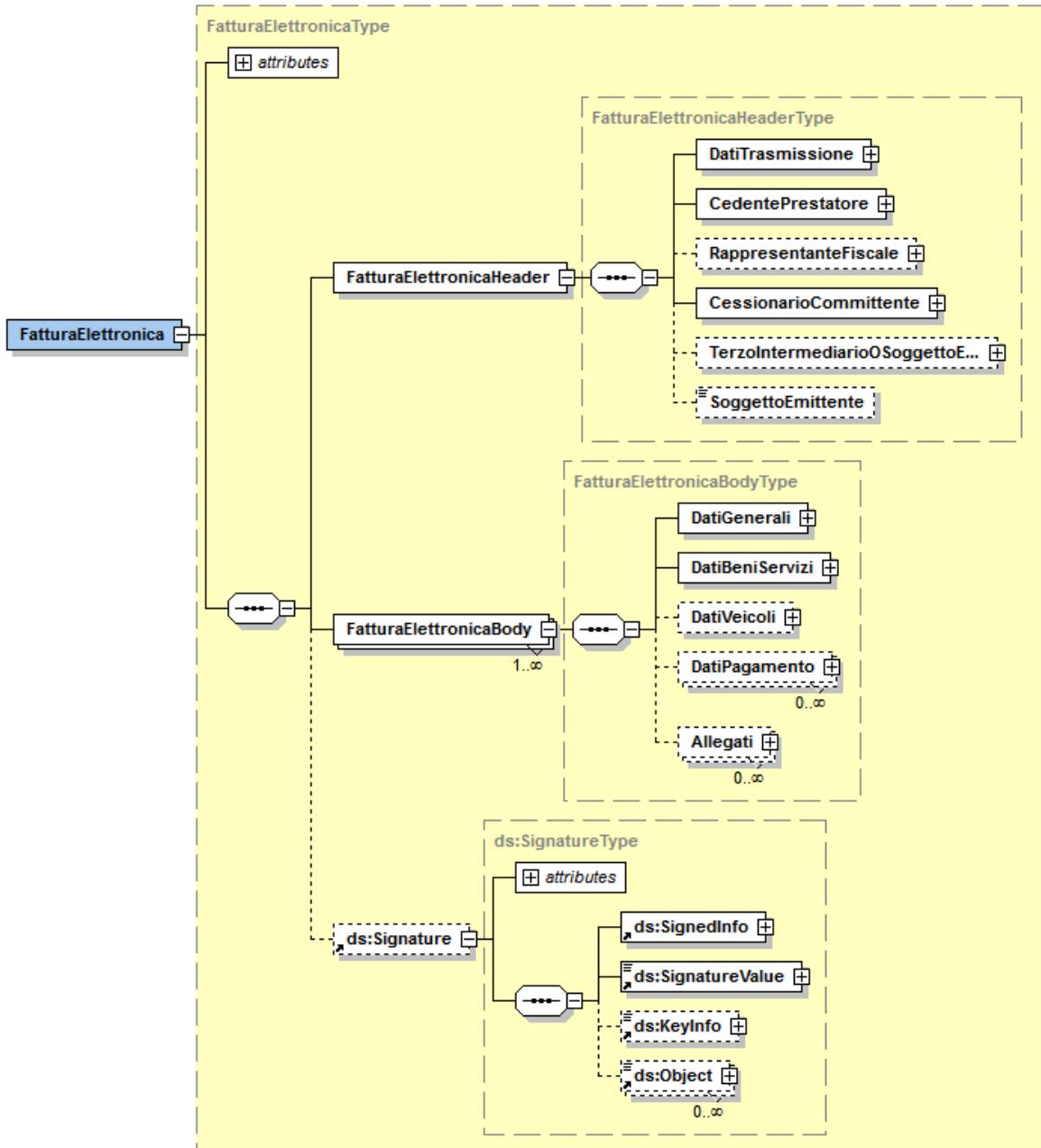


Figure 1: Root element `Fattura Elettronica`: Header, Body and `ds:Signature`

In the following paragraphs will be analyzed and described all the elements of the first and the second "macroblock".

Attention is drawn to a graphic peculiarity of the figures presented below: the continuous line frames represent MANDATORY elements, those with dashed lines represent OPTIONAL elements.

2.2.3 ELECTRONIC INVOICE HEADER: TRANSMISSION DATA

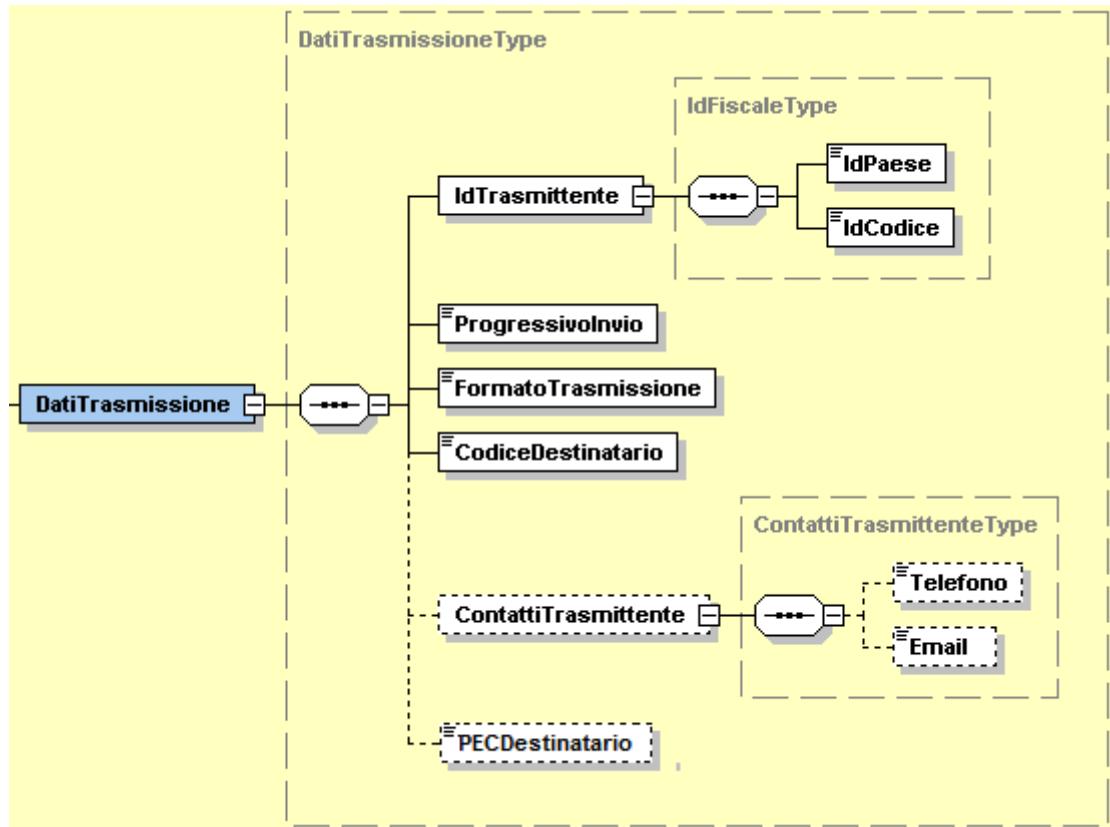


Figure 2: Element DatiTrasmissione

The complex element **DatiTrasmissione** contains the following fields:

IdTrasmittente that consists of

IdPaese: country code according to the alpha-2 code of the ISO 3166-1 standard.

IdCodice: alphanumeric format; max length 28 characters.

ProgressivoInvio: alphanumeric format; max length 10 characters.

FormatoTrasmissione: alphanumeric format; length of 5 characters; only the following values are allowed:

FPR12 invoice to private parties

CodiceDestinatario: alphanumeric format; length of 7 characters.

ContattiTrasmittente that consists of

Telefono: alphanumeric format; min length 5 and max length 12 characters.

Email: alphanumeric format; min length 7 and max length 256 characters.

PECDestinatario: alphanumeric format; min length 7 and max length 256 characters.

2.2.4 ELECTRONIC INVOICE HEADER: SELLER/PROVIDER

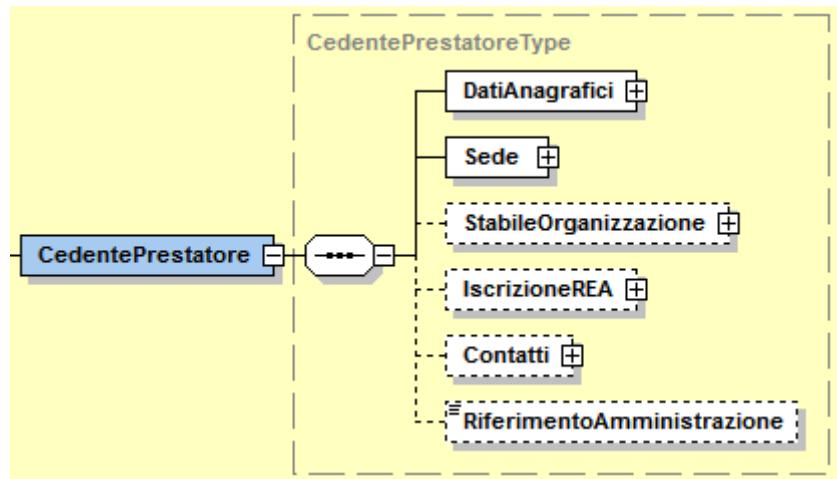


Figure 3: Element CedentePrestatore

The complex element **CedentePrestatore** consists of fields illustrated in figure 3 and described below.

2.2.4.1 Dati Anagrafici

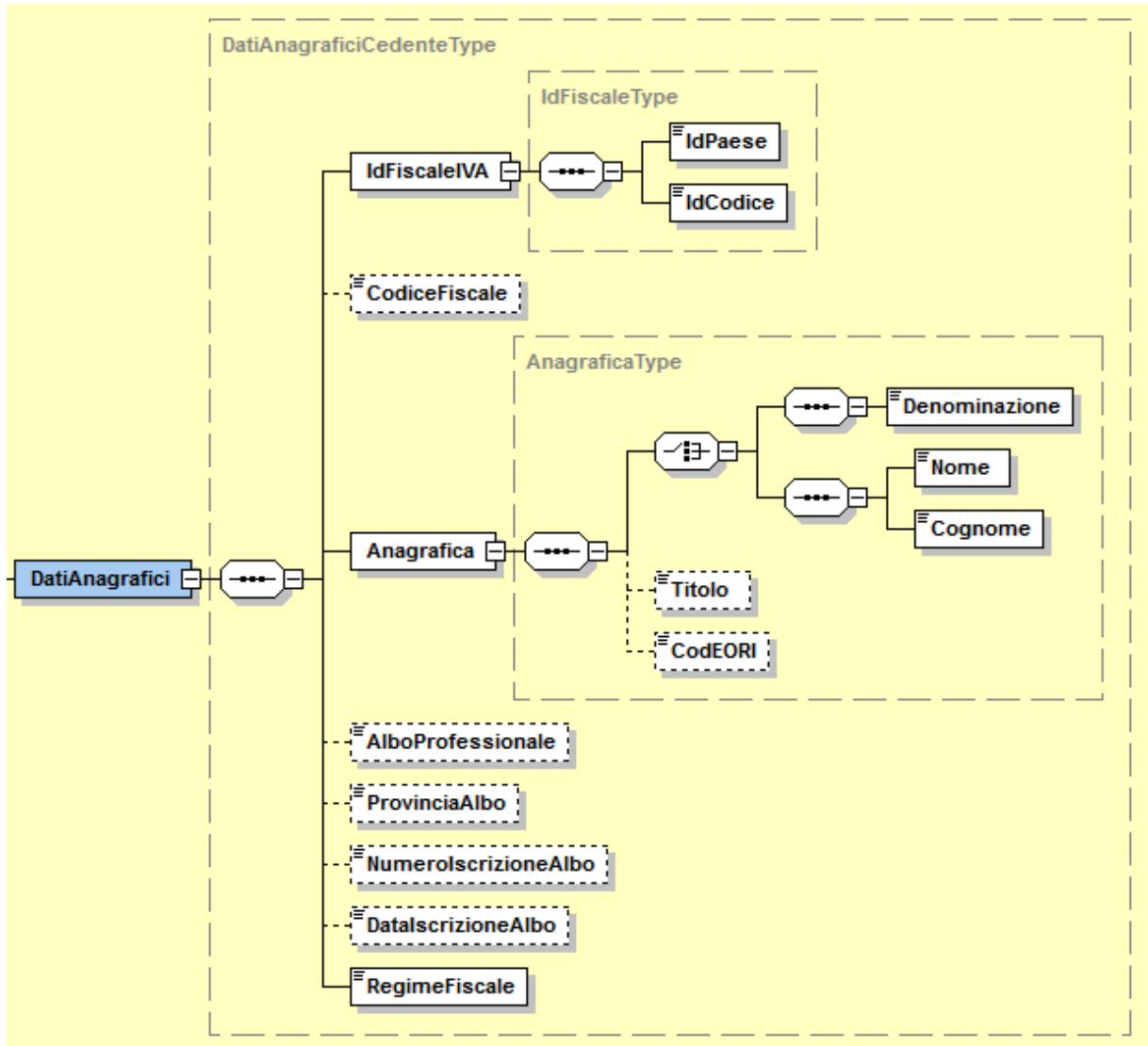


Figure 4: Element Dati Anagrafici of Cedente Prestatore

The complex element **DatiAnagrafici** uses the complex type **DatiAnagraficiCedenteType**, that consists of elements **IdFiscaleIVA** and **Anagrafica** whose structures, **IdFiscaleType** and **AnagraficaType**, are common to more elements of the schema and described below.

IdFiscaleType

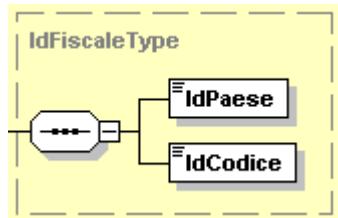


Figure 5: Complex type *IdFiscaleType*

The complex type *IdFiscaleType* consists of

IdPaese: country code according to the alpha-2 code of the ISO 3166-1 standard.

IdCodice: alphanumeric format; max length 28 characters.

AnagraficaType

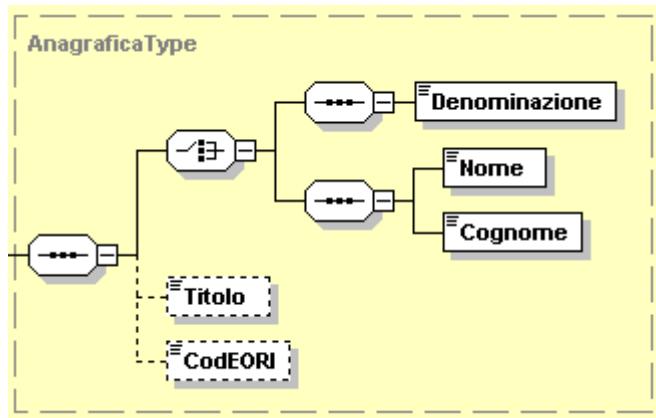


Figure 6: Complex type *AnagraficaType*

The complex type *AnagraficaType* consists of

Denominazione: alphanumeric format; max length 80 characters. To be filled in instead of fields *Nome* and *Cognome* below.

Nome: alphanumeric format; max length 60 characters. To be filled with field *Cognome* and in instead of field *Denominazione*.

Cognome: alphanumeric format; max length 60 characters. To be filled with field *Nome* and instead of field *Denominazione*.

Titolo: alphanumeric format; min length 2 and max length 10 characters.

CodEORI: alphanumeric format; min length 13 and max length 17 characters.

The other fields of complex type *DatiAnagraficiCedenteType* are:

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

AlboProfessionale: alphanumeric format; max length 60 characters.

ProvinciaAlbo: alphanumeric format; length of 2 characters.

NumerolscrizioneAlbo: alphanumeric format; max length 60 characters.

DatalscrizioneAlbo: the date must be represented according to ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

RegimeFiscale: alphanumeric format; length of 4 characters; the values allowed are:

<i>RF01</i>	Ordinary;
<i>RF02</i>	Minimum taxpayers (Art. 1, section 96-117, Italian Law 244/07);
<i>RF04</i>	Agriculture and connected activities and fishing (Arts. 34 and 34-bis, Italian Presidential Decree 633/72);
<i>RF05</i>	Sale of salts and tobaccos (Art. 74, section 1, Italian Presidential Decree 633/72);
<i>RF06</i>	Match sales (Art. 74, section 1, Italian Presidential Decree 633/72);
<i>RF07</i>	Publishing (Art. 74, section 1, Italian Presidential Decree 633/72);
<i>RF08</i>	Management of public telephone services (Art. 74, section 1, Italian Presidential Decree 633/72);

<i>RF09</i>	Resale of public transport and parking documents (Art. 74, section 1, Italian Presidential Decree 633/72);
<i>RF10</i>	Entertainment, gaming and other activities referred to by the tariff attached to Italian Presidential Decree 640/72 (Art. 74, section 6, Italian Presidential Decree 633/72);
<i>RF11</i>	Travel and tourism agencies (Art. 74-ter, Italian Presidential Decree 633/72);
<i>RF12</i>	Farmhouse accommodation/restaurants (Art. 5, section 2, Italian law 413/91);
<i>RF13</i>	Door-to-door sales (Art. 25-bis, section 6, Italian Presidential Decree 600/73);
<i>RF14</i>	Resale of used goods, artworks, antiques or collector's items (Art. 36, Italian Decree Law 41/95);
<i>RF15</i>	Artwork, antiques or collector's items auction agencies (Art. 40-bis, Italian Decree Law 41/95);
<i>RF16</i>	VAT paid in cash by P.A. (Art. 6, section 5, Italian Presidential Decree 633/72);
<i>RF17</i>	VAT paid in cash by subjects with business turnover below Euro 200,000 (Art. 7, Italian Decree Law 185/2008);
<i>RF18</i>	Other;
<i>RF19</i>	Flat rate (Art. 1, section 54-89, Italian Law 190/2014)

2.2.4.2 Sede

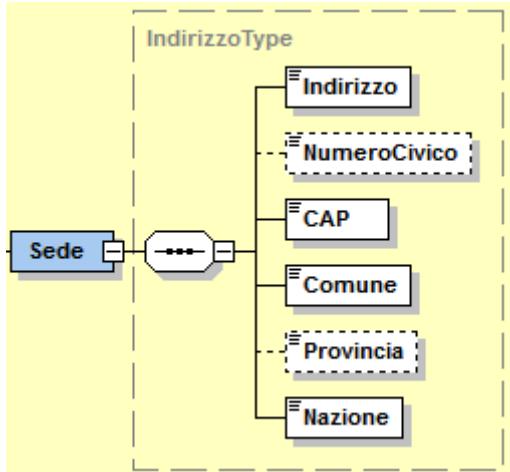


Figure 7: Element Sede of CedentePrestatore

The complex element **Sede** consists of

Indirizzo: alphanumeric format; max length 60 characters.

NumerоСивico: alphanumeric format; max length 8 characters.

CAP: numeric format; length of 5 characters.

Comune: alphanumeric format; max length 60 characters.

Provincia: alphanumeric format; length of 2 characters.

Nazione: country code according to the alpha-2 code of the ISO 3166-1 standard.

2.2.4.3 Stabile Organizzazione

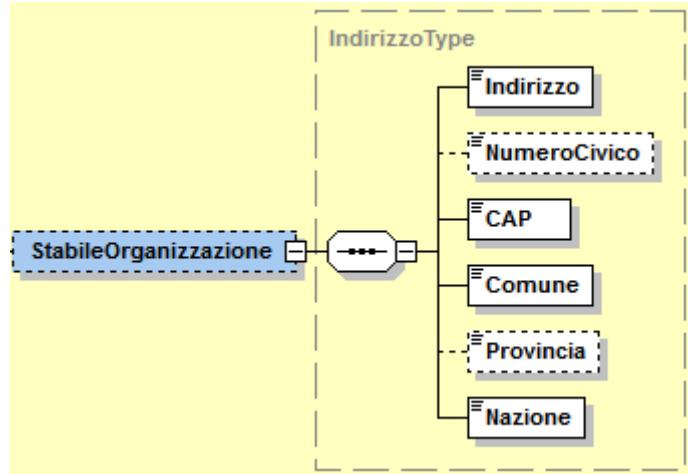


Figure 8: Element StabileOrganizzazione

The element **StabileOrganizzazione** consists of the same fields of the element Sede of CedentePrestatore, inside type *IndirizzoType* and described at paragraph 2.2.4.2.

2.2.4.4 Iscrizione R.E.A.

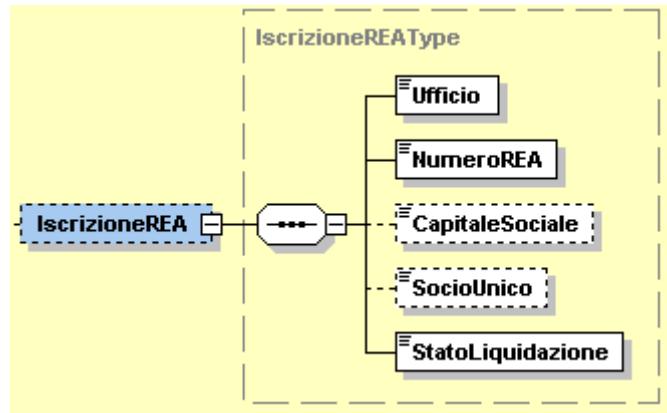


Figure 9: Element IscrizioneREA

The element **IscrizioneREA** consists of

Ufficio: alphanumeric format; length of 2 characters.

NumeroreA: alphanumeric format; max length 20 characters.

CapitaleSociale: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

SocioUnico: alphanumeric format; length of 2 characters; the values allowed are:

SU sole shareholder.

SM several shareholders.

StatoLiquidazione: alphanumeric format; length of 2 characters; the values allowed are:

LS in liquidation.

LN not in liquidation.

2.2.4.5 Contatti

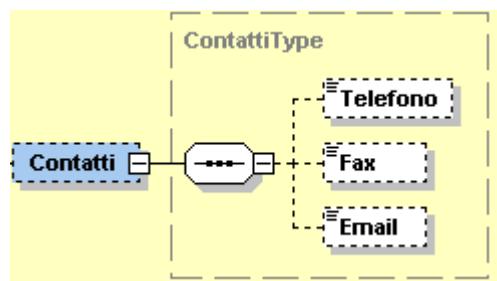


Figure 10: Element Contatti

Telefono: alphanumeric format; min length 5 and max length 12 characters.

Fax: alphanumeric format; min length 5 and max length 12 characters.

Email: alphanumeric format; min length 7 and max length 256 characters.

2.2.4.6 Riferimento Amministrazione

The last element inside of *CedentePrestatoreType* is:

RiferimentoAmministrazione: alphanumeric format; max length 20 characters.

2.2.5 ELECTRONIC INVOICE HEADER: SELLER/PROVIDER'S TAX REPRESENTATIVE

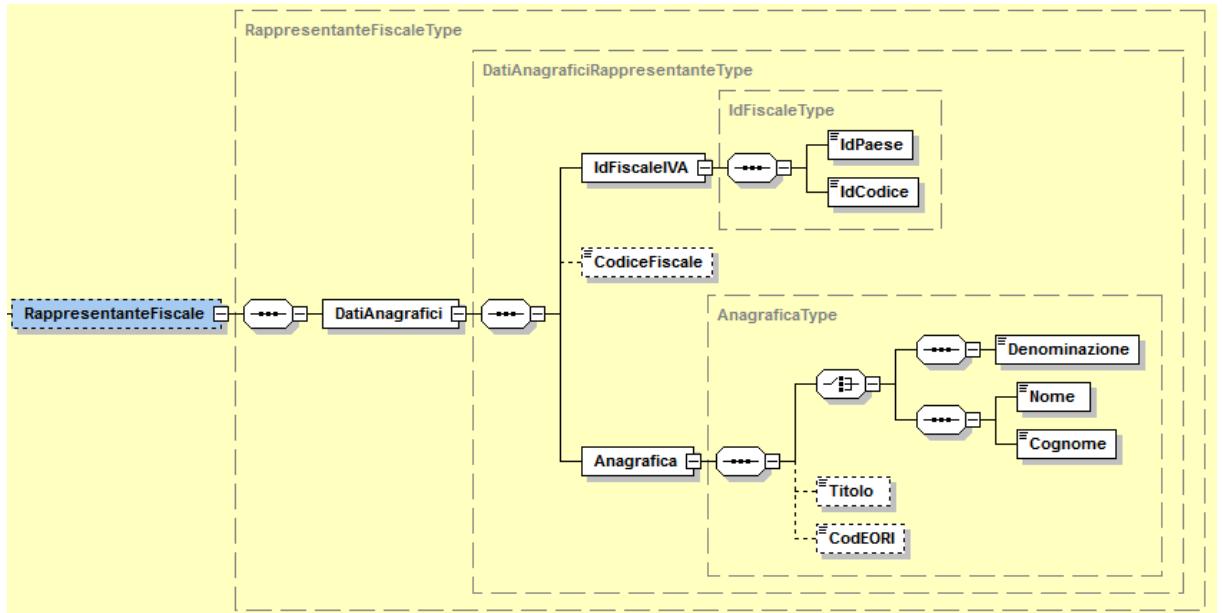


Figure 11: Element RappresentanteFiscale

The complex element **RappresentanteFiscale** has the macroblock **DatiAnagrafici** that consists of

IdFiscaleIVA: it uses the *IdFiscaleType* structure, described at paragraph 2.2.4.1 to which reference should be made.

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

Anagrafica: it uses the *AnagraficaType* structure, described at paragraph 2.2.4.1 to which reference shoul be made.

2.2.6 ELECTRONIC INVOICE HEADER: BUYER/ORDERER

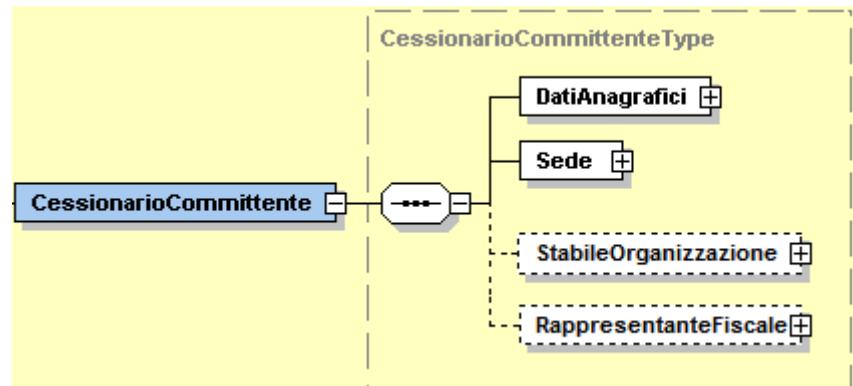


Figure 12: Element *CessionarioCommittente*

The complex element **CessionarioCommittente** consists of macroblocks **DatiAnagrafici**, **Sede**, **StabileOrganizzazione** e **RappresentanteFiscale** described below.

2.2.6.1 DatiAnagrafici

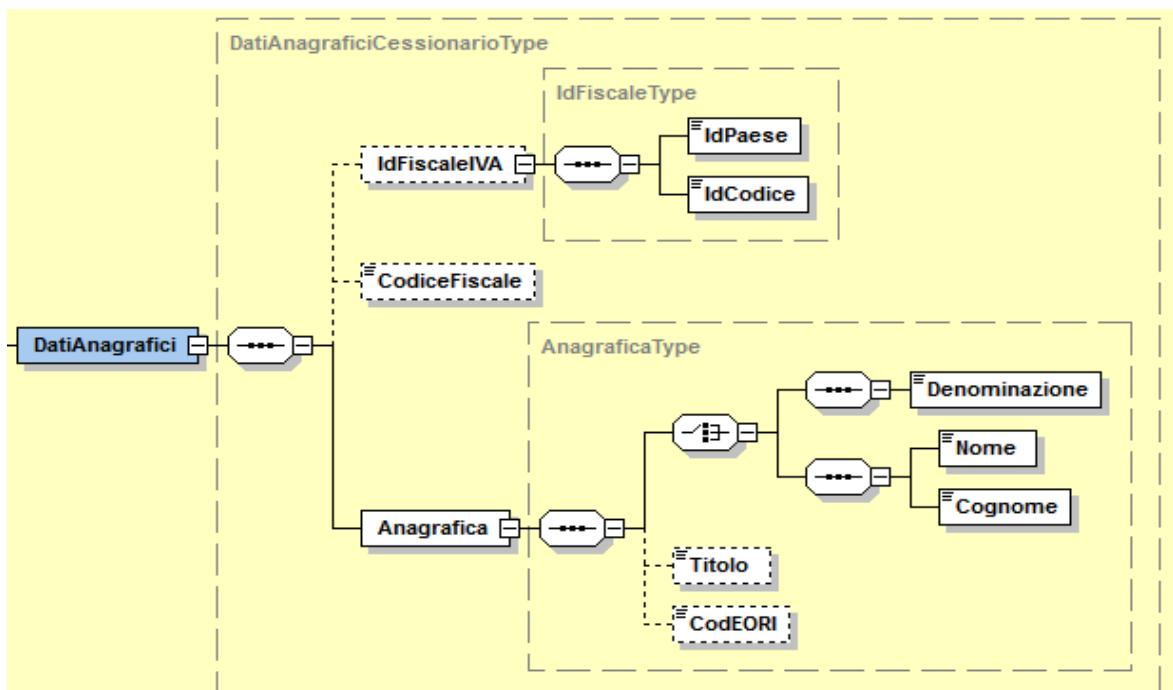


Figure 13: Element *DatiAnagrafici* of *CessionarioCommittente*

The **DatiAnagrafici** macroblock consists of

IdFiscaleIVA: it uses *IdFiscaleType* structure, described at paragraph 2.2.4.1 to which reference should be made.

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

Anagrafica: it uses *AnagraficaType* structure, described at paragraph 2.2.4.1 to which reference should be made.

2.2.6.2 Sede

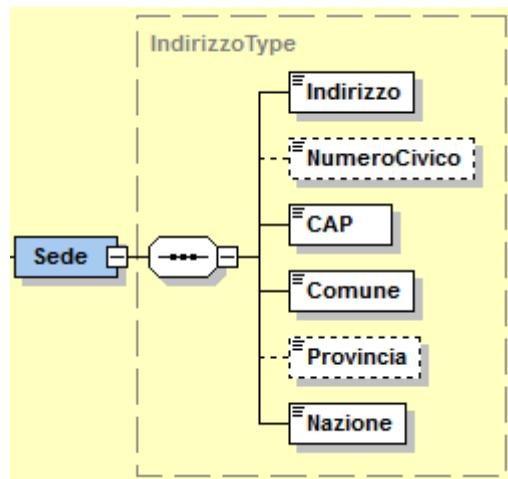


Figure 14: Element Sede of CessionarioCommittente

The element **Sede** consists of the same fields of the element Sede of CedentePrestatore contained in the *IndirizzoType* type and described at paragraph 2.2.4.2.

2.2.6.3 Stabile Organizzazione

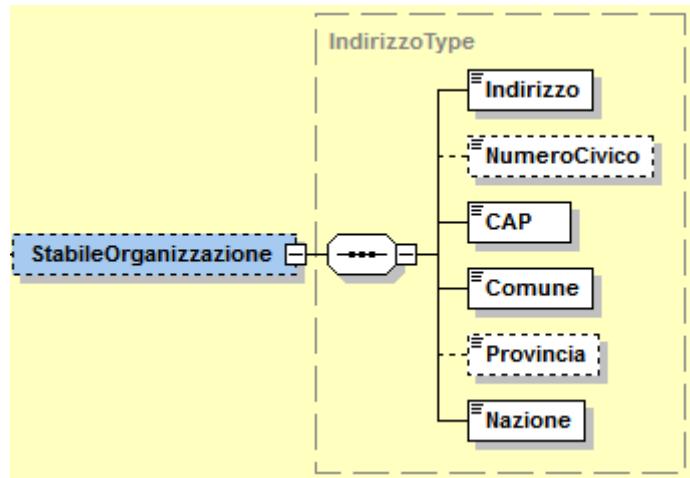


Figure 15: Element **StabileOrganizzazione** of *CessionarioCommittente*

The element **StabileOrganizzazione** consists of the same fields of the element **StabileOrganizzazione** of **CedentePrestatore** contained in the *IndirizzoType* type and described at paragraph 2.2.4.2.

2.2.6.4 Rappresentante Fiscale

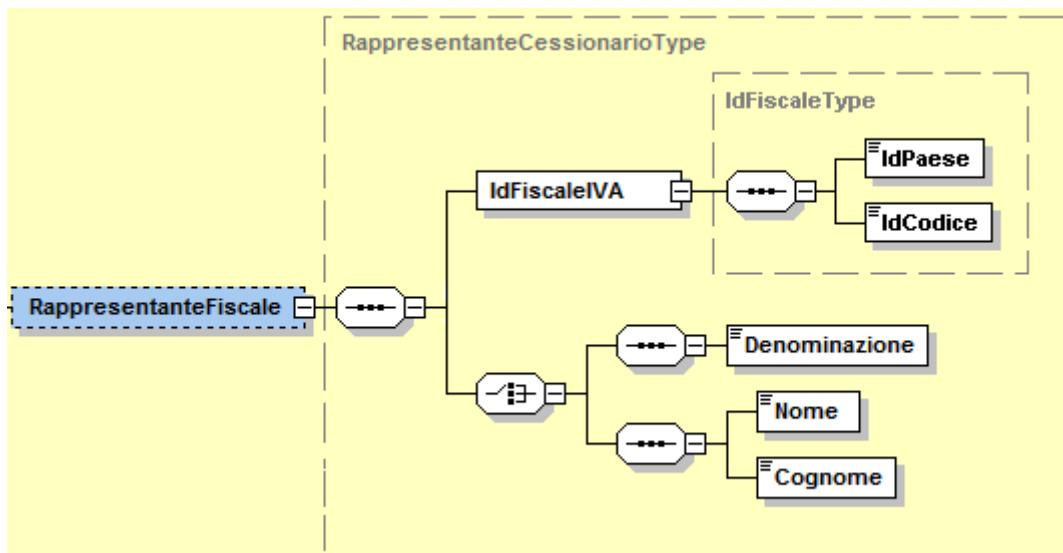


Figure 16: Element **RappresentanteFiscale** of *CessionarioCommittente*

The element **RappresentanteFiscale** consists of the following fields:

IdFiscaleIVA: it uses *IdFiscalType* structure, described at paragraph 2.2.4.1 to which reference should be made.

Denominazione: alphanumeric format; max length 80 characters. To be filled in instead of fields *Nome* and *Cognome* below.

Nome: alphanumeric format; max length 60 characters. To be filled with the field *Cognome* and in instead of field *Denominazione*.

Cognome: alphanumeric format; max length 60 characters. To be filled with the field *Nome* and in instead of field *Denominazione*.

2.2.7 ELECTRONIC INVOICE HEADER: THIRD-PARTY INTERMEDIARY ISSUER

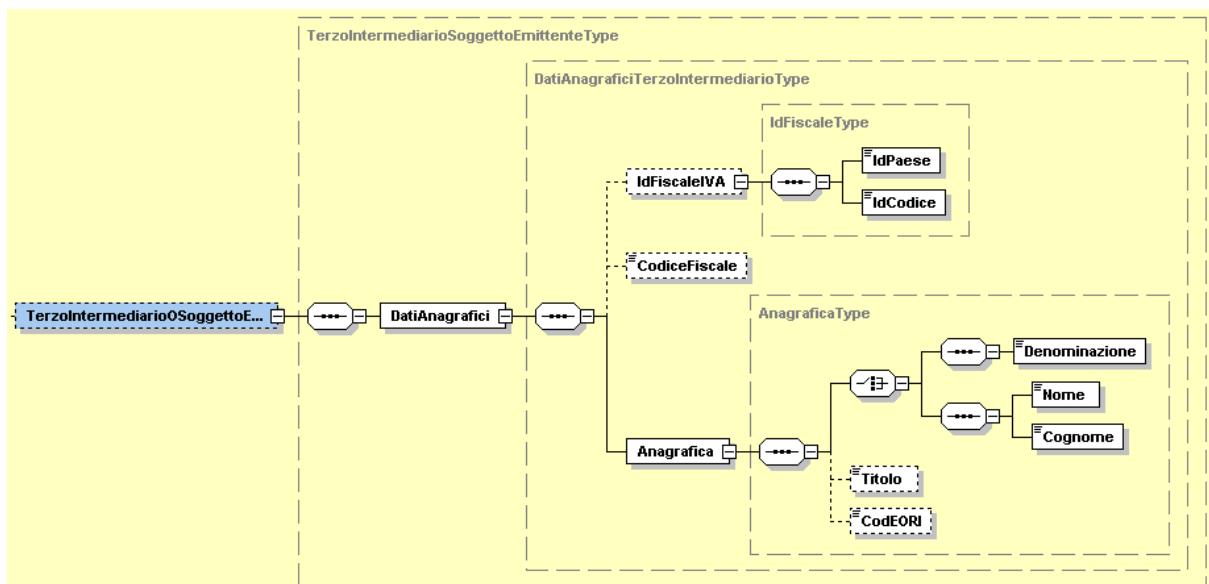


Figure 17: Element TerzoIntermediarioSoggettoEmissente

As you can see from the figure 17, the element **TerzoIntermediarioSoggettoEmissente** consists of the **DatiAnagrafici** macroblock that consists of:

IdFiscaleIVA: it uses *IdFiscalType* structure, described at paragraph 2.2.4.1 to which reference should be made.

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

Anagrafica: it uses *AnagraficaType* structure, described at paragraph 2.2.4.1 to which reference should be made.

2.2.8 ELECTRONIC INVOICE HEADER: ISSUING SUBJECT

The last element of **FatturaElettronicaHeader** macroblock is:

SoggettoEmittente: alphanumeric format; length of 2 characters; the values allowed are:

CC buyer / orderer.

TZ third party.

2.2.9 ELECTRONIC INVOICE BODY: GENERAL DATA

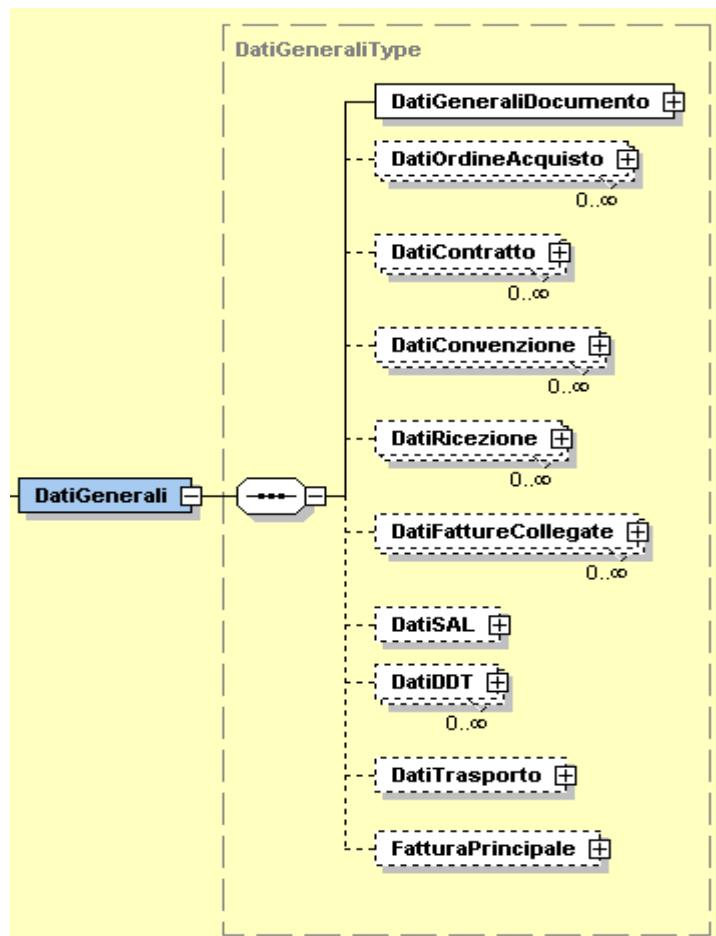


Figure 18: Element *DatiGenerali*

The complex element **Dati Generali** consists of fields illustrated in figure 18 and described below.

2.2.9.1 Dati Generali Documento

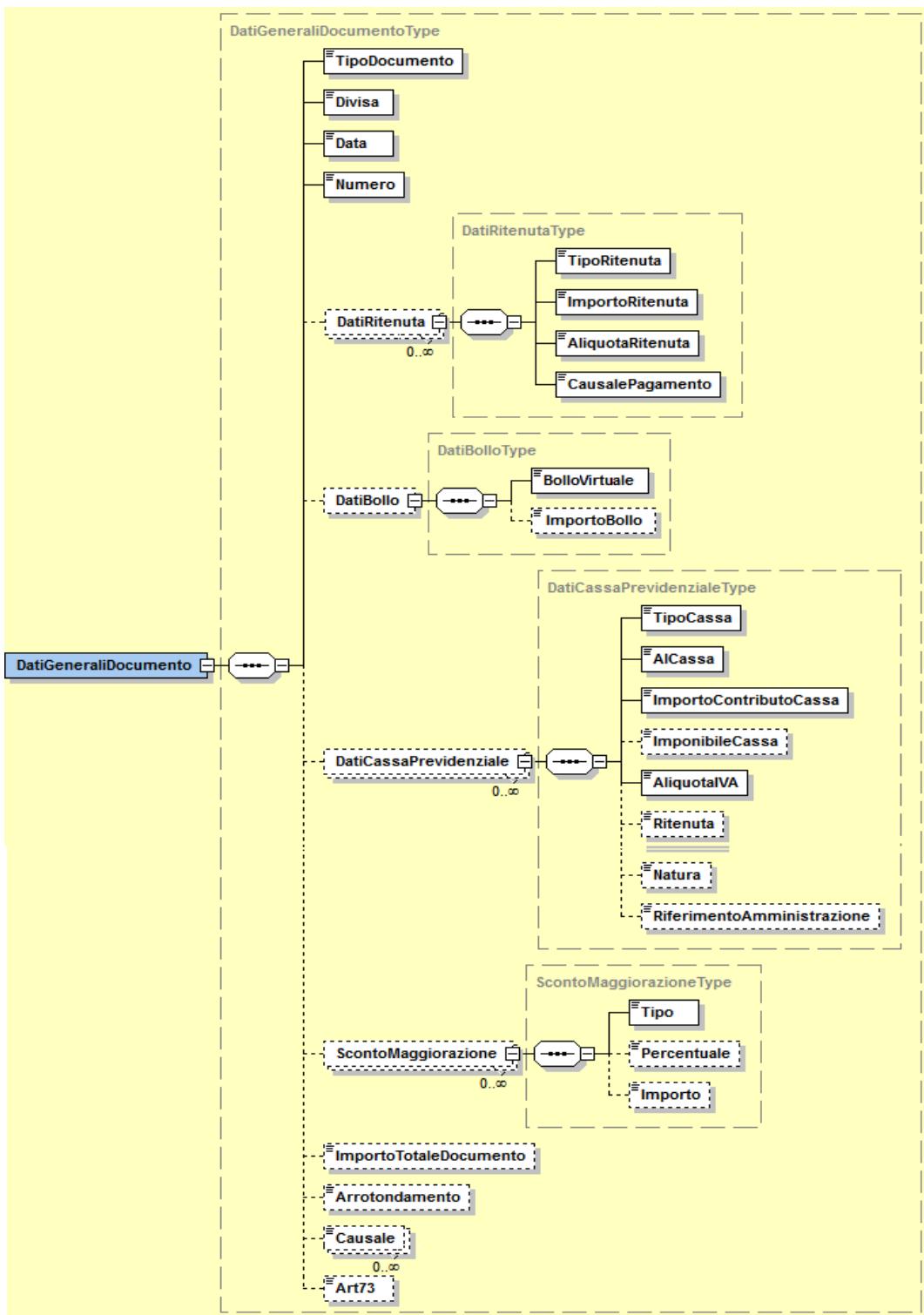


Figure 19: Element `DatiGeneraliDocumento`

The complex element **DatiGeneraliDocumento** consists of following fields:

TipoDocumento: alphanumeric format; length of 4 characters; the values allowed are::

<i>TD01</i>	Invoice
<i>TD02</i>	Advance/down payment on invoice
<i>TD03</i>	Advance/down payment on fee
<i>TD04</i>	Credit Note
<i>TD05</i>	Debit Note
<i>TD06</i>	Fee
<i>TD16</i>	Reverse charge internal invoice integration
<i>TD17</i>	Integration/self invoicing for purchase services from abroad
<i>TD18</i>	Integration for purchase of intra UE goods
<i>TD19</i>	Integration/self invoicing for purchase of goods ex art.17 c.2 DPR 633/72
<i>TD20</i>	Self invoicing for regularisation and integration of invoices (art.6 c.8 d.lgs 471/97 or art.46 c.5 D.L. 331/93)
<i>TD21</i>	Self invoicing for splaphoning
<i>TD22</i>	Extractions of goods from VAT Warehouse
<i>TD23</i>	Extractions of goods from VAT Warehouse with payment of VAT
<i>TD24</i>	Deferred invoice ex art.21, c.4, lett. a)
<i>TD25</i>	Deferred invoice ex art.21, c.4, third period lett. b)
<i>TD26</i>	Sale of depreciable assets and for internal transfers (ex art.36 DPR 633/72)
<i>TD27</i>	Self invoicing for self consumption or for free transfer without recourse

Divisa: this element must be indicated according to ISO 4217 alpha-3:2001 standard (es.: EUR, USD, GBP, CZK.....).

Data: the date must be represented according to ISO 8601:2004 format, with the precision YYYY-MM-DD.

Numerico: alphanumeric format; max length 20 characters.

DatiRitenuta that consists of:

TipoRitenuta: alphanumeric format; length of 4 characters; the values allowed are:

<i>RT01</i>	Withholding tax natural persons
<i>RT02</i>	Withholding corporate entities
<i>RT03</i>	INPS contribution
<i>RT04</i>	ENASARCO contribution
<i>RT05</i>	ENPAM contribution
<i>RT06</i>	Other social security contribution

ImportoRitenuta: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

AliquotaRitenuta: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

CausalePagamento: alphanumeric format; max length 2 characters; the values allowed are those of CU (see compilation instructions of CU model), if applicable.

DatiBollo that consists of:

BolloVirtuale: alphanumeric format; length of 2 characters; the value allowed is

<i>SI</i>	duty stamp paid under MEF decree 16 june 2014 (article 6)
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ImportoBollo: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

DatiCassaPrevidenziale that consists of:

TipoCassa: alphanumeric format; length of 4 characters; the values allowed are:

<i>TC01</i>	National Pension and Welfare Fund for Lawyers and Solicitors
<i>TC02</i>	Pension fund for accountants
<i>TC03</i>	Pension and welfare fund for surveyors
<i>TC04</i>	National pension and welfare fund for self-employed engineers and architects
<i>TC05</i>	National fund for solicitors
<i>TC06</i>	National pension and welfare fund for bookkeepers and commercial experts
<i>TC07</i>	National welfare board for sales agents and representatives (ENASARCO - Ente Nazionale Assistenza Agenti e Rappresentanti di Commercio)
<i>TC08</i>	National pension and welfare board for employment consultants (ENPACL - Ente Nazionale Previdenza e Assistenza Consulenti del Lavoro)
<i>TC09</i>	National pension and welfare board for doctors (ENPAM - Ente Nazionale Previdenza e Assistenza Medici)
<i>TC10</i>	National pension and welfare board for pharmacists (ENPAF - Ente Nazionale Previdenza e Assistenza Farmacisti)
<i>TC11</i>	National pension and welfare board for veterinary physicians (ENPAV - Ente Nazionale Previdenza e Assistenza Veterinari)
<i>TC12</i>	National pension and welfare board for agricultural employees (ENPAIA - Ente Nazionale Previdenza e Assistenza Impiegati dell'Agricoltura)
<i>TC13</i>	Pension fund for employees of shipping companies and maritime agencies)
<i>TC14</i>	National pension institute for Italian journalists (INPGI - Istituto Nazionale Previdenza Giornalisti Italiani)

<i>TC15</i>	National welfare board for orphans of Italian doctors (ONAOSI - Opera Nazionale Assistenza Orfani Sanitari Italiani)
<i>TC16</i>	Autonomous supplementary welfare fund for Italian journalists (CASAGIT - Cassa Autonoma Assistenza Integrativa Giornalisti Italiani)
<i>TC17</i>	Pension board for industrial experts and graduate industrial experts (EPPI - Ente Previdenza Periti Industriali e Periti Industriali Laureati)
<i>TC18</i>	National multi-category pension and welfare board (EPAP - Ente Previdenza e Assistenza Pluricategoriale)
<i>TC19</i>	National pension and welfare board for biologists (ENPAB - Ente Nazionale Previdenza e Assistenza Biologi)
<i>TC20</i>	National pension and welfare board for the nursing profession (NPAPI - Ente Nazionale Previdenza e Assistenza Professione Infermieristica)
<i>TC21</i>	National pension and welfare board for psychologists (ENPAP - Ente Nazionale Previdenza e Assistenza Psicologi)
<i>TC22</i>	National Social Security Institute (INPS - Istituto Nazionale della Previdenza Sociale)

AICassa: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

ImportoContributoCassa: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

ImponibileCassa: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

AliquotalVA: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

Ritenuta: alphanumeric format; length of 2 characters; the value allowed is:

S1 fund contribution subject to withholding

Natura: alphanumeric format; min length 2 and max length 5 characters; the values allowed are:

N1 excluded pursuant to Art. 15

N2 not subject

N2.1 not subject to VAT under the articles from 7 to 7-septies of DPR 633/72

N2.2 not subject – other cases

N3 not taxable

N3.1 not taxable – exportations

N3.2 not taxable – intra Community transfers

N3.3 not taxable – transfers to San Marino

N3.4 not taxable – transactions treated as export supplies

N3.5 not taxable – for declaration of intent

N3.6 not taxable – other transactions that don't contribute to the determination of ceiling

N4 exempt

N5 margin regime

N6 reverse charge (for transactions in reverse charge or for self invoicing for purchase of extra UE services or for import of goods only in the cases provided for)

N6.1 reverse charge – transfer of scrap and of other recyclable materials

N6.2 reverse charge – transfer of gold and pure silver

N6.3 reverse charge – subcontracting in the construction sector

N6.4 reverse charge – transfer of buildings

N6.5	reverse charge – transfer of mobile phones
N6.6	reverse charge – transfer of electronic products
N6.7	reverse charge – provisions in the construction and related sectors
N6.8	reverse charge – transactions in the energy sector
N6.9	reverse charge – other cases
N7	VAT paid in other EU countries (distance sales pursuant to Art. 40, section 3 and 4 and Art. 41, section 1 letter b, Decree 331/93; telecommunications, tele-broadcasting and electronic services provision pursuant to Art. 7 -sexies letter f, g, art. 74-sexies Italian Presidential Decree 633/72)

RiferimentoAmministrazione: alphanumeric format; max length 20 characters.

ScontoMaggiorazione that consists of:

Tipo: alphanumeric format; length of 2 characters; the values allowed are:

SC discount

MG supplement

Percentuale: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

Importo: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

ImportoTotaleDocumento: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

Arrotondamento: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

Causale: alphanumeric format; max length 200 characters.

Art73: alphanumeric format; length of 2 characters; the value allowed is:

SI document issued according to procedures and terms established by MD pursuant to Art. 73 Prime Ministerial Decree 633/72.

2.2.9.2 Ordine Acquisto, Contratto, Convenzione, Ricezione e Fatture Collegate

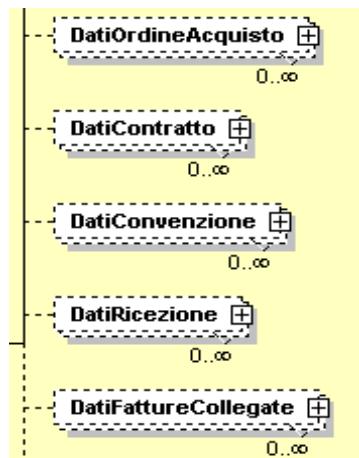


Figure 20: Elements *DatiOrdineAcquisto*, *DatiContratto*, *DatiConvenzione*, *DatiRicezione* and *DatiFattureCollegate*.

All this five elements use *DatiDocumentiCorrelatiType* type, described below.

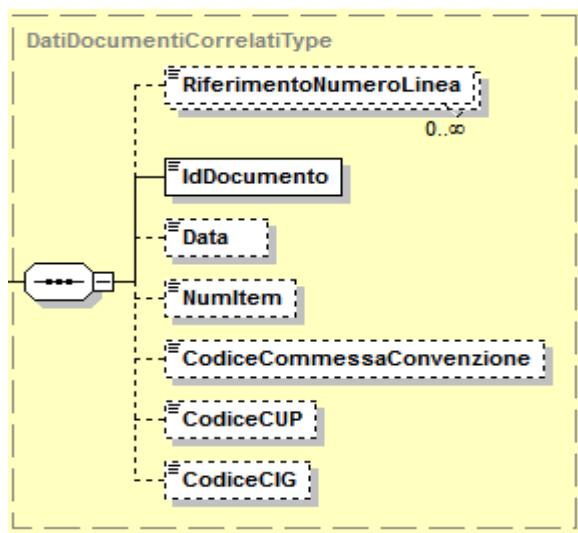


Figure 21: Type *DatiDocumentiCorrelatiType*

RiferimentoNumeroLinea: numeric format; max length 4 characters.

IdDocumento: alphanumeric format; max length 20 characters.

Data: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

NumItem: alphanumeric format; max length 20 characters.

CodiceCommessaConvenzione: alphanumeric format; max length 100 characters.

CodiceCUP: alphanumeric format; max length 15 characters.

CodiceCIG: alphanumeric format; max length 15 characters.

2.2.9.3 Dati Sal

This block must be filled in in the case of an invoice for an intermediary state of progress

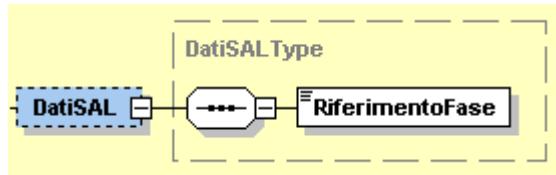


Figure 22: Element DatiSal

RiferimentoFase: numeric format; max length 3 characters.

2.2.9.4 Dati Ddt (Documento Di Trasporto)

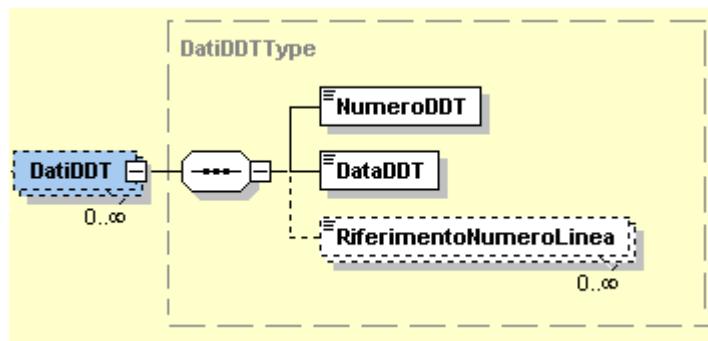


Figure 23: Element DatiDDT

NumeroDDT: alphanumeric format; max length 20 characters.

DataDDT: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

RiferimentoNumeroLinea: numeric format; max length 4 characters.

2.2.9.5 Dati Trasporto

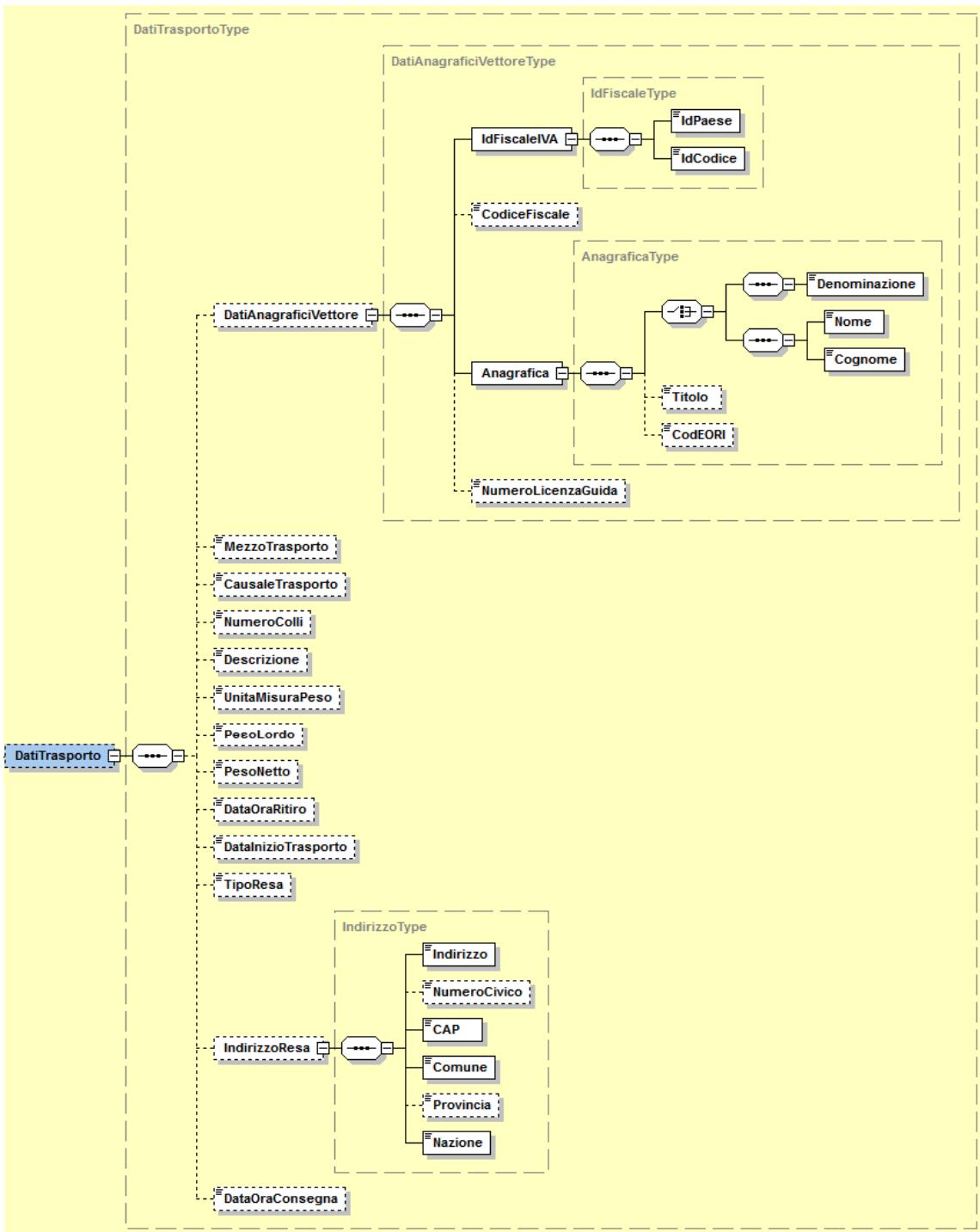


Figure 24: Element *DatiTrasporto*

The element **DatiTrasporto** consists of:

DatiAnagraficiVettore that consists of:

IdFiscaleIVA: it uses the *IdFiscaleType* structure, described at paragraph 2.2.4.1 to which reference should be made.

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

Anagrafica: it uses *AnagraficaType* structure, described at paragraph 2.2.4.1 to which reference should be made.

NumerollicenzaGuida: alphanumeric format; max length 20 characters.

MezzoTrasporto: alphanumeric format; max length 80 characters.

CausaleTrasporto: alphanumeric format; max length 100 characters.

Numerocolli: alphanumeric fumerico; max length 4 characters.

Descrizione: alphanumeric format; max length 100 characters.

UnitaMisuraPeso: alphanumeric format; max length 10 characters.

PesoLordo: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 7 characters.

PesoNetto: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 7 characters.

DataOraRitiro: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DDTHH:MM:SS.

DataInizioTrasporto: the date must be represented accordin to ISO 8601:2004 format, with precision YYYY-MM-DD.

TipoResa: code of term 'resa' (Incoterms) according to ICC-Camera di Commercio Internazionale standard (alphanumeric format, length of 3 characters)

IndirizzoResa that consists of the same fields of Sede of CedentePrestatore element, described at paragraph 2.2.4.2 (*IndirizzoType*).

DataOraConsegna the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DDTHH:MM:SS.

2.2.9.6 Fattura Principale

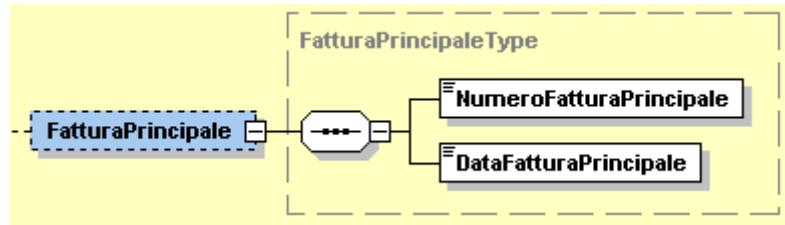


Figure 25: Element *FatturaPrincipale*

NumeroFatturaPrincipale: alphanumeric fromat; max length 20 characters.

DataFatturaPrincipale: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

2.2.10 ELECTRONIC INVOICE BODY: *GOODS/SERVICES DATA*

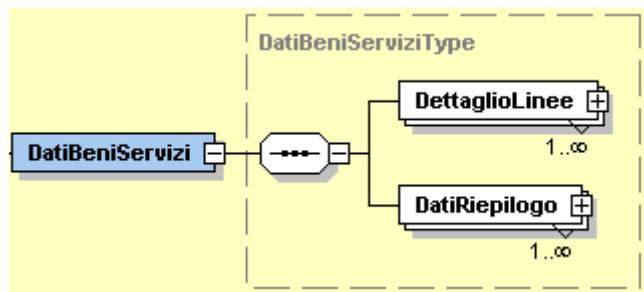


Figure 26: Element *DatiBeniServizi*

As you can see from the Figure 26, the complex element **DatiBeniServizi** consists of **DettaglioLinee** and **DatiRiepilogo** elements.

Let's see them in detail below.

2.2.10.1 Dettaglio Linee

It's a block containing nature, quality and quantity of the goods/services involved in the transaction. Its fields are repeated for every detail row of the document.

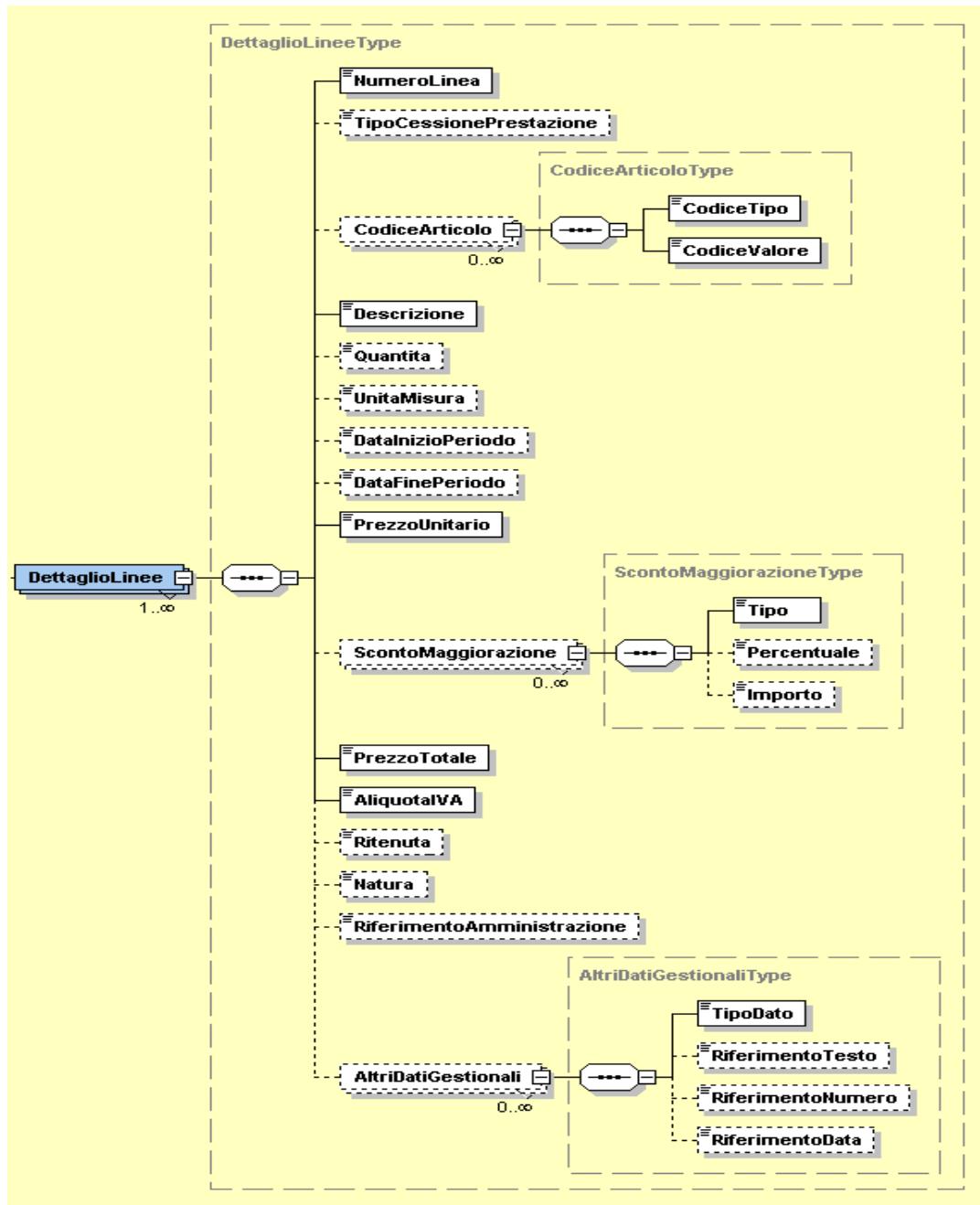


Figure 27: Element DettaglioLinee

Descriptions of the fields of Figure 27.

NumeroLinea: numeric format; max length 4 characters.

TipoCessionePrestazione: alphanumeric format; length of 2 characters; the values allowed are:

SC	discount
PR	bonus
AB	rebate
AC	ancillary expense

CodiceArticolo that consists of:

CodiceTipo: alphanumeric format; max length 35 characters.

CodiceValore: alphanumeric format; max length 35 characters.

Descrizione: alphanumeric format; max length 1000 characters.

Quantita: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

UnitaMisura: alphanumeric format; max length 10 characters.

DataInizioPeriodo: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

DataFinePeriodo: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

PrezzoUnitario: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

ScontoMaggiorazione that consists of the same fields of **ScontoMaggiorazioneType** type, described at paragraph 2.2.9.1.

PrezzoTotale: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

AliquotalVA: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

Ritenuta: alphanumeric format; length of 2 characters; the value allowed is:

SI	sale / service subject to withholding
----	---------------------------------------

Natura: alphanumeric format; min length 2 and max length 5 characters;
the values allowed are:

<i>N1</i>	excluded pursuant to Art. 15
<i>N2</i>	not subject
<i>N2.1</i>	not subject to VAT under the articles from 7 to 7-septies of DPR 633/72
<i>N2.2</i>	not subject – other cases
<i>N3</i>	not taxable
<i>N3.1</i>	not taxable – exportations
<i>N3.2</i>	not taxable – intra Community transfers
<i>N3.3</i>	not taxable – transfers to San Marino
<i>N3.4</i>	not taxable – transactions treated as export supplies
<i>N3.5</i>	not taxable – for declaration of intent
<i>N3.6</i>	not taxable – other transactions that don't contribute to the determination of ceiling
<i>N4</i>	exempt
<i>N5</i>	margin regime
<i>N6</i>	reverse charge (for transactions in reverse charge or for self invoicing for purchase of extra UE services or for import of goods only in the cases provided for)
<i>N6.1</i>	reverse charge – transfer of scrap and of other recyclable materials
<i>N6.2</i>	reverse charge – transfer of gold and pure silver
<i>N6.3</i>	reverse charge – subcontracting in the construction sector
<i>N6.4</i>	reverse charge – transfer of buildings
<i>N6.5</i>	reverse charge – transfer of mobile phones
<i>N6.6</i>	reverse charge – transfer of electronic products

N6.7	reverse charge – provisions in the construction and related sectors
N6.8	reverse charge – transactions in the energy sector
N6.9	reverse charge – other cases
N7	VAT paid in other EU countries (distance sales pursuant to Art. 40, section 3 and 4 and Art. 41, section 1 letter b, Decree 331/93; telecommunications, tele-broadcasting and electronic services provision pursuant to Art. 7 -sexies letter f, g, art. 74-sexies Italian Presidential Decree 633/72)

RiferimentoAmministrazione: alphanumeric format; max length 20 characters.

AltriDatiGestionali that consists of:

TipoDato: alphanumeric format; max length 10 characters.

RiferimentoTesto: alphanumeric format; max length 60 characters.

RiferimentoNumero: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

RiferimentoData: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

2.2.10.2 Dati Riepilogo

The fields contained in this block are repeated for every VAT rate, nature or distinct values of element <Esigibilità>. For this reason, the block has numerosity 0-N.

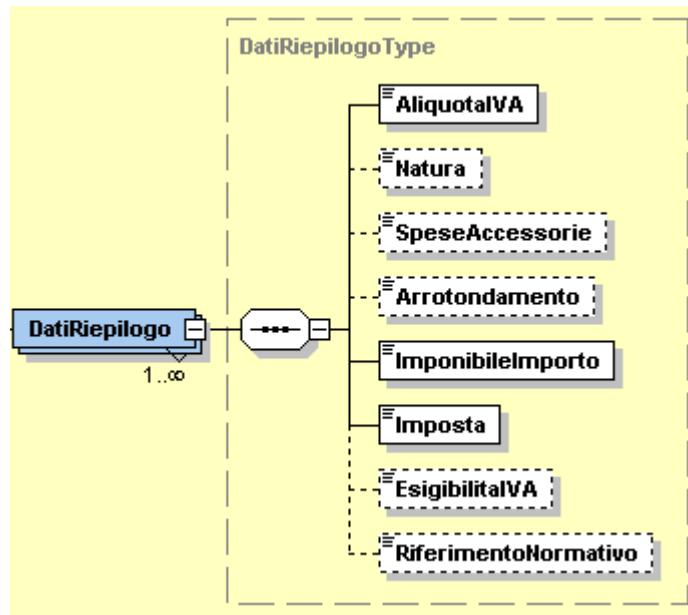


Figure 28: Element DatiRiepilogo

AliquotalVA: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

Natura: alphanumeric format; min length 2 and max length 4 characters; the values allowed are:

<i>N1</i>	excluded pursuant to Art. 15
<i>N2</i>	not subject
<i>N2.1</i>	not subject to VAT under the articles from 7 to 7-septies of DPR 633/72
<i>N2.2</i>	not subject – other cases
<i>N3</i>	not taxable
<i>N3.1</i>	not taxable – exportations
<i>N3.2</i>	not taxable – intra Community transfers
<i>N3.3</i>	not taxable – transfers to San Marino
<i>N3.4</i>	not taxable – transactions treated as export supplies
<i>N3.5</i>	not taxable – for declaration of intent

N3.6	not taxable – other transactions that don't contribute to the determination of ceiling
N4	exempt
N5	margin regime
N6	reverse charge (for transactions in reverse charge or for self invoicing for purchase of extra UE services or for import of goods only in the cases provided for)
N6.1	reverse charge – transfer of scrap and of other recyclable materials
N6.2	reverse charge – transfer of gold and pure silver
N6.3	reverse charge – subcontracting in the construction sector
N6.4	reverse charge – transfer of buildings
N6.5	reverse charge – transfer of mobile phones
N6.6	reverse charge – transfer of electronic products
N6.7	reverse charge – provisions in the construction and related sectors
N6.8	reverse charge – transactions in the energy sector
N6.9	reverse charge – other cases
N7	VAT paid in other EU countries (distance sales pursuant to Art. 40, section 3 and 4 and Art. 41, section 1 letter b, Decree 331/93; telecommunications, tele-broadcasting and electronic services provision pursuant to Art. 7 -sexies letter f, g, art. 74-sexies Italian Presidential Decree 633/72)

Spese Accessorie: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

Arrotondamento: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

ImponibileImporto: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

Imposta: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

EsigibilitaIVA: alphanumeric format; length of 1 character; the values allowed are:

- I VAT payable immediately
- D unrealized VAT
- S split payment

RiferimentoNormativo: alphanumeric format; max length 100 characters.

2.2.11 ELECTRONIC INVOICE BODY: VEHICLE DATA

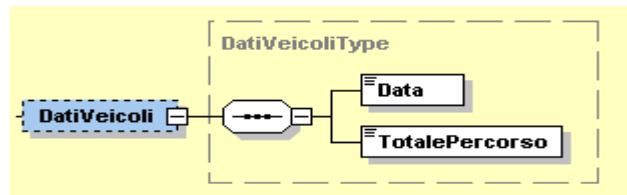


Figure 29: Element DatiVeicoli

Data: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

TotalePercorso: alphanumeric format; max length 15 characters.

2.2.12 ELECTRONIC INVOICE BODY: PAYMENT DATA

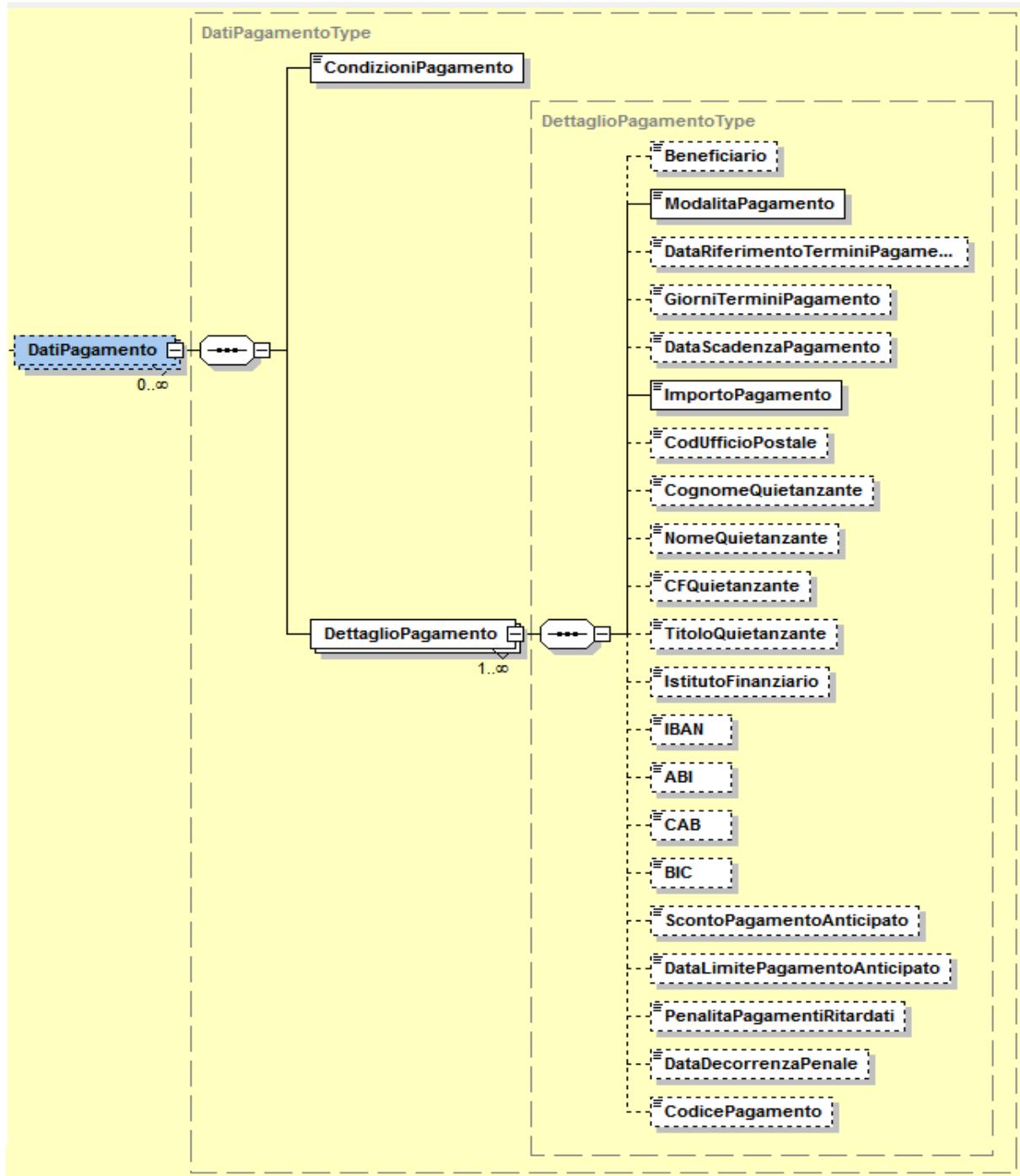


Figure 30: Element DatiPagamento

CondizioniPagamento: alphanumeric format; length of 4 characters; the values allowed are:

<i>TP01</i>	payment by instalments
<i>TP02</i>	full payment
<i>TP03</i>	advance payment

DettaglioPagamento that consists of:

Beneficiario: alphanumeric format; max length 200 characters.

ModalitaPagamento: alphanumeric format; length of 4 characters; the values allowed are:

<i>MP01</i>	cash
<i>MP02</i>	cheque
<i>MP03</i>	banker's draft
<i>MP04</i>	cash at Treasury
<i>MP05</i>	bank transfer
<i>MP06</i>	money order
<i>MP07</i>	pre-compiled bank payment slip
<i>MP08</i>	paymant card
<i>MP09</i>	direct debit
<i>MP10</i>	utilities direct debit
<i>MP11</i>	fast direct debit
<i>MP12</i>	collection order
<i>MP13</i>	payment by notice
<i>MP14</i>	tax office quittance
<i>MP15</i>	transfer on special accounting account
<i>MP16</i>	order for direct payment from bank account
<i>MP17</i>	order for direct payment from post office account
<i>MP18</i>	bulletin postal account

<i>MP19</i>	SEPA Direct Debit
<i>MP20</i>	SEPA Direct Debit CORE
<i>MP21</i>	SEPA Direct Debit B2B
<i>MP22</i>	Deduction on sums already collected
<i>MP23</i>	PagoPA

DataRiferimentoTerminiPagamento: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

GiorniTerminiPagamento: numeric format; max length 3 characters. Its value is 0 (zero) for immediate payment.

DataScadenzaPagamento: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

ImportoPagamento: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

CodUfficioPostale: alphanumeric format; max length 20 characters.

CognomeQuietanzante: alphanumeric format; max length 60 characters.

NomeQuietanzante: alphanumeric format; max length 60 characters.

CFQuietanzante: alphanumeric format; length of 16 characters.

TitoloQuietanzante: alphanumeric format; min length 2 and max length 10 characters.

IstitutoFinanziario: alphanumeric format; max length 80 characters.

IBAN: alphanumeric format; min length 15 and max length 34 characters.

ABI: numeric format of 5 characters.

CAB: numeric format of 5 characters.

BIC: alphanumeric format; min length 8 and max length 11 characters.

ScontoPagamentoAnticipato: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

DataLimitePagamentoAnticipato: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

PenalitaPagamentiRitardati: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

DataDecorrenzaPenale: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

CodicePagamento: alphanumeric format; max length 60 characters.

2.2.13 ELECTRONIC INVOICE BODY: ATTACHMENTS

Dati relativi ad eventuali allegati. La struttura del macroblocco è riportata in figura sottostante.

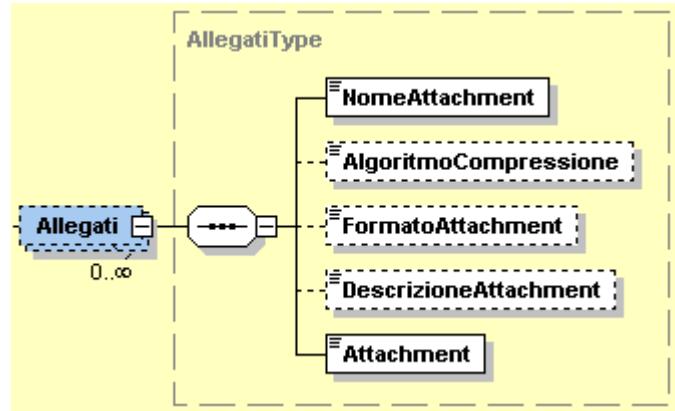


Figure 31: Element Allegati

NomeAttachment: alphanumeric format; max length 60 characters.

AlgoritmoCompressione: alphanumeric format; max length 10 characters.

FormatoAttachment: alphanumeric format; max length 10 characters.

DescrizioneAttachment: alphanumeric format; max length 100 characters.

Attachment: format xs:base64Binary.

3. TRANSACTIONS TO AND FROM SUBJECTS THAT ARE NON-RESIDENTS, NOT ESTABLISHED AND NOT IDENTIFIED IN ITALY – PROCESS RULES

The data of invoices relating to transactions to or from subjects that are non-residents, not established and not identified in Italy, to be sent to the Revenue Agency must be shown in XML (*eXtensible Markup Language*), format according to the scheme and rules contained in paragraph 4.

Exclusively for data of invoices issued (to subjects that are non-residents, not established and not identified in Italy), the invoice data may also be sent using the entire invoice or entire lot of invoices, shown according to the format referred to in paragraph 2, making sure to enter “XXXXXXX” in the `<CodiceDestinatario>` element.

In order for the XML file to be accepted by the Revenue Agency's system for receiving files (hereinafter the Receiving System), the subject responsible for transmission (the obligor or a delegate thereof) must attach an electronic signature (qualified or based on Revenue Agency certificates) or the Revenue Agency's stamp, only in the event that the file is sent by uploading to the web interface of the “Fatture e Corrispettivi” (Invoices and Payments) service (see paragraph 3.2).

Qualified electronic signature:

the qualified electronic signature certificate must be issued by a registered certifier, included on the public list of certifiers held by the Agency for Digital Italy, as governed by Article 29, paragraph 1, of Legislative Decree no. 82 of 7 March 2005 and subsequent amendments.

The permitted formats for signing files electronically are as follows:

- **CAdES-BES** (CMS Advanced Electronic Signatures) with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4, as set out in the legislation in force from 1 September 2010;
- **XAdES-BES** (XML Advanced Electronic Signatures), with a structure compliant with the public specifications ETSI TS 101 903 version 1.4.1, as set out in the legislation in force from 1 September 2010.

As regards the XML signature format, the only accepted mode is “enveloped” mode; in addition the XAdES signature must have the References with `URI=""` or with `URI="#iddoc"` where iddoc is the identity code of the document to be signed: the `URI` attribute cannot be omitted from the Reference items.

The Receiving System checks the value entered for the “signing time” attribute, which must be present on the electronic invoice attached to the document.

Signature based on Revenue Agency certificates

the electronic signature certificate is issued to the holder or legal person by the Certification Authority (CA) directed by the Revenue Agency; the permitted format for signing the file electronically is PKCS#7 in "signed data" mode with a structure compliant with specification RFC 2315.

Stamp of the Revenue Agency

this is an XAdES signature with a Revenue Agency CA signature certificate; this type of signature is only permitted for the web interface-based transmission modes referred to in section 3.2 below.

3.1 NAME OF THE FILES TO BE TRANSMITTED

The invoice data must be sent to the Revenue Agency in the form of files, according to one of the modes detailed below:

- a) a file in XML format containing the data relating to one or several invoices issued, possibly to several buyers/orderers, or one or several invoices received, possibly from several sellers/providers, according to what is specified in section 4.
- b) a file in compressed format containing one or several files of type a); the accepted compressed format is ZIP format.

In case a), the **file name** must comply with the following nomenclature:

country code	unique identification of the transmitting entity	file type	sequential unique file code
--------------	--	-----------	-----------------------------

where:

- the country code shall be indicated following standard ISO 3166-1 alpha-2 code;
- the unique identifier of the subject responsible for the transmission, whether for a natural person or a legal entity, is represented by their taxpayer identification code (codice fiscale in the case of a transmitting subject resident in Italy, identity code in use in the country of residence for a transmitting subject resident outside Italy); the length of this identifier is:
 - o 11 characters (minimum) and 16 characters (maximum) in the case in which the country code is IT;

- 2 characters (minimum) and 28 characters (maximum) in all other cases;
- the file type is represented by the fixed value “DF”;
- the sequential unique file code consists of an alphanumeric string, maximum length 5 characters, with permitted values from [a=z], [A-Z] and [0-9].

The unique sequential file code has the sole purpose of differentiating the name of the files sent by the same subject. They do necessarily need to be strictly sequential and may also use different numbering styles.

On the basis of the signature format adopted, the file extension becomes “.xml” (for XAdES-BES signatures and stamps) or “.xml.p7m” (for CAdES-BES and PKCS#7 signatures).

The separator for the second and third elements, and third and fourth elements of the file name is the *underscore* character (“_”), ASCII code 95.

E.g.: *ITAAABBB99T99X999W_DF_00001.xml*
IT9999999999_DF_00002.xml

In case b), the **file name** must comply with the same nomenclature as in case a) and the file extension can only be .zip.

It is possible to transmit the data with an unsigned compressed file (.zip) if all the XML files contained in it are signed. If, on the other hand, not all of the XML files are signed, then the compressed file must obligatorily be signed.

The only type of signature that can be attached to the compressed file is **CAdES-BES**. The signed file's extension must be “.zip.p7m”.

E.g.: *ITAAABBB99T99X999W_DF_00001.zip*

which contains, by way of example:

ITAAABBB99T99X999W_DF_00002.xml
ITAAABBB99T99X999W_DF_00003.xml

Every file sent must have a different name from any other file sent previously.

3.2 METHODS OF TRANSMITTING MESSAGES TO THE RECEIVING SYSTEM

Files can be transmitted to the Revenue Agency's Receiving System in the following modes:

- through an application cooperation system, on an Internet network, with a service using a “web service” model via HTTPS protocol (on coded channel TLS in exclusive version 1.2);
- through a data transmission system using remote terminals based on the SFTP protocol;
- through a telematic transmission system via the “Fatture e corrispettivi” (Invoices and payments) service user web interface, which can be accessed from the Revenue Agency’s website using Entratel or Fisconline credentials, PDIS (Public Digital Identity System) credentials or a National Services Card (NSC) registered for the telematic services.

For channels other than the web interface, authorisation for transmission is verified by means of electronic signature certificates, regardless of the channel used to send the files and regardless of the subjects who meet the requirements and have signed the service agreements for accreditation.

It is not possible to send the *datifattura* [invoice data] files via the telematic Desktop platform. That platform can, however, be used for attaching the signature to the files, based on the certificates issued by the Revenue Agency. Information on the procedures for registering transmission channels is available on the website www.fattura.gov.it, in the *Strumenti* [Tools] – *Accreditare il canale* [Register the channel] area.

APPLICATION COOPERATION VIA ONLINE NETWORKS

The Receiving System offers a *web service* on its online network, which can be used from an IT system or an application, which allows files to be sent as SOAP messages.

The maximum size of the file attached to the message must be 5 megabytes.

This mode only allows one file to be transmitted at a time.

The service described above has the following features:

- HTTPS protocol as transport on coded channel TLS 1.2;
- SOAP (with attachments) as standard for messages;
- MTOM (Message Transmission Optimization Mechanism);
- WSDL (Web Services Description Language) to describe the web service’s public interface;
- mutual authentication and authorisation based on the use of certificates.

This mode of transmission requires:

- the signing of a specific service agreement by the transmitting entity;
- the management of certificates for accreditation.

To use the service it is necessary to enter into a *service agreement*, this agreement governs the telematic flow between the transmitting subject and the Receiving System and the flow of information relating to notifications.

After the aforementioned service agreement is signed, the Receiving System proceeds with the “qualification” of the calling system with a series of interoperability tests to verify the accuracy of the correspondence and, then to issue an electronic certificate to accredit the entity using the service in question.

The file, sent as a SOAP attachment, must be identified according to the nomenclature rules provided for in paragraph 3.1 above.

Further information can be found on the internet www.fatturapa.gov.it, in the *Strumenti* [Tools] – *Accreditare il canale* [Register the channel] area.

DATA TRANSMISSION SYSTEM USING REMOTE TERMINALS BASED ON THE SFTP PROTOCOL

Subject to agreement with the interested subjects governing specific aspects of transmission, the transmission of files to the Receiving System is possible through interconnection protocols and transmission channels, which may already be in use (albeit for other purposes, such as the transmission or receipt of electronic invoices via the Exchange System) in relations with the Financial Administration, within closed circuits which identify the participants unequivocally by verifying that the channel is qualified.

Confidentiality is protected through the encryption of the individual files sent and through the transmission channel with SFTP protocol.

The maximum size of the support containing the file must be 150 megabytes.

The individual medium may contain several data type files and also compressed files.

To use the service it is necessary to enter into a *service agreement*, this agreement governs the telematic flow between the transmitting subject and the Receiving System and the telematic flow of information relating to notifications.

To determine compliance with the transmission deadlines, the date on which the supported file is acquired by the Tax Administration IT system will be

considered, net of the period of time between one update and the next (e.g. if the period is equal to 15 minutes the supported files acquired in the 15 minutes after the expiry of the deadline will be considered to have been transmitted in time).

Further information can be found on the internet www.fatturapa.gov.it, in the *Strumenti* [Tools] – *Accreditare il canale* [Register the channel] area.

TRANSMISSION VIA WEB INTERFACE

This mode requires the use of a telematic transmission functionality via the internet with HTTPS protocol as transport on coded channel TLS 1.2, available on the “Fatture e corrispettivi” (Invoices and payments) service user web interface, which can be accessed from the Revenue Agency’s website using Entratel or Fisconline credentials, PDIS (Public Digital Identity System) credentials or a National Services Card (NSC) registered for telematic services. The transmitter can send the file using this functionality (the file size must not exceed the 5 megabyte limit).

3.3 PROCEDURE FOR FORWARDING OUTCOME NOTICES

Notices on the outcome of the processing of the file by the Receiving System are forwarded via the same channel used for the transmission of the file. The outcome notice for *datifattura* (invoice data) files is made up of an electronically signed XML file (the structure of which is detailed in Appendix 7), with the XAdES-BES (XML Advanced Electronic Signatures signature in “enveloped” mode, with structure adhering to the public specification ETSI TS 101 903 version 1.4.1.

The file is transmitted as an attachment to the messages required for the various transmission channels. In particular:

- for application cooperation via online networks (web services), the agreement provides for the Receiving System to offer a similar service which can be used by the transmitter to request notices to be sent as XML files attached to SOAP messages;
- for SFTP protocol, the notice is forwarded by the Receiving System using the same protocol and via the same channel (for bidirectional channels) or a dedicated channel (for unidirectional channels);
- for transmission via web interface, the notice can be recovered by accessing the flow monitoring area provided on the “Fatture e Corrispettivi” (Invoices and Payments) service user web interface.

4. TRANSACTIONS TO AND FROM SUBJECTS THAT ARE NON-RESIDENTS, NOT ESTABLISHED AND NOT IDENTIFIED IN ITALY – INVOICE DATA FORMAT

This paragraph describes the technical rules for preparing the XML data files for invoices issued and received, to be transmitted to the Revenue Agency pursuant to Article 1, paragraph 3 bis, of Legislative Decree 127/2015.

It is made up of two parts:

- part one contains the names and meanings of each data element, the list of permitted values for said elements, and information on how they are used.
- in part two, the data are described in technical detail with particular attention to their syntactic structure.

Appendix 5 contains the “*XML Scheme*” (xsd) for the invoice data file.

4.1 PART ONE

4.1.1 *HEADER DATA -DATIFATTURAHEADER*

This data block is made up of three elements.

ProgressivoInvio: unique sequence number that the transmitter can attribute to each file for the sole purpose of unequivocal identification. The element does not necessarily need to be entered.

DatiDichiarante (this block is only entered if the subject obliged to report the invoice data is not the same as the VAT taxpayer to which the data relates)

CodiceFiscale: taxpayer identification code (codice fiscale) of the subject communicating the invoice data.

Carica: code referring to the subject obliged to report the invoice data in relation to the position held, which can be found in the table available in the annual VAT form instructions.

IdSistema: element for use by the System in cases in which files are sent via web application; **it must never be entered by the user.**

SpazioDatiFattura: element for use by the System; **it must never be entered by the user.**

4.1.2 DATA RELATING TO INVOICES ISSUED TO SUBJECTS THAT ARE NON-RESIDENTS, NOT ESTABLISHED AND NOT IDENTIFIED IN ITALY – DTE

This block must be entered when the data that is being transmitted relates to invoices ‘issued’ to subjects that are non-residents, not established and not identified in Italy. **The presence of this block prevents the entering of data in the blocks referred to in paragraphs 4.1.3 and 4.1.4 below.**

<CedentePrestatoreDTE>

IdentificativiFiscali (the part of this block relating to the *IdFiscaleIVA* (VAT tax ID) must be entered obligatorily, and the part relating to the *CodiceFiscale* (tax code) is optional)

IdFiscaleIVA (the elements in this obligatory block allow the VAT number of subjects resident in Italy, or operating in Italy through a Stable Organisation, to be entered; they also allow the VAT number with which any subjects resident abroad are identified for tax reasons in Italy to be entered)

IdPaese: the value “IT” must be entered.

IdCodice: seller/provider's VAT number.

CodiceFiscale: taxpayer identification code (codice fiscale) of the seller/provider. This element is optional.

AltriDatidentificativi (optional block; all of its constituent elements are also optional)

Denominazione: firm, trading name or company name of the seller/provider, if they are not a natural person.

Nome: name of the seller/provider if they are a natural person.

Cognome: surname of the seller/provider if they are a natural person.

Sede (the elements in this block allow the registered office data to be entered for companies, or the tax domicile to be entered for individual firms and self-employed workers).

Indirizzo: address (street, square, etc.) of the seller/provider, including the street number, optionally.

NumerоСивico: street number of the address in the *Indirizzo* element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

Provincia: : abbreviation code of the province to which the municipality belongs (if the registered office is in Italy).

Nazione: country code.

StabileOrganizzazione (the elements in this block allow data on the stable organisation in Italy to be entered for sellers/providers not resident in Italy, who, through said organisation, performed the transaction to which the document refers)

Indirizzo: address (street, square, etc.) of the seller/provider's stable organisation, including the street number, optionally.

NumerоСивico: street number of the address in the *Indirizzo*. element.

CAP:Postcode relating to the address.

Comune: municipality or city to which the address refers.

Provincia: abbreviation code of the province to which the municipality belongs.

Nazione: country code.

RappresentanteFiscale (the elements in this block allow data to be entered in relation to any tax representative in Italy used by the seller/provider under the terms of Italian Presidential Decree No. 633 of 1972 and subsequent amendments and supplements)

IdFiscaleIVA (invalid tax representative VAT number)

IdPaese: the value "IT" must be entered.

IdCodice: invalid tax representative VAT number.

Denominazione: firm, trading name or company name of the seller/provider's tax representative, if they are not a natural person.

Nome: name of the seller/provider's tax representative, if they are a natural person.

Cognome: surname of the seller/provider's tax representative, if they are a natural person.

<CessionarioCommittenteDTE>

This block can be repeated up to a maximum of 1000 times, to allow for the transmission of data for invoices issued to various buyers/orderers.

IdentificativiFiscali (as regards the obligation to enter this block, the following distinction must be made:

- ✓ data relating to ordinary invoices: obligatory block
- ✓ data relating to simplified invoices: block only obligatory if the *AltriDatIdentificativi* block has not been entered

Within the scope of the above restrictions, the rules listed below are valid for the elements in the block

IdFiscaleIVA (the entry of the elements in this block is a non-exclusive alternative to the entry of the *CodiceFiscale* element; in other words, they do not have to be entered if the *CodiceFiscale* element is entered; this makes it possible to enter the tax identifier assigned by the authority of the country of subjects that are non-resident, not established and not identified in Italy)

IdPaese: country code of the country which assigned the tax identifier to the buyer/orderer subject.

IdCodice: tax ID number or code of the buyer/orderer.

CodiceFiscale: entering this element is a non-exclusive alternative to entering the *IdFiscaleIVA* block (it cannot be entered if the *IdFiscaleIVA* block is entered); it makes it possible to enter an identifier value for the buyer/orderer.

AltriDatIdentificativi (this block is only obligatory for data relating to simplified invoices if the *IdentificativiFiscali* block has not been entered; in all other cases, it is optional)

Denominazione: firm, trading name or company name of the buyer/orderer, if they are not a natural person.

Nome: name of the buyer/orderer if they are a natural person.

Cognome: surname of the buyer/orderer if they are a natural person.

Sede (this optional block allows data on the buyer/orderer's registered office to be entered; all of its constituent elements are also optional)

Indirizzo: address (street, square, etc.) of the buyer/orderer, including the street number, optionally.

NumerоАдресса: street number of the address in the *Indirizzo* element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

Nazione: country code.

DatiFatturaBodyDTE (obligatory block which, within each *CessionarioCommittenteDTE* block, can be replicated up to a maximum of 1000 times, if data for several documents is to be transmitted)

DatiGenerali (obligatory block identifying the issued document)

TipoDocumento: type of form in which the document to which the data being transmitted relates is issued (invoice, credit note, debit note, simplified invoice, simplified credit note).

Data: date of the document to which the data relates.

Numerо: progressive number attributed by the seller/provider to the document to which the data refers.

DatiRiepilogo (obligatory block which can be repeated several times for each invoice up to a maximum of 1000 times. Every repetition will contain the aggregate information for each VAT rate value applied to the transactions listed in the document and, in cases of zero tax, for each reason for exclusion, as reported in the *Natura* element.

ImponibileImporto: amount of the assets sold and services provided. In cases of ordinary documents (invoice/credit note/debit note), it contains:

- ✓ either the taxable base on which to apply VAT at the stated rate.
- ✓ or the amount (for transactions for which the seller/provider does not need to detail the tax on the invoice).

For simplified invoices, it contains the amount resulting from the sum of the taxable base and the tax.

DatiIVA (tax data)

Imposta: amount of tax. This can be stated as an alternative to the rate, but only if the data refers to a simplified document.

Aliquota: VAT rate (%) applied. This can be stated as an alternative to the tax, but only if the data refers to a simplified document.

Natura: code expressing the nature of the transactions or the specific “reason” for which the seller/provider [SUPPLIER] does not need to specify tax on the invoice.

EsigibilitaIVA: code that expresses the VAT chargeability system (deferred or immediate).

<Rettifica>

This block is only entered if the data contained in the DTE block is a correction of data previously transmitted.

IdFile: identifier of the file with which the data to be corrected was transmitted for the first time; this is the identifier reported by the System to the transmitting user with the outcome notice⁷.

Posizione: position occupied by the document within the file with which the document was originally transmitted. This element makes it possible to have further information in order to unequivocally identify the data subject to correction. The value of the *Position* ranges from 1 to n and follows the order in which the various documents (identified by the *DatiFatturaBodyDTE* tag) were represented in the original XML file. The value of the position in the original file is not relevant to the buyer/orderer. For example, supposing that the original file shows 3 buyers/orderers and, three documents for each of them, the positions of the documents will go from 1 to 9 according to the order in which they appear in the XML file.

⁷ The outcome notice is defined in Appendix 7

4.1.3 DATA RELATING TO INVOICES RECEIVED – DTR

This block must be entered if the data being transmitted relates to invoices ‘received’ from subjects that are non-residents, not established and not identified in Italy and subject to registration. **The presence of this block prevents the entering of data in the blocks referred to in paragraphs 4.1.2 and 4.1.4 below.**

<CessionarioCommittenteDTR>

IdentificativiFiscali (the part of this block relating to the *IdFiscaleIVA* (VAT tax ID) must be entered obligatorily, and the part relating to the *CodiceFiscale* is optional)

IdFiscaleIVA (the elements in this block allow the VAT number of subjects resident in Italy, or operating in Italy through a Stable Organisation, to be entered; they also allow the VAT number with which any subjects resident abroad are identified for tax reasons in Italy to be entered)

IdPaese: the value “IT” must be entered.

IdCodice: buyer/orderer's VAT number.

CodiceFiscale: taxpayer identification code (codice fiscale) of the buyer/orderer. This element is optional.

AltriDatIdentificativi (optional block; all of its constituent elements are also optional)

Denominazione: firm, trading name or company name of the buyer/orderer, if they are not a natural person.

Nome: name of the buyer/orderer if they are a natural person.

Cognome: surname of the buyer/orderer if they are a natural person.

Sede (this block allows data on the buyer/orderer's registered office to be entered; all of its constituent elements are optional)

Indirizzo: address (street, square, etc.) of the buyer/orderer, including the street number, optionally.

NumerоСивico: street number of the address in the *Indirizzo* element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

Provincia: : abbreviation code of the province to which the municipality belongs (if the registered office is in Italy).

Nazione: country code.

StabileOrganizzazione (this block allows data on the stable organisation in Italy to be entered for buyers/orderers not resident in Italy, who, through said organisation, performed the transaction to which the document refers; all the elements contained in it are optional)

Indirizzo: address (street, square, etc.) of the buyer/orderer's stable organisation, including the street number, optionally.

NumerоСивico: street number of the address in the *Indirizzo* element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

Provincia: abbreviation code of the province to which the municipality belongs.

Nazione: country code.

RappresentanteFiscale (this block allows data to be entered in relation to any tax representative in Italy used by the buyer/orderer under the terms of Italian Presidential Decree No. 633 of 1972 and subsequent amendments and supplements; all the elements contained in it are optional)

IdFiscaleIVA (invalid tax representative VAT number)

IdPaese: the value "IT" must be entered.

IdCodice: invalid tax representative VAT number.

Denominazione: firm, trading name or company name of the buyer/orderer's tax representative, if they are not a natural person.

Nome: name of the buyer/orderer's tax representative if they are a natural person.

Cognome: surname of the buyer/orderer's tax representative if they are a natural person.

<CedentePrestatoreDTR>

This block can be repeated up to a maximum of 1000 times, to allow for the transmission of data for invoices received from various sellers/providers.

IdentificativiFiscali (this block is obligatory. Within the scope of the above restrictions, the rules listed below are valid for the elements in the block)

IdFiscaleIVA: entering the elements in this block is a non-exclusive alternative to the entry of the *CodiceFiscaleelement*; in other words, they do not have to be entered if the *CodiceFiscaleelement* is entered; this make it possible to enter tax identifier assigned by the authority of the country of subjects that are non-resident, not established and not identified in Italy

IdPaese: country code of the country which assigned a tax identifier to the seller/provider subject.

IdCodice: tax ID number or code of the seller/provider.

CodiceFiscale: entering this element is a non-exclusive alternative to entering the *IdFiscaleIVA* block (it cannot be entered if the *IdFiscaleIVA* block is entered); it makes it possible to enter an identifier value for the seller/provider.

AltriDatIdentificativi (optional block; all of its constituent elements are also optional)

Denominazione: firm, trading name or company name of the seller/provider, if they are not a natural person.

Nome: name of the seller/provider if they are a natural person.

Cognome: surname of the seller/provider if they are a natural person.

Sede (this block allows data on the seller/provider's registered office to be entered; all of its constituent elements are optional)

Indirizzo: address (street, square, etc.) of the seller/provider, including the street number, optionally.

NumerоСивico: street number of the address in the *Indirizzo* element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

Nazione: country code.

DatiFatturaBodyDTR (obligatory block which, within each *CedentePrestatoreDTR* block, can be replicated up to a maximum of 1000 times, in the event that data for several documents is to be transmitted).

DatiGenerali (obligatory block identifying the received document)

TipoDocumento: type of form in which the document to which the data being transmitted relates is issued (invoice, credit note, debit note, simplified invoice, simplified credit note). For purchases by subjects resident in another EU Member State (data element *CedentePrestatoreDTR – IdentificativiFiscali – IdFiscaleIVA – IdPaese* containing the country code of one of the other EU Member States) the *TipoDocumento* may only be entered as “TD10” or “TD11” for invoices for the purchase of goods or services, or “TD04” or “TD05” for the relative credit and debit notes.

Data: date of the document to which the data relates. Does not need to be entered in cases of summary documents (*TipoDocumento* = TD12)

Numerò: progressive number attributed by the seller/provider to the document to which the data refers.

DataRegistrazione: : date on which the document to which the data relates was registered by the buyer/orderer.

DatiRiepilogo (obligatory block which can be repeated several times, up to a maximum of 1000 times for each invoice. Every repetition will contain the aggregate information for each VAT rate value applied to the transactions listed in the document and, in cases of zero tax, for each reason for exclusion, as reported in the Natura element. Moreover, for the same VAT rate or the same nature, it can be repeated to differentiate the values relating to tax-deductible and income-deductible expenses from those relating to non-deductible expenses).

ImponibileImporto: amount of the assets sold and services provided. In cases of ordinary documents (invoice/credit note/debit note), it contains:

- ✓ either the taxable base on which to apply VAT at the stated rate.

- ✓ or the amount (for transactions for which the seller/provider does not need to detail the tax on the invoice).

For simplified invoices, it contains the amount resulting from the sum of the taxable base and the tax.

DatiIVA (tax data)

Imposta: amount of tax. This can be stated as an alternative to the rate, but only if the data refers to a simplified document.

Aliquota: VAT rate (%) applied. This can be stated as an alternative to the tax, but only if the data refers to a simplified document.

Natura: code expressing the nature of the transactions or the specific “reason” for which the seller/provider [SUPPLIER] does not need to specify tax on the invoice.

EsigibilitaIVA: code that expresses the VAT chargeability system (deferred or immediate).

<Rettifica>

This block is only entered if the data contained in the DTR block is a correction of data previously transmitted.

IdFile: identifier of the file with which the data to be corrected was transmitted for the first time; this is the identifier reported by the System to the transmitting user in the file transmission phase.

Posizione: position occupied by the document within the file with which the document was originally transmitted. This element makes it possible to have further information in order to unequivocally identify the data subject to correction. The value of the *Posizione* ranges from 1 to n and follows the order in which the various documents (identified by the *DatiFatturaBodyDTR* tag) were represented in the original XML file. The value of the position in the original file is not relevant to the buyer/orderer. For example, supposing that the original file shows 3 buyers/orderers and, three documents for each of them, the positions of the documents will go from 1 to 9 according to the order in which they appear in the XML file.

4.1.4 CANCELLATION DATA - ANN

This block must be entered in the event that the data of one or several previously sent invoices needs to be cancelled. **The presence of this block prevents the entering of data in the blocks referred to in paragraphs 4.1.2 and 4.1.3 above.**

IdFile: identifier of the file with which the data to be cancelled was transmitted for the first time; this is the identifier reported by the System to the transmitting user in the file transmission phase.

Posizione: position occupied by the document within the file with which the document was originally transmitted. This element makes it possible to have further information in order to unequivocally identify the data subject to cancellation. The value of the *Posizione* ranges from 1 to n and follows the order in which the various documents were represented in the original XML file. The value of the position in the original file is not relevant to the buyer/orderer or seller/provider. For example, supposing that the original file is DTE-type and shows 3 buyers/orderers (or is DTR-type with 3 buyers/orderers) and, three documents for each of them, the positions of the documents will go from 1 to 9 according to the order in which they appear in the XML file. If this element is not entered, the cancellation is understood to refer to all documents present in the identified file dall'*IdFile*.

4.2 PART TWO

4.2.1 XML FILE SCHEMA

The "XML Schema" is the language for describing the contents of an XML file; its purpose is to define which elements are allowed, which types of data are associated with them and which hierarchical relationship the elements of the file have among them. This mainly allows the validation of the XML file, that is the verification that its elements are compliant with the description in XML Schema language. An XML Schema Definition (XSD) is a concrete example (instance) of an XML schema written in XML Schema.

General rule to keep in mind when creating the XML file: **the tags that you decide not to enhance, don't have to be present in the file.**

The XML file is entirely delimited by the root element called DatiFattura and it's composed by a sequence of complex elements as shown in the following figure

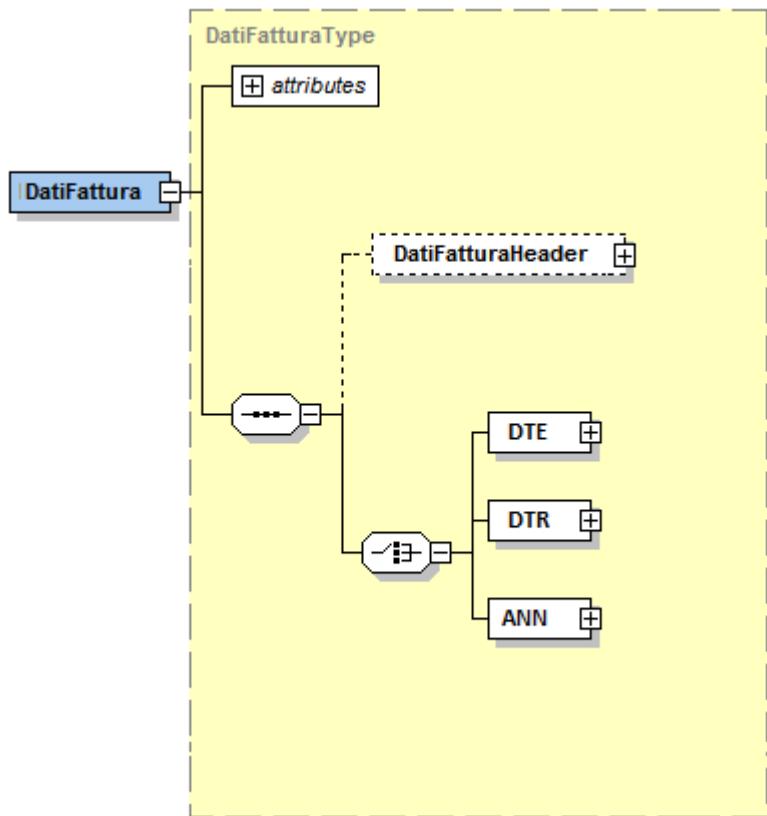


Figure 32 – Root element *Dati Fattura*

Attention is drawn to a graphic peculiarity of the figures presented below: the continuous line frames represent MANDATORY elements, those with dashed lines represent OPTIONAL elements.

4.2.1.1 DatiFatturaHeader

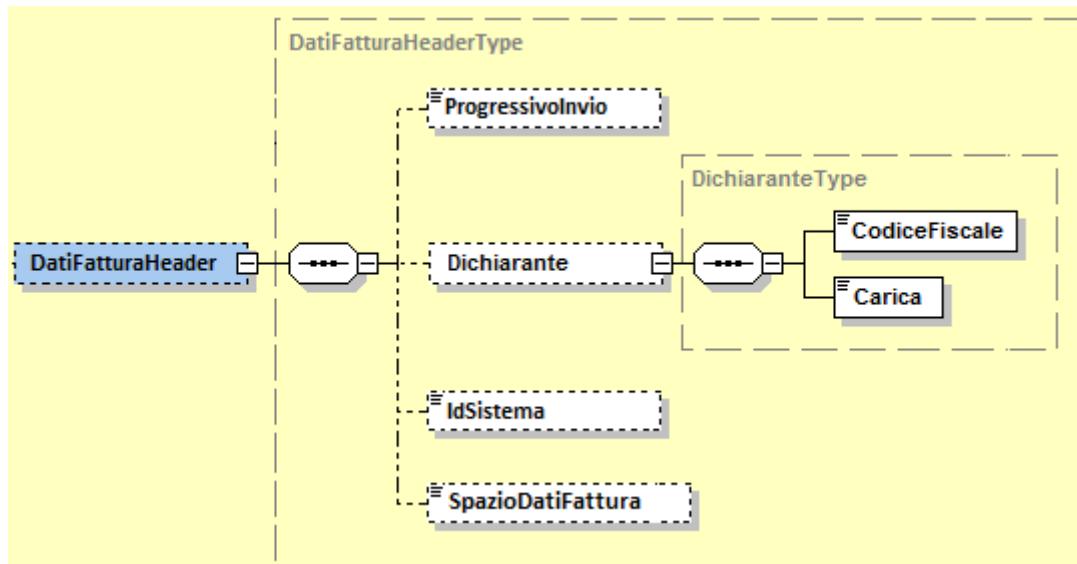


Figure 33 – Element *DatiFatturaHeader*

The complex element **DatiFatturaHeader** contains the following fields:

Progressivo Invio: alphanumeric format; max length 10 characters.

Dichiarante: with structure *DichiaranteType* composed of

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

Carica: numeric format; min length 1 and max length 2 characters. The allowed values are those provided in the general table of charge codes in the IRAP model.

IdSistema: alphanumeric format; min length 11 and max length 16 characters.

SpazioDatiFattura: alphanumeric format; ‘unbounded’ length.

4.2.1.2 DTE (dati fatture emesse)

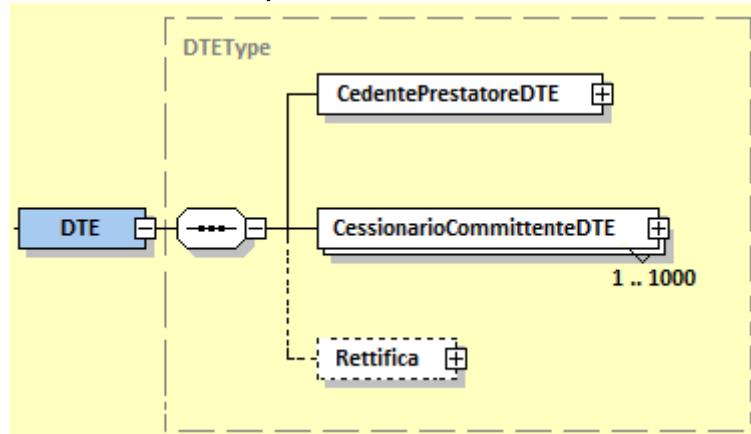


Figure 34 - Element DTE

4.2.1.2.1 DTE – CedentePrestatoreDTE

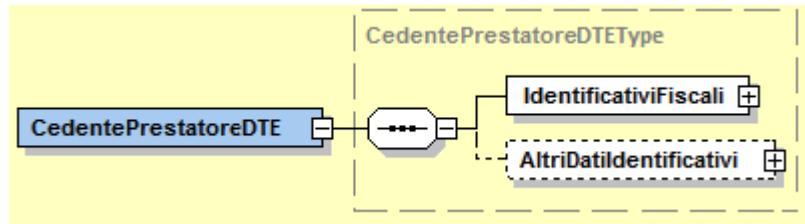


Figure 35 - Element CedentePrestatoreDTE

The complex element **CedentePrestatoreDTE** is composed of two macroblocks **IdentificativiFiscali** and **AltriDatIdentificativi**, described as follows.

IdentificativiFiscali

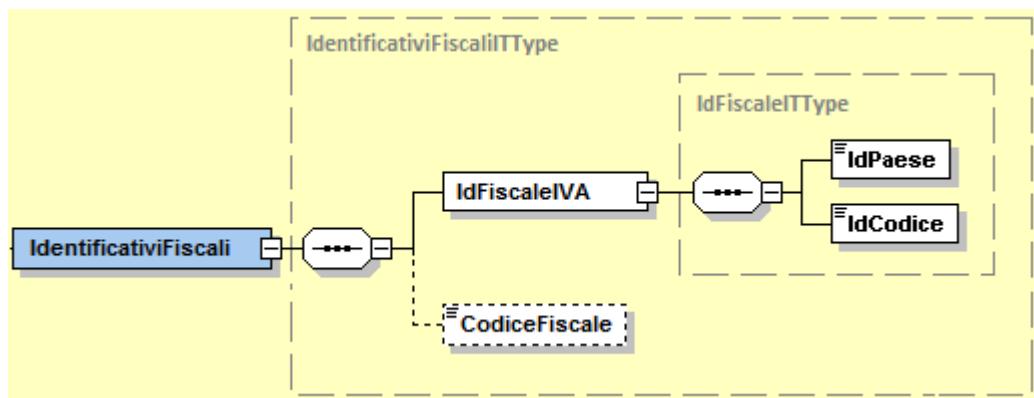


Figure 36 - Element IdentificativiFiscali of CedentePrestatoreDTE

The macroblock **IdentificativiFiscali** uses the *IdentificativiFiscaliTType* structure that consists of :

IdFiscaleIVA: with the *IdFiscaleITType* structure that consists of

IdPaese: country code according to the alpha-2 code of the ISO 3166-1 standard. It allows only value “IT”.

IdCodice: alphanumeric format; max lenght 11 characters.

CodiceFiscale: alphanumeric format; min lenght 11 and max lenght 16 characters.

AltriDatIdentificativi

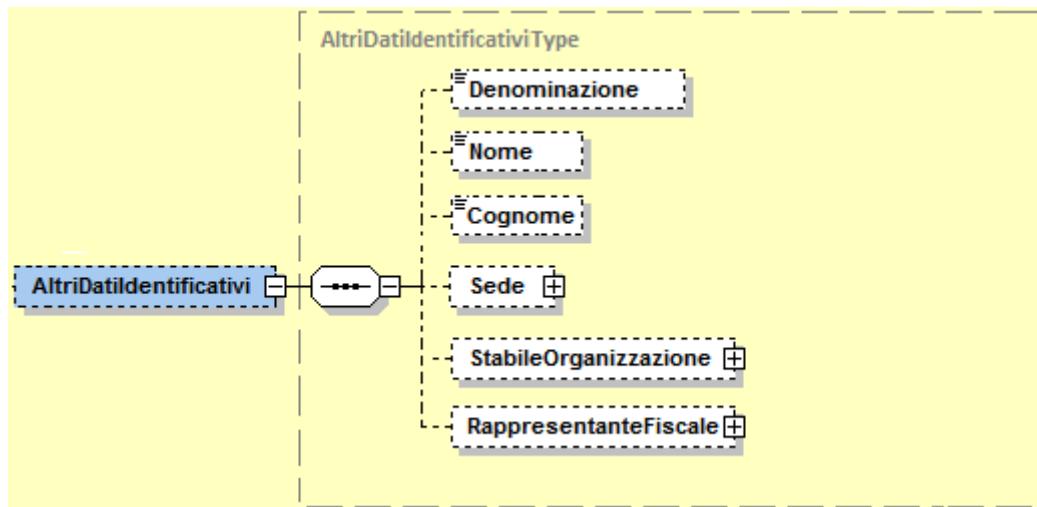


Figure 37 - Element AltriDatIdentificativi of CedentePrestatoreDTE

The macroblock **AltriDatIdentificativi** uses *AltriDatIdentificativiType* structure that consists of:

Denominazione: alphanumeric format; max lenght 80 characters.

Nome: alphanumeric format; max lenght 60 characters.

Cognome: alphanumeric format; max length 60 characters.

Sede: complex element that uses *IndirizzoType* structure that consists of the following fields

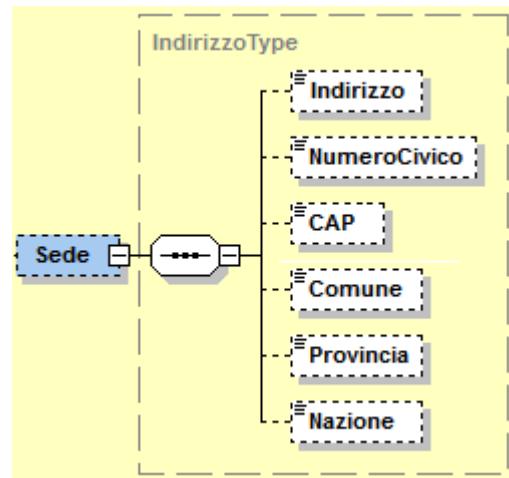


Figure 38 - Element Sede of CedentePrestatoreDTE

Indirizzo: alphanumeric format; max length 60 characters.

Numero Civico: alphanumeric format; max length 8 characters.

CAP: numeric format; length 5 characters.

Comune: alphanumeric format; max length 60 characters.

Provincia: alphanumeric format; length 2 characters.

Nazione: country code according to the alpha-2 code of the ISO 3166-1 standard. It allows only value “IT”.

StabileOrganizzazione: complex element that uses *IndirizzoType* structure already described above for element **Sede** and to which reference is made.

RappresentanteFiscale: complex element that uses *RappresentanteFiscaleITType* structure that consists of the following fields

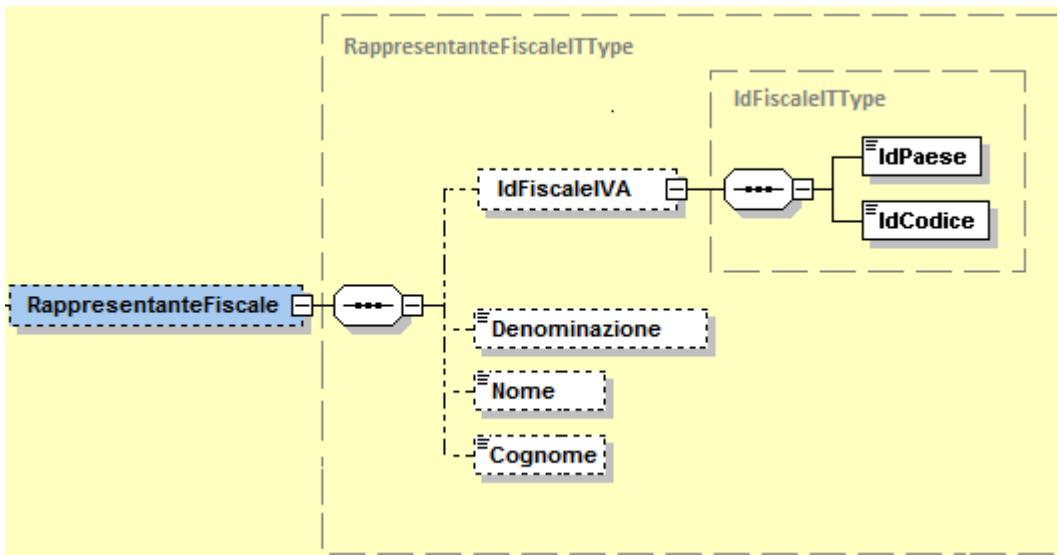


Figure 39- Element RappresentanteFiscale of CedentePrestatoreDTE

IdFiscaleIVA: it uses the *IdFiscaleITType* structure already described in paragraph 4.2.1.2.1 to which reference is made

Denominazione: alphanumeric format; max lenght 80 characters.

Nome: alphanumeric format; max lenght 60 characters.

Cognome: alphanumeric format; max length 60 characters

4.2.1.2.2 DTE – CessionarioCommittenteDTE

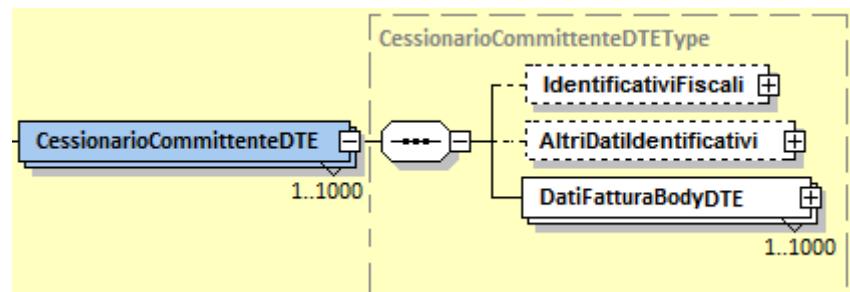


Figure 40 - Element CessionarioCommittenteDTE

The complex element **CessionarioCommittenteDTE** is composed of 3 macroblocks **IdentificativiFiscali**, **AltriDatIdentificativi** and **DatiFatturaBodyDTE** described as follows

IdentificativiFiscali

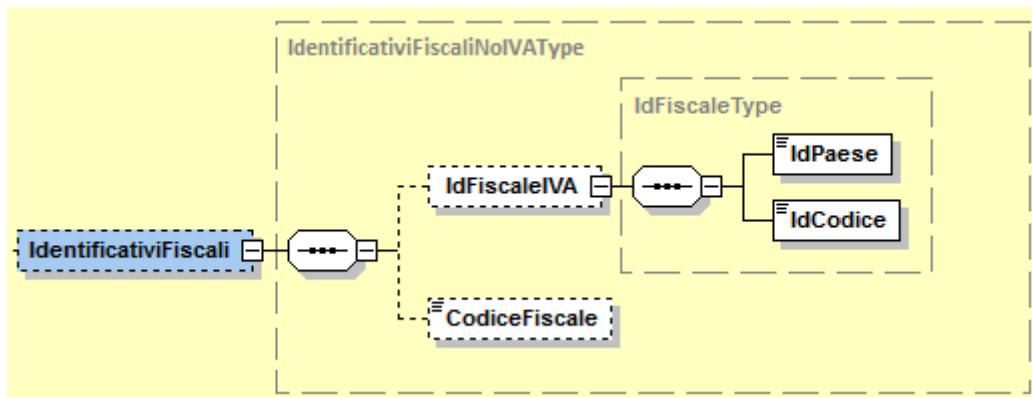


Figure 41 - Element *IdentificativiFiscali* of *CessionarioCommittenteDTE*

Macroblock **IdentificativiFiscali** uses *IdentificativiFiscaliNoIVAType* structure that consists of :

IdFiscaleIVA: with the *IdFiscaleType* structure that consists of

IdPaese: country code according to the alpha-2 code of the ISO 3166-1 standard.

IdCodice: alphanumeric format; max length 28 characters.

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

AltriDatIdentificativi

Macroblock **AltriDatIdentificativi** uses *AltriDatIdentificativiType* structure already described at paragraph 4.2.1.2.1 1 and to which reference is made.

DatiFatturaBodyDTE

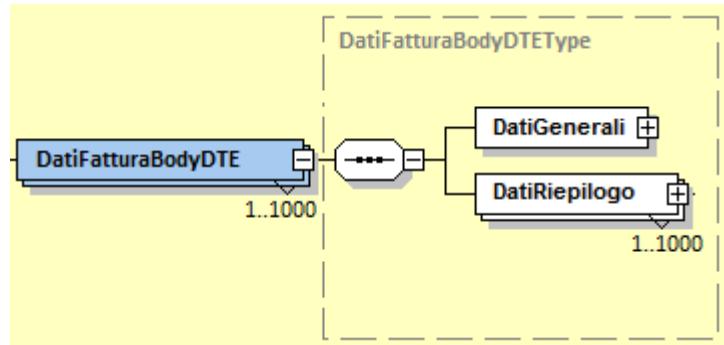


Figure 42 - Element DatiFatturaBodyDTE

Macroblock **DatiFatturaBodyDTE** uses *DatiFatturaBodyDTEType* structure that consists of:

DatiGenerali: complex element that uses *DatiGeneraliTType* structure that consists of the following fields

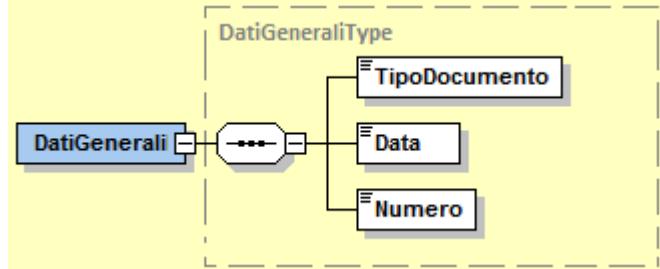


Figure 43 - Element DatiGenerali of DatiFatturaBodyDTE

TipoDocumento: alphanumeric format; length 4 characters; the following values are allowed:

<i>TD01</i>	Invoice
<i>TD04</i>	credit memo
<i>TD05</i>	debit memo
<i>TD07</i>	simplified invoice
<i>TD08</i>	simplified credit memo

Data: document date. ISO 8601.2004 format, with the following specification: YYYY-MM-DD

Numerico: alphanumeric format; max length 20 character

DatiRiepilogo: complex element that uses *DatiRiepilogoType* structure that consists of the following fields

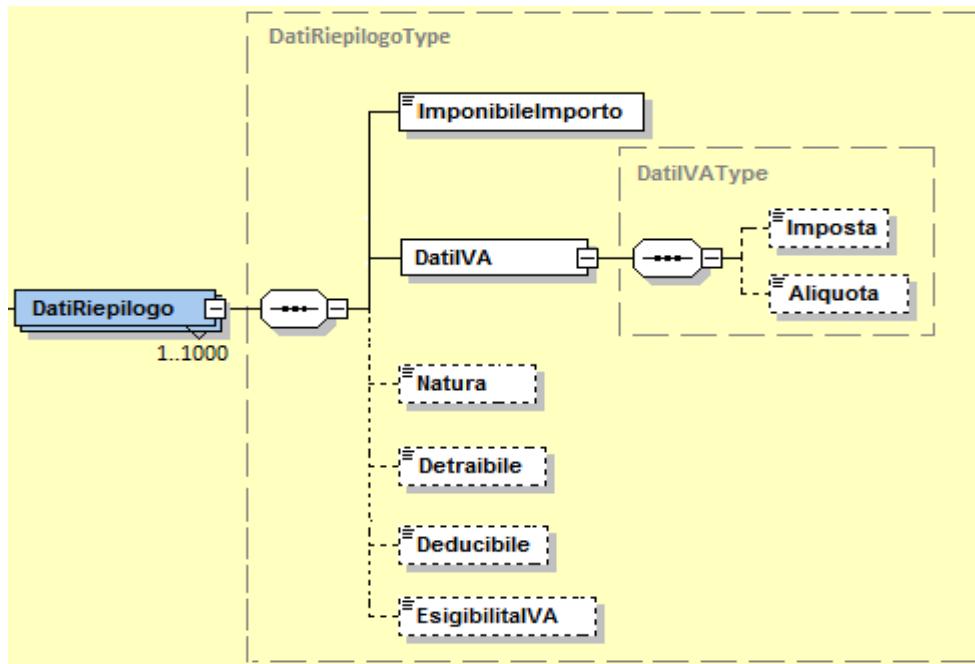


Figure 44 - Element DatiRiepilogo of DatiFatturaBodyDTE

ImponibileImporto: numeric format; decimals must be separated from the integer with the '.' character (point); min lenght 4 and max lenght 15 characters.

DatilVA that consists of:

Imposta: numeric format; decimals must be separated from the integer with the '.' character (point). min lenght 4 and max lenght 15 characters.

Aliquota: numeric format; decimals must be separated from the integer with the '.' character (point). min lenght 4 and max lenght 6 characters.

Natura: alphanumeric format; min length 2 and max length 5 characters; the allowed values are:

<i>N1</i>	excluded pursuant to Art. 15
<i>N2</i>	not subject
<i>N2.1</i>	non soggette ad IVA ai sensi degli artt. Da 7 a 7-septies del DPR 633/72
<i>N2.2</i>	non soggette – altri casi
<i>N3</i>	non imponibili
<i>N3.1</i>	non imponibili – esportazioni
<i>N3.2</i>	non imponibili – cessioni intracomunitarie
<i>N3.3</i>	non imponibili – cessioni verso San Marino
<i>N3.4</i>	non imponibili – operazioni assimilate alle cessioni all'esportazione
<i>N3.5</i>	non imponibili – a seguito di dichiarazioni d'intento
<i>N3.6</i>	non imponibili – altre operazioni che non concorrono alla formazione del plafond
<i>N4</i>	exempt
<i>N5</i>	margin regime
<i>N7</i>	VAT paid in other EU countries (distance sales pursuant to Art. 40, section 3 and 4 and Art. 41, section 1 letter b, Decree 331/93; telecommunications, tele-broadcasting and electronic services provision pursuant to Art. 7 -sexies letter f, g, art. 74-sexies Italian Presidential Decree 633/72)

Detraibile: numeric format; decimals must be separated from the integer with the '.' character (point). min lenght 4 and max lenght 6 characters

Deducibile: alphanumeric format; length 2 characters; the allowed values are:

S/ deductible expense.

EsigibilitàIVA: alphanumeric format; length 1 character; the allowed values are:

<i>I</i>	VAT payable immediately
<i>D</i>	unrealized VAT
<i>S</i>	split payments

4.2.1.2.3 DTE – Rettifica

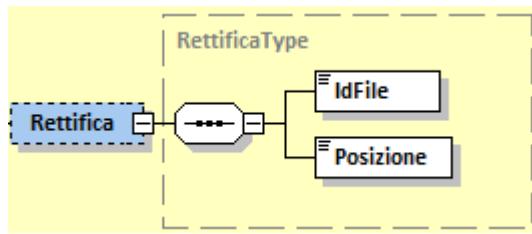


Figure 45 - Element Rettifica

Macroblock **Rettifica** uses *RettificaType* structure that consists of:

IdFile: numeric format without decimals; min length 1 and max length 18 characters.

Posizione: numeric format without decimals; min length 1 and max length 7 characters.

4.2.1.3 DTR (dati fatture ricevute)

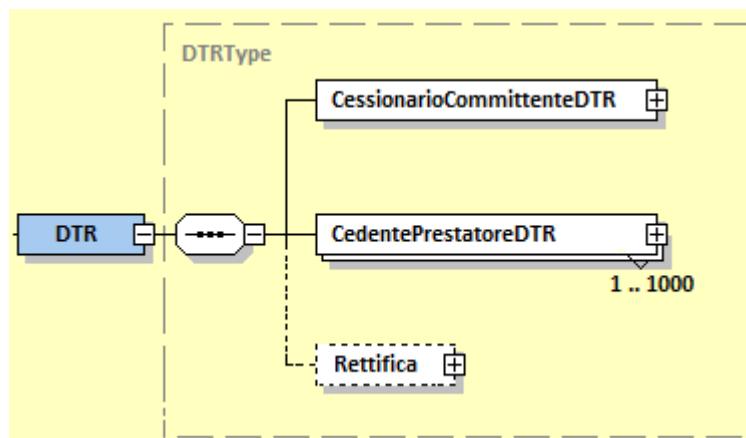


Figure 46 - Element DTR

4.2.1.3.1 DTR – CessionarioCommittenteDTR

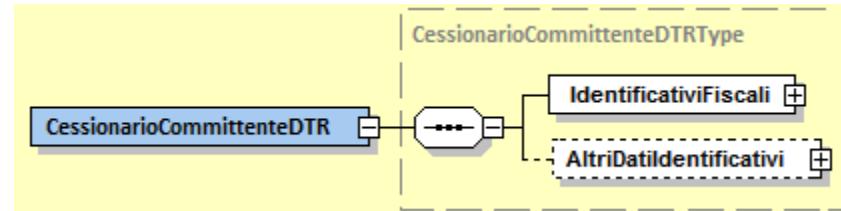


Figure 47 - Element CessionarioCommittenteDTR

The complex element **CessionarioCommittenteDTR** consists of two macroblocks **IdentificativiFiscali** e **AltriDatIdentificativi**, described below.

IdentificativiFiscali

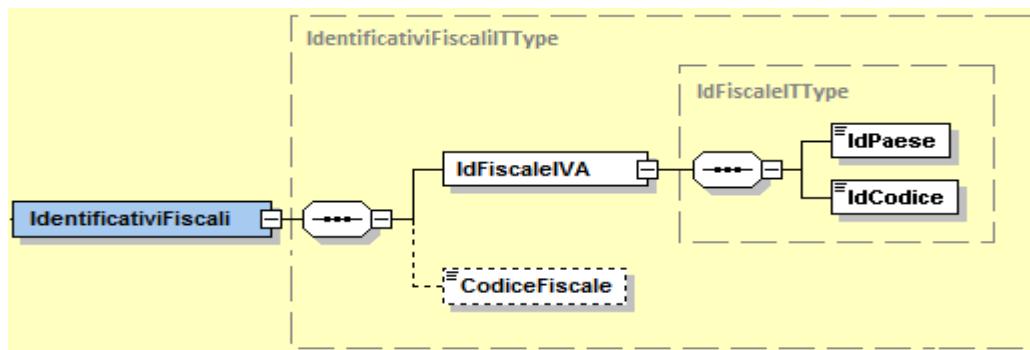


Figure 48 - Element IdentificativiFiscali of CessionarioCommittenteDTR

Macroblock **IdentificativiFiscali** uses the *IdentificativiFiscaliTType* structure already described in paragraph 4.2.1.2.1 and to which reference is made.

AltriDatIdentificativi

Macroblock **AltriDatIdentificativi** uses *AltriDatIdentificativiTType* structure already described in paragraph 4.2.1.2.1 and to which reference is made.

4.2.1.3.2 DTR – CedentePrestatoreDTR

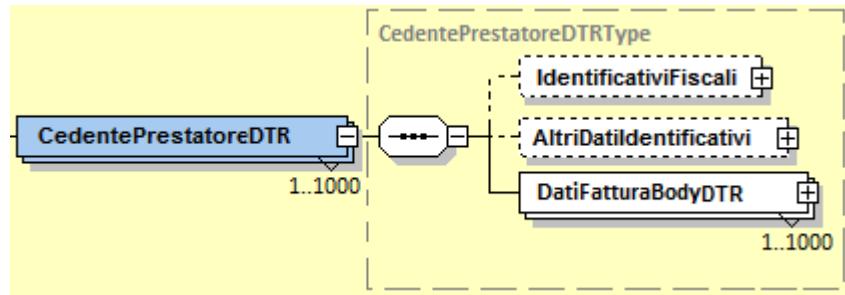


Figure 49 - Element CedentePrestatoreDTR

The complex element **CedentePrestatoreDTR** consists of three macroblocks **IdentificativiFiscali**, **AltriDatIdentificativi** and **DatiFatturaBodyDTR** described below.

IdentificativiFiscali

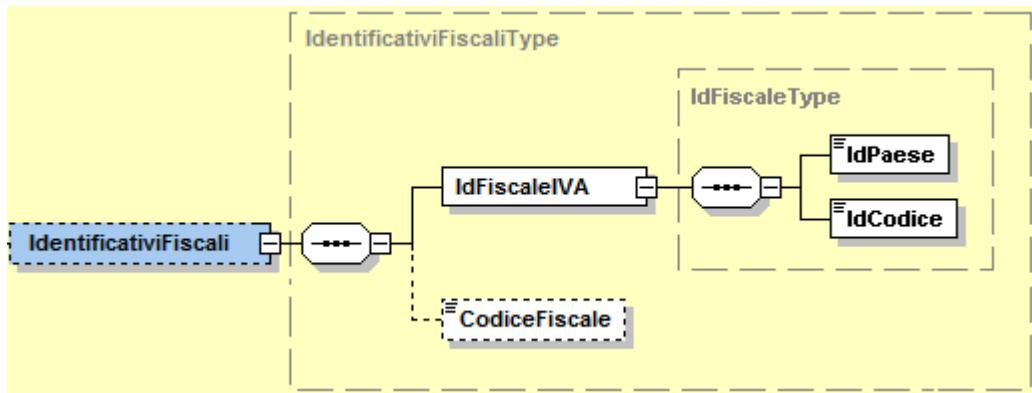


Figure 50 - Element IdentificativiFiscali of CedentePrestatoreDTR

Macroblock **IdentificativiFiscali** uses *IdentificativiFiscaliTType* structure that consists of:

IdFiscaleIVA: it uses *IdFiscaleType* structure described in paragraph 4.2.1.2.2 to which reference is made

CodiceFiscale: alphanumeric format; min length 11 characters and max length 16 characters

IdFiscaleIVA: with the *IdFiscaleType* structure that consists of

IdPaese: country code according to the alpha-2 code of the ISO 3166-1 standard.

IdCodice: alphanumeric format; max length 28 characters.

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

AltriDatIdentificativi

Macroblock **AltriDatIdentificativi** uses *AltriDatIdentificativiType* structure already described in paragraph 4.2.1.2.1 to which reference is made.

DatiFatturaBodyDTR

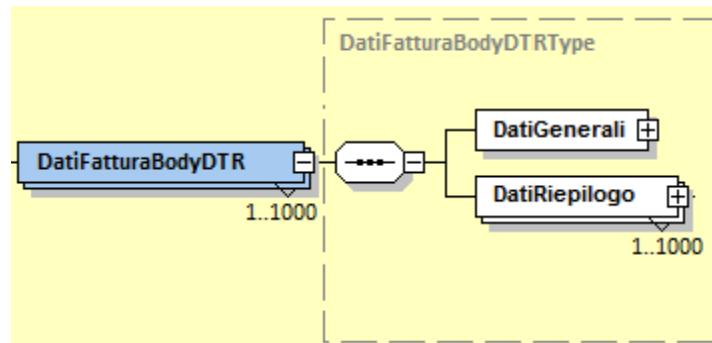


Figure 51 - Element *DatiFatturaBodyDTR*

Macroblock **DatiFatturaBodyDTR** uses *DatiFatturaBodyDTRType* structure that consists of:

DatiGenerali: complex element that uses *DatiGeneraliDTRType* structure that consists of the following fields

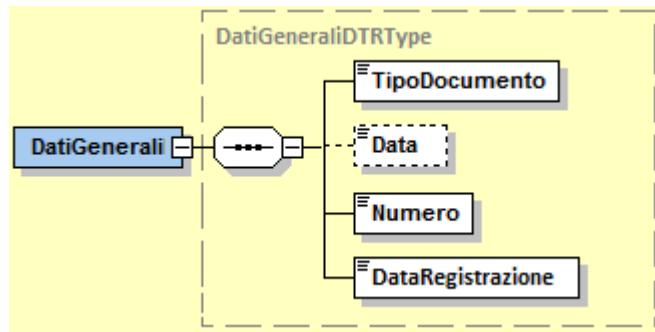


Figure 52 - Element DatiGenerali of DatiFatturaBodyDTR

TipoDocumento: alphanumeric format; length 4characters; allowed values are:

<i>TD01</i>	Invoice
<i>TD04</i>	Credit memo
<i>TD05</i>	Debit memo
<i>TD07</i>	Simplified invoice
<i>TD08</i>	Simplified credit memo
<i>TD10</i>	Invoice for intra-community goods purchase
<i>TD11</i>	Invoice for intra-community service purchasei
<i>TD12</i>	Summary document (art.6, DPR 695/1996)

Data: document date. ISO 8601.2004 format, with the following specification: YYYY-MM-DD

Numero: alphanumeric format; max length 20 character

DataRegistrazione: date in ISO 8601.2004 format, with the following specification: YYYY-MM-DD.

DatiRiepilogo: complex element that uses *DatiRiepilogoType* structure that consists already described in paragraph 4.2.1.2.2 to which reference is made.

DTR – Rettifica

Macroblock **Rettifica** uses *RettificaType* structure already described in paragraph 4.2.1.2.3 to which reference is made.

4.2.1.4 ANN (Annullamento dati fatture)

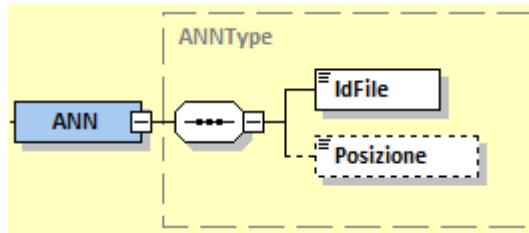


Figure 53 - Element ANN

The complex element **ANN** consists of :

IdFile: numeric format without decimals; min length 1 and max length 18 characters.

Posizione: numeric format without decimals; min length 1 and max length 7 characters.

APPENDIX 1: LIST OF ERROR CODES - ORDINARY AND SEMPLIFIED INVOICE

1. TYPES OF CHECK AND CHECKING PROCEDURES

The types of checks performed are aimed at verifying:

- the name and the unique nature of the file transmitted;
- file size;
- intact nature of the document, if signed with technologies listed at paragraph 1.2.1;
- authenticity of the signature certificate, when it's existing;
- compliance with the invoice data format;
- coherence and validity of the invoice data content;
- uniqueness of the invoice;
- deliverability of the invoice.

The name and the unique nature of the file transmitted

The check is performed in order to intercept and prevent the sending of a file already transmitted; through a check on the name of the file received, the ES verifies that the file name complies with the previous paragraph 1.2.2 and that a file with the same name has not already been sent (every file sent to the Exchange System must have a file name different from any other file previously sent); if the check is unsuccessful (file name already present in the ES or non-compliant file name) the file is rejected with the following reasons:

- Code: 00001

Description: Invalid file name

(it applies both ordinary and simplified invoices)

- Code: 00002

Description: Duplicate file name

(it applies both ordinary and simplified invoices)

File size

The check is performed in order to ensure that the received file don't exceed max size allowed.

- Code: 00003

Description: File size exceeds the allowed one

(it applies both ordinary and simplified invoices)

Intact nature of the document, if signed

In the case of signed file, the check is performed in order to ensure that the received document has not been modified after signature; through a check on the signature, the ES checks the integrity of the document; if the received document doesn't match with the signed file, the document is rejected with the following reasons:

- Code: 00102

Description: Not intact file (not valid signature)

(it applies both ordinary and simplified invoices)

Authenticity of the signature certificate

In the case of signed file, the check is performed in order to ensure the authenticity of the signature certificate used; through the use of the informations made available by "Certification Authorities", the ES checks the validity of signature certificate: it must not be expired, revoked or suspended; in case of invalid signature certificate, the document is rejected with the following reasons:

- Code: 00100

Description: Expired signature certificate

(it applies both ordinary and simplified invoices)

- Code: 00101

Description: Revoked signature certificate

(it applies both ordinary and simplified invoices)

- Code: 00104
 Description: Not reliable CA (Certification Authority)
(it applies both ordinary and simplified invoices)
- Code: 00107
 Description: Invalid signature certificate
(it applies both ordinary and simplified invoices)

Compliance with the invoice data format

The check is performed in order to ensure that the content of the document is represented according to the rules defined in the technical specifications; if it results a not respect of the rules, the document is rejected with the following reasons:

- Code: 00103
 Description: The digital signature affixed hasn't the time reference (*if the file is signed with qualified electronic signature*)
(it applies both ordinary and simplified invoices)
- Code: 00105
 Description: The time reference of the digital signature is not coherent (*if the file is signed with qualified electronic signature*)
(it applies both ordinary and simplified invoices)
- Code: 00106
 Description: Empty or corrupt file/compressed file
(it applies both ordinary and simplified invoices)
- Code: 00200
 Description: File not compliance with format (*in the description of the message there is the punctual indication of the error*)
(it applies both ordinary and simplified invoices)
- Code: 00201

Description: There are more than 50 format errors (*in this case the errors after the fiftieth aren't present in the rejection receipt*)

(*it applies both ordinary and simplified invoices*)

Coherence of the invoice data content

The check is performed to ensure the coherence of the invoice data content, according to the technical specifications; if it results a not respect of the rules, the document is rejected with the following reasons:

- Code: 00400

Description in case of ordinary invoices: 2.2.1.14 <Natura> not filled while 2.2.1.12 <AliquotalVA> equal zero

Description in case of simplified invoices: 2.2.4 <Natura> not filled while 2.2.3.2 <Aliquota> equal zero

(*if the value of IVA rate is equal zero, the nature of transaction must be mandatorily indicated, because it must be justified the not taxable operation*)

- Code: 00401

Description in case of ordinary invoices: 2.2.1.14 <Natura> filled while 2.2.1.12 <AliquotalVA> different from zero

Description in case of simplified invoices: 2.2.4 <Natura> filled while 2.2.3.2 <Aliquota> different from zero

(*if the IVA rate is not equal zero, the transaction is taxable and then it isn't allowed the presence of element <Natura>*)

- Code: 00403

Description: 2.1.1.3 <Data> after the date of receipt (*the invoice date cannot be later than the date on which it's received by the ES*)

(*it applies both ordinary and simplified invoices*)

- Code: 00411

Description: 2.1.1.5 <DatiRitenuta> not filled while at least one block 2.2.1 <DettaglioLinee> has 2.2.1.13 <Ritenuta> equal 'SI' (*if it exists an invoice line subject to withholding tax, the block <DatiRitenuta> must be present*)

(it only applies to ordinary invoices)

- Code: 00413

Description: 2.1.1.7.7 <Natura> not filled while 2.1.1.7.5 <AliquotalVA> equal zero (*if the value of IVA rate is equal zero, the nature of pension fund contribution must be mandatorily indicated, because it must be justified the not taxable contribution*)

(it only applies to ordinary invoices)

- Code: 00414

Description: 2.1.1.7.7 <Natura> filled while 2.1.1.7.5 <AliquotalVA> different from zero (*if the IVA rate is not equal zero, the pension fund contribution is taxable and then it isn't allowed the presence of element <Natura>*)

(it only applies to ordinary invoices)

- Code: 00415

Description: 2.1.1.5 <DatiRitenuta> not filled while di 2.1.1.7.6 <Ritenuta> equal 'SI' (*if exists a pension fund contribution subject to withholding tax, the block <DatiRitenuta> must be present*)

(it only applies to ordinary invoices)

- Code: 00417

Description in case of ordinary invoices: 1.4.1.1 <IdFiscaleIVA> and 1.4.1.2 <CodiceFiscale> not filled

Description in case of simplified invoices: 1.3.1.1 <IdFiscaleIVA> and 1.3.1.2 <CodiceFiscale> not filled

(it must be filled at least one between VAT number and tax code of buyer/orderer)

- Code: 00418

Description in case of ordinary invoices: 2.1.1.3 <Data> before 2.1.6.3 <Data>

Description in case of simplified invoices: 2.1.1.3 <Data> before 2.1.2.2 <DataFR>

(the invoice date cannot be precedent to date of related document)

- Code: 00419

Description: 2.2.2 <DatiRiepilogo> not filled for at least a value of 2.1.1.7.5 <AliquotalVA> or 2.2.1.12 <AliquotalVA> (*for every IVA rate indicated it must exist corresponding block <DatiRiepilogo>*)

(it only applies to ordinary invoices)

- Code: 00420

Description: 2.2.2.2 <Natura> filled with a type N6 value while 2.2.2.7 <EsigibilitalVA> equal S (split payment) (*the split payment regime is not compatible with reverse charge regime*)

(it only applies to ordinary invoices)

- Code: 00421

Description: 2.2.2.6 <Imposta> not calculated according to the rules defined in the technical specifications (*the value of <Imposta> element must match the result of the following operation:*

$$(\text{AliquotalVA} * \text{ImponibileImporto}) / 100)$$

The result must be rounded to the second decimal place, by default if the third decimal place is less than 5, for excess if it is equal or greater than 5; the ±1 eurocent tolerance it's allowed)

(it only applies to ordinary invoices)

- Code: 00422

Description: 2.2.2.5 <ImponibileImporto> not calculated according to the rules defined in the technical specifications (*for any distinct value of IVA rate, the value of <ImponibileImporto> element must match the result of following operation:*

$$\sum_{y=1}^n \text{PrezzoTotale}[y] + \sum_{x=1}^m \text{ImportoContributoCassa}[x] + \sum_{z=1}^t \text{Arrotondamento}[z]$$

where n is the number of the detail rows with the same VAT rate, m is the number of blocks <DatiCassaPrevidenziale> with the same VAT rate, t is the number of blocks <DatiRiepilogo> with the same VAT rate; the ±1 eurocent tolerance is allowed)

(it only applies to ordinary invoices)

- Code: 00423

Description: 2.2.1.11 <PrezzoTotale> not calculated according to the rules defined in the technical specifications (*the value of <PrezzoTotale> element must match the result of the following operation:*

$$(PrezzoUnitario \pm ScontoMaggiorazione) * Quantita$$

the ±1 eurocent tolerance is allowed)

(it only applies to ordinary invoices)

- Code: 00424

Description in case of ordinary invoices: 2.2.1.12 <AliquotalVA> or 2.2.2.1 <AliquotalVA> or 2.1.1.7.5 <AliquotalVA> not expressed in percentage terms

Description in case of simplified invoices: 2.2.3.2 <Aliquota> not expressed in percentage terms

(the VAT rate must be always expressed in percentage terms; for example, a VAT rate 10% must be expressed as 10.00 and not as 0.10)

- Code: 00425

Description: 2.1.1.4 <Numero> not containing numeric characters (*the invoice number must contain at least one numeric character*)

(it applies both ordinary and simplified invoices)

- Code: 00427

Description: 1.1.4 <CodiceDestinatario> is of 7 characters while 1.1.3 <FormatoTrasmissione> is FPA12 or 1.1.4 <CodiceDestinatario> is of 6 characters while 1.1.3 <FormatoTrasmissione> is FPR12

(it only applies to ordinary invoices)

- Code: 00428

Description: 1.1.3 <FormatoTrasmissione> not consistent with VERSION attribute

(it applies both ordinary and simplified invoices)

- Code: 00429

Description: 2.2.2.2 <Natura> not filled while 2.2.2.1 <AliquotalVA> equal zero (*if the block <DatiRiepilogo> contains a VAT rate equal zero, you must fill the <Natura> element*)
(it only applies to ordinary invoices)
- Code: 00430

Description: 2.2.2.2 <Natura> filled while 2.2.2.1 <AliquotalVA> different from zero (*a VAT rate different from zero qualifies the summary data as data referred to taxable transaction; therefore the <Natura> element is not allowed*)
(it only applies to ordinary invoices)
- Code: 00437

Description: 2.1.1.8.2 <Percentuale> and 2.1.1.8.3 <Importo> not filled while 2.1.1.8.1 <Tipo> filled (*the filling of <Tipo> element in the block <ScontoMaggiorazione> makes the filling of at least one between <Percentuale> and <Importo> elements mandatory*)
(it only applies to ordinary invoices)
- Code: 00438

Description: 2.2.1.10.2 <Percentuale> and 2.2.1.10.3 <Importo> not filled while 2.2.1.10.1 <Tipo> filled (*the filling of <Tipo> element in the block <ScontoMaggiorazione> makes the filling of at least one between <Percentuale> and <Importo> elements mandatory*)
(it only applies to ordinary invoices)
- Code: 00443

Description: the values indicated in the fields 2.2.1.12 <AliquotalVA> or 2.1.1.7.5 <AliquotalVA> don't correspond to those of field 2.2.2.1 <AliquotalVA> (*all VAT rate values in the detail lines of an invoice or in the pension fund data must also be present in the summary data*)
(it only applies to ordinary invoices)
- Code: 00444

Description: the values indicated in the fields 2.2.1.14 <Natura> or 2.1.1.7.7 <Natura> don't correspond to those of field 2.2.2.2 <Natura> (*all*

(the values of the transaction nature in the detail lines of an invoice or in the pension fund data must also be present in the summary data)

(it only applies to ordinary invoices)

- Code: 00445 (check in force from 1 october 2020)

Description in case of ordinary invoices: the generic value N2, N3 or N6 is no longer permitted as nature code of the transaction

Description in case of simplified invoices: the generic value N2 or N3 is no longer permitted as nature code of the transaction (*from 1 October 2020 it's no longer permitted to use the 'father' nature codes but only the detailed codes, where applicable; in particular, for ordinary invoices the codes N2, N3 and N6 can no longer be used, and for simplified invoices the codes N2 and N3 can no longer be used*)

- Code: 00460

Description: The total amount exceeds the limit established by DPR 633/72, art. 21 bis, for simplified invoices (*in a simplified invoice the value of element <Importo>, or the sum of values of this element, cannot exceed the limit of 400 euros, except it's filled the <DatiFatturaRettificata> element*)

- Code: 00471

Description: for the value indicated in the field 2.1.1.1 <TipoDocumento> the transferor/provider cannot be equal to the transferee/purchaser (*if the document type is equal to values TD16 or TD17 or TD18 or TD19 or TD20, it isn't allowed the presence of the same subject as supplier and customer*)

(it only applies to ordinary invoices)

- Code: 00472

Description: for the value indicated in the field 2.1.1.1 <TipoDocumento> the transferor/provider must be equal to the transferee/purchaser (*if the document type is 'self invoicing for splaphoning', it isn't allowed the presence of a supplier different from the customer*)

(it only applies to ordinary invoices)

- Code: 00473

Description: for the value indicated in the field 2.1.1.1 <TipoDocumento> it isn't allowed the value IT in the field 1.2.1.1.1 <IdPaese> (*if the document type is equal to values TD17 or TD18 or TD19, it isn't allowed the presence of an italian supplier*)

(it only applies to ordinary invoices)

- Code: 00474

Description: for the value indicated in the field 2.1.1.1 <TipoDocumento> the field 2.2.1.12 <AliquotalVA> cannot be equal to zero (*if the document type is 'self invoicing for splaphoning' all the invoice lines must contain a VAT rate not equal to zero*)

(it only applies to ordinary invoices)

Validity of the invoice data content

The check is performed to ascertain the presence and validity of necessary data for correct delivery of the document and to prevent situations of wrong and/or not processable data; in particular it's checked:

- the existence of addressee code, if it's different from the default value ("0000000") and if the buyer/orderer's VAT number is not registered according to the modalities described at paragraph 1.5.1.2
- the validity of tax codes and VAT numbers of transmitter, seller/provider, buyer/orderer, tax representative, by a check of existence in Tax Register; this check isn't performed on tax identifications assigned by foreign authorities
- the consistency between VAT number and tax code for both the supplier and the buyer when if both are present and/or in cases of VAT group.

If at least one of these checks fails, the document is discarded with the following reasons:

- Code: 00300

Description: 1.1.1.2 <IdCodice> noy valid

(it applies both ordinary and simplified invoices)

- Code: 00301

Description in case of ordinary invoices: 1.2.1.1.2 <IdCodice> not valid

Description in case of simplified invoices: 1.2.1.2 <IdCodice> not valid

- Code: 00303

Description in case of ordinary invoices: 1.3.1.1.2 <IdCodice> or 1.4.4.1.2 <IdCodice> not valid

Description in case of simplified invoices: 1.2.8.1.2 <IdCodice> or 1.3.2.6.1.2 <IdCodice> not valid

- Code: 00305

Description in case of ordinary invoices: 1.4.1.1.2 <IdCodice> not valid

Description in case of simplified invoices: 1.3.1.1.2 <IdCodice> not valid

- Code: 00306

Description in case of ordinary invoices: 1.4.1.2 <CodiceFiscale> not valid

Description in case of simplified invoices: 1.3.1.2 <CodiceFiscale> not valid

(this check is only performed when the 1.4.1.1.2 <IdCodice> element for ordinary invoices and 1.3.1.1.2 <IdCodice> element for simplified invoices aren't filled)

- Code: 00311

Description: 1.1.4 <CodiceDestinatario> not valid

(it applies both ordinary and simplified invoices)

- Code: 00312

Description: 1.1.4 <CodiceDestinatario> not active

(it applies both ordinary and simplified invoices)

- Code: 00313

Description in case of ordinary invoice: Element 1.1.4 <CodiceDestinatario> can be valued with "XXXXXXX" to communicate invoice data issued exclusively to non-residents (1.4.1.1 <IdFiscaleIVA> must be valued and 1.4.1.1.1 <IdPaese> must be different from "IT")

Description in case of simplified invoice: Element 1.1.4 <PECDestinatario> can be valued with "XXXXXXX" to communicate invoice data issued exclusively to non-residents (1.4.1.1 <IdFiscaleIVA> must be valued and 1.3.1.1.1 <IdPaese> must be different from "IT")

- Code: 00320

Description in case of ordinary invoice: 1.2.1.1 <IdFiscaleIVA> and 1.2.1.2 <CodiceFiscale> not coherent

Description in case of simplified invoice: 1.2.1 <IdFiscaleIVA> and 1.2.2 <CodiceFiscale> not coherent

- Code: 00321

Description in case of ordinary invoice: 1.2.1.2 <CodiceFiscale> of a person not participating in the VAT group

Description in case of simplified invoice: 1.2.2 <CodiceFiscale> of a person not participating in the VAT group

- Code: 00322

Description in case of ordinary invoice: 1.2.1.2 <CodiceFiscale> not present in the presence of 1.2.1.1 <IdFiscaleIVA> of VAT group

Description in case of simplified invoice: 1.2.2 <CodiceFiscale> not present in the presence of 1.2.1 <IdFiscaleIVA> of VAT group

- Code: 00323

Description in case of ordinary invoice: 1.2.1.1.2 <IdCodice> corresponding to a VAT number ceased more than 5 years ago

(it only applies to ordinary invoices)

- Code: 00324

Description in case of ordinary invoice: 1.4.1.1 <IdFiscaleIVA> and 1.4.1.2 <CodiceFiscale> not coherent

Description in case of simplified invoice: 1.3.1.1 <IdFiscaleIVA> and 1.3.1.2 <CodiceFiscale> not coherent

- Code: 00325

Description in case of ordinary invoice: 1.4.1.2 <CodiceFiscale> of a person not participating in the VAT group

Description in case of simplified invoice: 1.3.1.2 <CodiceFiscale> of a person not participating in the VAT group

- Code: 00326

Description in case of ordinary invoice: 1.4.1.2 <CodiceFiscale> not present in the presence of 1.4.1.1 <IdFiscaleIVA> of VAT group

Description in case of simplified invoice: 1.3.1.2 <CodiceFiscale> not present in the presence of 1.3.1.1 <IdFiscaleIVA> of VAT group

- Code: 00330

Description in case of ordinary invoice: 1.1.6 <PECDestinatario> containing a not allowed value

Description in case of simplified invoice: 1.1.5 <PECDestinatario> containing a not allowed value

Uniqueness of invoice

The check is performed to intercept and prevent the transmission of an invoice already transmitted and processed; if data relating to:

- seller/provider identification
- year of invoice date
- invoice number

are the same of another invoice previously transmitted and not discarded, the document is rejected with the following reasons:

- Code: 00404

Description: Duplicate invoice

(it applies both ordinary and simplified invoices)

- Code: 00409

Description: Duplicate invoice in the lot

(it applies both ordinary and simplified invoices)

If the transmitted document is a credit note (TipoDocumento = **TD04** for ordinary invoices or **TD08** for simplified invoices), the check also considers of document type; therefore the presence of two documents with the same seller/provider, year and number is allowed only if one of them is **TD04** for ordinary invoices or **TD08** for simplified invoices.

Only for ordinary invoices issued according to art. 73 DPR 633/72 and with the <Art73> element equal 'SI', the check is performed applying the precedent rules, considering not only the year of the invoice date, but the full invoice date.

If the transmitted file is a lot of invoices (art. 1, comma 3, DLGS 20 february 2004 n. 52), all the checks described in this paragraph involve the acceptance or the rejection of the total file. Otherwise, if the transmitted file is a compressed file (rif. paragraph 1.2.2 lett. b), the checks refer to every contained file.

APPENDIX 2: LIST OF ERROR CODES - CROSS-BORDER INVOICE DATA

1. TYPES OF CHECK AND CHECKING PROCEDURES

The types of checks performed are aimed at verifying:

- the name and the unique nature of the file transmitted;
- file size;
- intact nature of the document;
- authenticity of the signature certificate;
- compliance with the invoice data format;
- coherence and validity of the invoice data content;
- transmission authorisation.

The name and the unique nature of the file transmitted

This check is carried out in order to intercept and prevent the transmission of a file that has already been transmitted. By checking the name of the file received the Receiving System verifies that the name conforms to that given in section 3.1 and that a file with the same name has not already been sent; the unique nature of the file transmitted is also verified by means of a hash (the file's electronic watermark) check, unrelated to the name of the file; in the case of a negative result, the file is rejected with the following explanations:

- Code: 00001
Description: Invalid file name
- Code: 00002
Description: Duplicate file name
- Code: 00404
Description: A file with identical content has already been transmitted

File size

This check is performed to ensure that the file received does not exceed the maximum size allowed for the transmission channel in question.

- Code: 00003
Description: The file is larger than the permitted limit

Check on the intact nature of the document

This check is carried out to ensure that the document received has not sustained modifications after being signed; by checking on the signature affixed to the transmitted object, the Receiving System verifies the intact nature of the said object; if the document received does not correspond to the document on which the signature was affixed, it is refused with the following explanation:

- Code: 00102
Description: The electronic signature attached to the file is not valid

Check on the authenticity of the signature certificate

This check is carried out to ensure the validity of the signature certificate used to affix the authorised electronic signature on the document; on the basis of the information made available by the “*Certification Authorities*”, the Receiving System verifies the validity of the signature certificate which must not have expired, or have been revoked or suspended; in the case of an invalid signature certificate, the document is refused with the following explanations:

- Code: 00100
Description: Expired signature certificate
- Code: 00101
Description: Revoked signature certificate
- Code: 00104
Description: The CA (Certification Authority) that issued the signature certificate is not on the list of reliable CAs
- Code: 00107
Description: The signature certificate is not valid

Check on compliance with the invoice data format

The check is carried out to ensure that the content of the document is represented according to the rules defined in the technical specifications; if it is found that the rules are not correctly followed, the document is refused with the following explanations:

- Code: 00103
Description: The electronic signature attached to the file lacks a time reference

- Code: 00105
Description: The time reference associated with the electronic signature attached to the file is later than the date on which the file was received
- Code: 00106
Description: The compressed file is empty or not legible
- Code: 00200
Description: File does not conform to the format (*the message description specifies the number of points attributed to the non-conformity*)
- Code: 00201
Description: It is not possible to proceed with further checks because the format errors present in the file exceed the maximum permitted number (50)

Check on the coherence of the content

This check is performed to ensure the consistency of the content in the information elements in line with the technical rules. If these rules are not respected, the document is rejected with the following reasons:

- Code: 00400
Description: With a rate of zero, the Natura was not specified or not correctly entered (remember that the N6 nature is only compatible with a rate of 0 for invoices issued, whereas it is only compatible with a rate other than 0 for invoices received)
(if the summary data shows that the VAT rate is equal to zero, the nature of the transaction must be stated, justifying the zero rate. For a VAT rate of zero, the nature of the transaction must always be entered, with the sole exception, for cases of DTR, of the value N6. For a VAT rate other than zero, the nature of the transaction must always be entered, with the sole exception, for cases of DTR, of the value N6)
- Code: 00401
Description: With a rate that is not zero, the specified Natura is not compatible with the transaction
(if the summary data shows that the VAT rate is not zero:
 - o *in cases of DTE, the nature of the transaction must not be entered;*
 - o *in cases of DTR, the only nature that can be compatible with the transaction is N6*
- Code: 00420
Description: With a EsigibilitaVA of S (Split-Payment), the N6 value has been specified for Natura
(a transaction with a N6 nature cannot entail a VAT payment method using the 'split payment' mode)

- Code: 00424
 Description: The rate is not stated in percentage terms
(the VAT rate must always be expressed in percentage terms; for example, a rate of 10% is expressed as 10.00 and not as 0.10)
- Code: 00431
 Description: With TipoDocumento equal to TD07 (simplified invoice) or TD08 (simplified credit note), the Buyer/Orderer's Identificativi Fiscali and Altri Dati Identificativi have not been entered (at least one of the two must be present in the file)
(for simplified-type documents (document type TD07 or TD08) contained in a DTE-type file, it is possible to insert either the tax identifiers or other personal details, or both, to identify the counterparty (buyer/orderer). The absence of both of these is not permitted)
- Code: 00432
 Description: With Tipo Documento equal to TD01 (invoice), TD04 (credit note) or TD05 (debit note), the Buyer/Orderer's Identificativi Fiscali have not been specified
(for ordinary documents (document type TD01, TD04 or TD05) contained in a DTE-type file, it is obligatory to insert their tax identifiers in order to identify the counterparty (buyer/orderer))
- Code: 00433
 Description: L'Imposta or l'Aliquota have not been entered (both must be present in the file, unless TipoDocumento is TD07, simplified invoice, or TD08, simplified credit note)
(only for simplified-type documents (document type TD07 or TD08), it is possible to indicate, as a non-exclusive alternative, the VAT rate or the tax. In all other cases, both elements must be present)
- Code: 00434
 Description: Imposta and Aliquota not consistent
(the VAT rate and tax present in a summary data block are judged to be inconsistent when:
 - the VAT rate is equal to zero and the tax amount is not zero
 - the VAT rate is not zero and the tax amount is zero and the valuation of the latter as zero is not justifiable with a low value for the taxable base, that is, when [rate * taxable base] / 100 > 0.00)
- Code: 00435
 Description: Detraibile and Deducibile cannot be present at the same time with reference to the same DatiRiepilogo
(a single amount cannot refer to expenses that are both tax-deductible and income-deductible simultaneously)
- Code: 00436
 Description: DataRegistrazione earlier than the document date

(a document's registration date indicated in the DTR-type file cannot be earlier than the date of the document itself; this check is also performed where the document type is TD12 but only if field 3.2.3.1.2 <Data> is present)

- Code: 00442
Description: Correction is not possible because the data has already been deleted
(it is not possible to correct the document specified in the correction file since it has already been deleted)
- Code: 00443
Description: Cancellation is not possible because the data has already been deleted
(it is not possible to cancel the document or the file specified in the cancellation file since they have already been deleted previously)
- Code: 00444
Description: The original file specified in the IdFile field is non-existent
(the identifier of a file that does not exist was specified in the correction/cancellation file)
- Code: 00445
Description: The file specified in the IdFile field is not the original file
(the correction/cancellation file must correct/cancel the original file and not correction/cancellation files)
- Code: 00446
Description: Posizione not found within the original file
(the document position indicated in the correction/cancellation file is not a position that exists within the file specified as being subject to correction/cancellation)
- Code: 00447
Description: A correction file must not contain more than one document
(it is only possible to modify one document at a time with a correction file)
- Code: 00448 (check in force from 1 october 2020)
Description: the generic value N2, N3 or N6 is no longer permitted as nature code of the transaction *(from 1 October 2020 it's no longer permitted to use the 'father' nature codes but only the detailed codes, where applicable; in particular the codes N2, N3 and N6 can no longer be used)*
- Code: 00460
Description: The Tipo Documento is not consistent with the Seller/Provider's Country

(in a DTR-type file it is possible to insert data relating to intra-community purchase invoices for goods and/or services (document type TD10 and TD11). However, this is only permitted if the country of the counterparty (seller/provider) is not IT and is one of those for which this type of transaction is permitted (AT – BE – BG – CY – HR – DK – EE – FI – FR – DE – GB – EL – IE – LV – LT – LU – MT – NL – PL – PT – CZ – RO – SK – SI – ES – SE - HU))

- Code: 00461
Description: The Tipo Documento is not permitted for invoices issued
(in a DTE-type file it is not possible to insert data relating to intra-community purchase invoices for goods and/or services (document type TD10 and TD11)).
- Code: 00462
Description: The Data must be entered (it can only be left empty for TipoDocumento equal to TD12, summary document)
(in a DTR-type file, the document date must always be specified, unless it is a summary document (TD12), in which case it is optional)
- Code: 00464
Description: The Seller/Provider's Identificativi Fiscali have not been entered (this is only admissible where TipoDocumento is TD12, summary document)
(in a DTR-type file, the tax identifiers of the seller/provider must always be specified, unless only summary document data (TD12) has been reported)
- Code: 00467
Description: With reference to the same Buyer/Orderer block, summary document data has been reported together with data for other document types
(in a DTE-type file, data relating to summary documents (TD12) and data relating to other types of document cannot be present at the same time for a single counterparty (buyer/orderer); the presence of a TD12 document does not permit document types other than TD12 in relation to the same counterparty (buyer/orderer))
- Code: 00468
Description: With reference to the same Seller/Provider block, summary document data has been reported together with data for other document types
(in a DTR-type file, data relating to summary documents (TD12) and data relating to other types of document cannot be present at the same time for a single counterparty (seller/provider); the presence of a TD12 document does not permit document types other than TD12 in relation to the same counterparty (seller/provider))

- Code: 00469
 Description: The subject that signed the file is neither the signatory of the original file nor the owner of the data contained in the original file
(the correction or cancellation file must be signed by the same subject who signed the original file subject to correction or cancellation, or it must be signed by the same subject (or a delegate thereof) who appears as the seller/provider (for DTE) or buyer/orderer (for DTR) in the original file subject to correction or cancellation)
- Code: 00470
 Description: The VAT number and/or taxpayer identification code (codice fiscale) of the owner of the data contained in the original file has changed
(the correction file must not contain seller/provider (for DTE) or buyer/orderer (for DTR) tax identifiers that are different from those contained in the original file subject to correction)

Check on the validity of the invoice data content

The Receiving System checks the entry and validity of some information present in the transmitted document in order to prevent situations of incorrect and/or non-processable data; in particular, a check is performed on the validity of the taxpayer identification codes and VAT numbers of the seller/provider, buyer/orderer, tax representative, by verifying that they are in the Tax Register; the check is not carried out for tax identities assigned by foreign authorities.

If even only one of these checks has a negative result, the document is refused with the following explanations:

- Code: 00301
 Description: The Seller/Provider's VAT number is not valid
- Code: 00302
 Description: The Seller/Provider's taxpayer identification code (codice fiscale) is not valid
- Code: 00303
 Description: The Tax Representative's VAT number is not valid
- Code: 00305
 Description: The Buyer/Orderer's VAT number is not valid
- Code: 00306
 Description: The Buyer/Orderer's taxpayer identification code (codice fiscale) is not valid
- Code: 00321

Description: In the presence of a VAT number of Seller/Provider's VAT group, the identification code of Seller/Provider must be present and filled with an identification code of a person participating in the VAT group

- Code: 00325

Description: In the presence of a VAT number of Buyer/Orderer's VAT group, the identification code of Buyer/Orderer must be present and filled with an identification code of a person participating in the VAT group

Transmission authorisation check

The Receiving System checks that the transmitted file comes from an 'authorised' subject, as the same seller/provider (for the data of issued invoices) or the buyer/orderer (for the data of received invoices), or the subject appointed by the seller/provider (for the data of issued invoices) or buyer/orderer (for the data of received invoices) according to the procedures provided for the Revenue Agency's IT system, or an intermediary subject, or subject which, in relation to the seller/provider (for the data of issued invoices) or buyer/orderer (for the data of received invoices), occupies one of the positions specified in the general table of position codes available in the annual VAT form instructions, explicitly declared in the file (in the *DatiFatturaHeader→Dichiarante→CodiceCarica* field):

- Code: 00600

Description: Subject not authorised for transmission

In addition to all of the types of check listed in the previous points, there are also checks which do not entail the rejection of the file but are rather just a notice to the transmitter:

- Code: 00500

Description: Vat number of the Seller/Provider no longer in the Tax Register

(the check is only performed for document types other than TD12 or, if equal to TD12, only for issued invoice data (DTE))

- Code: 00501

Description: Vat number of the Buyer/Orderer no longer in the Tax Register

(the check is only performed for document types other than TD12 or, if equal to TD12, only for received invoice data (DTR))

- Code: 00502

Description: Vat number of the Tax Representative no longer in the Tax Register

- Code: 00503

Description: The document date is not compatible with the reference period

(the check produces a warning when a file, received before the established deadline for sending invoice data relating to the reference period, shows a date in the Data field that is prior to the start date of the same period)

- Code: 00504

Description: The document registration date is not compatible with the reference period

(the check produces a warning when a file, received before the established deadline for sending invoice data relating to the reference period, shows a date in the DataRegistrazione field that is prior to the start date of the same period)

APPENDIX 3: ORDINARY INVOICE

1. XML FILE SCHEMA

```
<?xml version="1.0" encoding="utf-8"?>
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema"
  xmlns:ds="http://www.w3.org/2000/09/xmldsig#"
  xmlns="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v1.2"
  targetNamespace="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v1.2"
  version="1.2.1">

  <xs:import namespace="http://www.w3.org/2000/09/xmldsig#"
    schemaLocation="http://www.w3.org/TR/2002/REC-xmldsig-core-20020212/xmldsig-core-schema.xsd" />

  <xs:element name="FatturaElettronica" type="FatturaElettronicaType">
    <xs:annotation>
      <xs:documentation>XML schema fatture destinate a PA e privati in forma ordinaria 1.2.1</xs:documentation>
    </xs:annotation>
  </xs:element>

  <xs:complexType name="FatturaElettronicaType">
    <xs:sequence>
      <xs:element name="FatturaElettronicaHeader" type="FatturaElettronicaHeaderType" />
      <xs:element name="FatturaElettronicaBody" type="FatturaElettronicaBodyType" maxOccurs="unbounded" />
      <xs:element ref="ds:Signature" minOccurs="0" />
    </xs:sequence>
    <xs:attribute name="versione" type="FormatoTrasmissioneType" use="required" />
    <xs:attribute name="SistemaEmittente" type="String10Type" use="optional" />
  </xs:complexType>
  <xs:complexType name="FatturaElettronicaHeaderType">
    <xs:sequence>
      <xs:element name="DatiTrasmissione" type="DatiTrasmissioneType" />
      <xs:element name="CedentePrestatore" type="CedentePrestatoreType" />
      <xs:element name="RappresentanteFiscale" type="RappresentanteFiscaleType" minOccurs="0" />
    </xs:sequence>
    <xs:element name="CessionarioCommittente" type="CessionarioCommittenteType" />
    <xs:element name="TerzoIntermediarioOSoggettoEmittente" type="TerzoIntermediarioSoggettoEmittenteType" minOccurs="0" />
    <xs:element name="SoggettoEmittente" type="SoggettoEmittenteType" minOccurs="0" />
  </xs:complexType>
  <xs:complexType name="FatturaElettronicaBodyType">
    <xs:sequence>
      <xs:element name="DatiGenerali" type="DatiGeneraliType" />
      <xs:element name="DatiBeniServizi" type="DatiBeniServiziType" />
      <xs:element name="DatiVeicoli" type="DatiVeicoliType" minOccurs="0" />
      <xs:element name="DatiPagamento" type="DatiPagamentoType" minOccurs="0" maxOccurs="unbounded" />
      <xs:element name="Allegati" type="AllegatiType" minOccurs="0" maxOccurs="unbounded" />
    </xs:sequence>
  </xs:complexType>
  <xs:complexType name="DatiTrasmissioneType">
    <xs:annotation>
      <xs:documentation>Blocco relativo ai dati di trasmissione della Fattura Elettronica</xs:documentation>
    </xs:annotation>
  </xs:complexType>
</xs:schema>
```

```

<xs:sequence>
  <xs:element name="IdTrasmittente" type="IdFiscaleType" />
  <xs:element name="ProgressivoInvio" type="String10Type" />
  <xs:element name="FormatoTrasmissione" type="FormatoTrasmissioneType" />
  <xs:element name="CodiceDestinatario" type="CodiceDestinatarioType" />
  <xs:element name="ContattiTrasmittente" type="ContattiTrasmittenteType" minOccurs="0" />
  <xs:element name="PECDestinatario" type="EmailType" minOccurs="0" />
</xs:sequence>
</xs:complexType>
<xs:simpleType name="CodiceDestinatarioType">
  <xs:restriction base="xs:string">
    <xs:pattern value="[A-Z0-9]{6,7}" />
  </xs:restriction>
</xs:simpleType>
<xs:complexType name="IdFiscaleType">
  <xs:sequence>
    <xs:element name="IdPaese" type="NazioneType" />
    <xs:element name="IdCodice" type="CodiceType" />
  </xs:sequence>
</xs:complexType>
<xs:simpleType name="CodiceType">
  <xs:restriction base="xs:string">
    <xs:minLength value="1" />
    <xs:maxLength value="28" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="FormatoTrasmissioneType">
  <xs:restriction base="xs:string">
    <xs:length value="5" />
    <xs:enumeration value="FPA12">
      <xs:annotation>
        <xs:documentation>Fattura verso PA</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="FPR12">
      <xs:annotation>
        <xs:documentation>Fattura verso privati</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
  </xs:restriction>
</xs:simpleType>
<xs:complexType name="ContattiTrasmittenteType">
  <xs:sequence>
    <xs:element name="Telefono" type="TelFaxType" minOccurs="0" />
    <xs:element name="Email" type="EmailType" minOccurs="0" />
  </xs:sequence>
</xs:complexType>
<xs:complexType name="DatiGeneraliTipe">
  <xs:annotation>
    <xs:documentation>Blocco relativo ai Dati Generali della Fattura Elettronica</xs:documentation>
  </xs:annotation>
  <xs:sequence>
    <xs:element name="DatiGeneraliDocumento" type="DatiGeneraliDocumentoType" />
  </xs:sequence>
</xs:complexType>

```

```

<xs:element name="DatiOrdineAcquisto" type="DatiDocumentiCorrelatiType" minOccurs="0"
maxOccurs="unbounded" />
    <xs:element name="DatiContratto" type="DatiDocumentiCorrelatiType" minOccurs="0"
maxOccurs="unbounded" />
        <xs:element name="DatiConvenzione" type="DatiDocumentiCorrelatiType" minOccurs="0"
maxOccurs="unbounded" />
        <xs:element name="DatiRicezione" type="DatiDocumentiCorrelatiType" minOccurs="0"
maxOccurs="unbounded" />
        <xs:element name="DatiFattureCollegate" type="DatiDocumentiCorrelatiType" minOccurs="0"
maxOccurs="unbounded" />
            <xs:element name="DatiSAL" type="DatiSALTType" minOccurs="0" maxOccurs="unbounded" />
            <xs:element name="DatiDDT" type="DatiDDTType" minOccurs="0" maxOccurs="unbounded" />
            <xs:element name="DatiTrasporto" type="DatiTrasportoType" minOccurs="0" />
            <xs:element name="FatturaPrincipale" type="FatturaPrincipaleType" minOccurs="0" />
        </xs:sequence>
    </xs:complexType>
<xs:complexType name="DatiGeneraliDocumentoType">
    <xs:sequence>
        <xs:element name="TipoDocumento" type="TipoDocumentoType" />
        <xs:element name="Divisa" type="DivisaType" />
        <xs:element name="Data" type="DataFatturaType" />
        <xs:element name="Numero" type="String20Type" />
        <xs:element name="DatiRitenuta" type="DatiRitenutaType" minOccurs="0" maxOccurs="unbounded"
/>
        <xs:element name="DatiBollo" type="DatiBolloType" minOccurs="0" />
        <xs:element name="DatiCassaPrevidenziale" type="DatiCassaPrevidenzialeType" minOccurs="0"
maxOccurs="unbounded" />
        <xs:element name="ScontoMaggiorazione" type="ScontoMaggiorazioneType" minOccurs="0"
maxOccurs="unbounded" />
        <xs:element name="ImportoTotaleDocumento" type="Amount2DecimalType" minOccurs="0"
/>
        <xs:element name="Arrotondamento" type="Amount2DecimalType" minOccurs="0" />
        <xs:element name="Causale" type="String200LatinType" minOccurs="0" maxOccurs="unbounded"
/>
    </xs:sequence>
    <xs:element name="Art73" type="Art73Type" minOccurs="0" />
</xs:complexType>
<xs:complexType name="DatiRitenutaType">
    <xs:sequence>
        <xs:element name="TipoRitenuta" type="TipoRitenutaType" />
        <xs:element name="ImportoRitenuta" type="Amount2DecimalType" />
        <xs:element name="AliquotaRitenuta" type="RateType" />
        <xs:element name="CausalePagamento" type="CausalePagamentoType" />
    </xs:sequence>
</xs:complexType>
<xs:complexType name="DatiBolloType">
    <xs:sequence>
        <xs:element name="BolloVirtuale" type="BolloVirtualeType" />
        <xs:element name="ImportoBollo" type="Amount2DecimalType" minOccurs="0" />
    </xs:sequence>
</xs:complexType>
<xs:complexType name="DatiCassaPrevidenzialeType">
    <xs:sequence>
        <xs:element name="TipoCassa" type="TipoCassaType" />
        <xs:element name="AlCassa" type="RateType" />
        <xs:element name="ImportoContributoCassa" type="Amount2DecimalType" />
    </xs:sequence>
</xs:complexType>

```

```

<xs:element name="ImponibileCassa"      type="Amount2DecimalType" minOccurs="0" />
<xs:element name="AliquotalVA"          type="RateType"           />
<xs:element name="Ritenuta"            type="RitenutaType"       minOccurs="0" />
<xs:element name="Natura"              type="NaturaType"        minOccurs="0" />
<xs:element name="RiferimentoAmministrazione" type="String20Type"   minOccurs="0" />
</xs:sequence>
</xs:complexType>
<xs:complexType name="ScontoMaggiorazioneType">
<xs:sequence>
<xs:element name="Tipo"    type="TipoScontoMaggiorazioneType"   />
<xs:element name="Percentuale" type="RateType"           minOccurs="0" />
<xs:element name="Importo"  type="Amount8DecimalType"       minOccurs="0" />
</xs:sequence>
</xs:complexType>
<xs:simpleType name="CausalePagamentoType">
<xs:restriction base="xs:string">
<!--I CODICI SEGUENTI FANNO RIFERIMENTO A QUELLI PREVISTI NEL MOD. CU-->
<xs:enumeration value="A" />
<xs:enumeration value="B" />
<xs:enumeration value="C" />
<xs:enumeration value="D" />
<xs:enumeration value="E" />
<xs:enumeration value="G" />
<xs:enumeration value="H" />
<xs:enumeration value="I" />
<xs:enumeration value="L" />
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<xs:enumeration value="N" />
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<xs:enumeration value="P" />
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<xs:enumeration value="L1" />
<xs:enumeration value="M1" />
<xs:enumeration value="M2" />
<xs:enumeration value="O1" />
<xs:enumeration value="V1" />
<xs:enumeration value="ZO" />
</xs:restriction>
</xs:simpleType>
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membri di mezzi di trasporto nuovi, in base all'art. 38, comma 4 del dl 331 del 1993)Blocco relativo ai dati di Pagamento della Fattura Elettronicapagamento a ratepagamento completoanticipo

```

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633/72</xs:documentation>
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  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="EmailType">
  <xs:restriction base="xs:normalizedString">
    <xs:maxLength value="256" />
    <xs:pattern value="([!#-*+/ -9=?A-Z^~-]+([!#-*+/ -9=?A-Z^~-]+)*|["(\[\!]#[^~\t]|(\\\[\t -~])|&quot;)@([!#-*+/ -9=?A-Z^~-]+([!#-*+/ -9=?A-Z^~-]+)*|[\t -Z^~-]*\])" />
  </xs:restriction>
</xs:simpleType>
<!--_____ NUMBERS _____-->
<xs:simpleType name="PesoType">
  <xs:restriction base="xs:decimal">
    <xs:pattern value="[0-9]{1,4}\.[0-9]{1,2}" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="Amount8DecimalType">
  <xs:restriction base="xs:decimal">
    <xs:pattern value="[-]?[0-9]{1,11}\.[0-9]{2,8}" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="Amount2DecimalType">
  <xs:restriction base="xs:decimal">
    <xs:pattern value="[-]?[0-9]{1,11}\.[0-9]{2}" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="RateType">
  <xs:restriction base="xs:decimal">
    <xs:maxInclusive value="100.00" />
    <xs:pattern value="[0-9]{1,3}\.[0-9]{2}" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="RiferimentoFaseType">
  <xs:restriction base="xs:integer">
    <xs:minInclusive value="1" />
    <xs:maxInclusive value="999" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="NumeroColliType">
  <xs:restriction base="xs:integer">
    <xs:minInclusive value="1" />
    <xs:maxInclusive value="9999" />
  </xs:restriction>
</xs:simpleType>

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</xs:restriction>
</xs:simpleType>
<xs:simpleType name="NumeroLineaType">
<xs:restriction base="xs:integer">
<xs:minInclusive value="1" />
<xs:maxInclusive value="9999" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="CAPType">
<xs:restriction base="xs:string">
<xs:pattern value="[0-9][0-9][0-9][0-9][0-9]" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="ABIType">
<xs:restriction base="xs:string">
<xs:pattern value="[0-9][0-9][0-9][0-9][0-9]" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="CABType">
<xs:restriction base="xs:string">
<xs:pattern value="[0-9][0-9][0-9][0-9][0-9]" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="GiorniTerminePagamentoType">
<xs:restriction base="xs:integer">
<xs:minInclusive value="0" />
<xs:maxInclusive value="999" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="QuantitaType">
<xs:restriction base="xs:decimal">
<xs:pattern value="[0-9]{1,12}\.[0-9]{2,8}" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="DataFatturaType">
<xs:restriction base="xs:date">
<xs:minInclusive value="1970-01-01" />
</xs:restriction>
</xs:simpleType>
</xs:schema>

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2. TABLE FORMAT SCHEMA

ID and Tag Name in the XML file	Info type	Functional description	Format and allowed values	Mandatory values and numerosity «A,B»	Dimension min ... max
1 <FatturaElettronicaHeader>		The block has a multiplicity of 1, both in the case of a single invoice and in the case of a batch of invoices		<1..1>	
1.1 <DatiTrasmissione>		Block always obligatory containing information which uniquely identifies the transmitting subject, the document transmitted, the format in which the document is transmitted, and the addressess		<1..1>	
1.1.1 <IdTrasmittente>		The value of the element must be unique among all the natural persons or corporate entities, corresponds to the tax code prescribed by IT; for non-resident subjects it corresponds to the VAT identification number (where the first two characters represent the country according to the alpha-2 code of the ISO 3166-1 standard, and the remainder, up to a maximum of 28, the code itself).		<1..1>	
1.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], ...	<1..1>	2
1.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1..1>	1 ... 20
1.1.2 <ProgressivoInvio>	xs:normalizedString	Numbering attributed by the transmitter, according to its own rules	alphanumeric format	<1..1>	1 ... 10
1.1.3 <FormatoTrasmissione>	xs:string	It contains the identification code of the type of transmission that is being carried out and its format	allowed values: [PA1] = invoice to public administrations [PR1] = invoice to private parties	<1..1>	5
1.1.4 <CodiceDestinatario>	xs:string	For invoices to PAs (1.1.2 <FormatoTrasmissione> = PA1) contains a 5-digit code of the invoice office, defined by the administrative to which it belongs as reported in the 'Indice PA' list. For invoices to private parties (1.1.3 <FormatoTrasmissione> = PR1) it contains the 7-digit code, assigned by the Exchange System (SDI) to subjects who have required a transmission channel, if the recipient has not required a channel the item must be valued with all zeros (0000000). For invoices issued to subjects that are non-resident, not established and not identified in Italy, the item must be valued with all 'XXXXXXXX'	alphanumeric format	<1..1>	6 ... 7
1.1.5 <ContattiTrasmittente>		data relative to the transmitter's contacts		<0..1>	
1.1.5.1 <Telefono>	xs:normalizedString	fixed or mobile telephone contact	alphanumeric format	<0..1>	5 ... 12
1.1.5.2 <Email>	xs:string	email address	alphanumeric format	<0..1>	7 ... 256
1.1.6 <PECDestinatario>	xs:normalizedString	Certified Email Address to which, if specified, the invoice is delivered	formato asturamente	<0..1>	7 ... 256
1.2 <CedentePrestatore>		Block always obligatory containing data relative to the seller/provider (supplier)		<1..1>	
1.2.1 <DatiAnagrafici>		Block always mandatory containing the tax, personal and professional data of the seller / provider		<1..1>	
1.2.1.1 <IdFiscaleIVA>		tax identification number for VAT purposes, the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 20) are the actual code which, for Italian residents, corresponds to their VAT number		<1..1>	
1.2.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], ...	<1..1>	2
1.2.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1..1>	1 ... 28
1.2.1.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0..1>	11 ... 16
1.2.1.3 <Anagrafica>		the identity data of the seller/provider		<1..1>	
1.2.1.3.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be filled in instead of fields 1.2.1.3.2 and 1.2.1.3.3	alphanumeric format	<0..1>	1 ... 50
1.2.1.3.2 <Nome>	xs:normalizedString	natural person's first name to be filled in together with field 1.2.1.3.3 instead of field 1.2.1.3.1	alphanumeric format	<0..1>	1 ... 50
1.2.1.3.3 <Cognome>	xs:normalizedString	natural person's surname to be filled in together with field 1.2.1.3.2 instead of field 1.2.1.3.1	alphanumeric format	<0..1>	1 ... 50
1.2.1.3.4 <Titolo>	xs:normalizedString	title	alphanumeric format	<0..1>	2 ... 10
1.2.1.3.5 <CodEORI>	xs:string	number of the EORI (Economic Operator Registration and Identification) Code on the basis of Regulation (EC) no. 312 of 16 April 2009, in force since 1 July 2009	alphanumeric format	<0..1>	13 ... 17
1.2.1.4 <AlboProfessionale>	xs:normalizedString	name of the professional roll	alphanumeric format	<0..1>	1 ... 50
1.2.1.5 <ProvinciaAlbo>	xs:string	initials of the province of the professional roll	[RM], [MI], ...	<0..1>	2
1.2.1.6 <NumeroscrizioneAlbo>	xs:normalizedString	registration number of the professional roll	alphanumeric format	<0..1>	1 ... 50
1.2.1.7 <DataIscrizioneAlbo>	xs:date	date of registration on the professional roll (expressed according to the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0..1>	10
1.2.1.8 <RegimeFiscale>	xs:string	tax system	allowed values: see codes at the foot of the document	<1..1>	4
1.2.2 <Sede>		Block containing the data of the seller / provider head office. It is the registered office for companies and the tax domicile for individual companies and self-employed workers.		<1..1>	
1.2.2.1 <Indirizzo>	xs:normalizedString	address of the seller's or provider's head office (name of street, square, etc.)	alphanumeric format	<1..1>	1 ... 50
1.2.2.2 <NumeroCivico>	xs:normalizedString	street/number of the address (do not indicate if already present in the address field)	alphanumeric format	<0..1>	1 ... 6
1.2.2.3 <CAP>	xs:string	Post Code	numeric format	<1..1>	5
1.2.2.4 <Comune>	xs:normalizedString	town/town where the seller's/provider's head office is located	alphanumeric format	<1..1>	1 ... 60
1.2.2.5 <Provincia>	xs:string	initials of the province of the town/city indicated in the field 1.2.2.4. To be filled in if element 1.2.2.6 <Nazione> is IT;	[RM], [MI], ...	<0..1>	2
1.2.2.6 <Nazionale>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], ...	<1..1>	2
1.2.3 <StabileOrganizzazione>		Block to be filled in if the seller/provider is not resident, but has a stable organization in Italy		<0..1>	
1.2.3.1 <Indirizzo>	xs:normalizedString	address of the stable organization in Italy (name of street, square, etc.)	alphanumeric format	<1..1>	1 ... 50
1.2.3.2 <NumeroCivico>	xs:normalizedString	street/number of the address (do not indicate if already present in the address field)	alphanumeric format	<0..1>	1 ... 6
1.2.3.3 <CAP>	xs:string	Post Code	numeric format	<1..1>	5
1.2.3.4 <Comune>	xs:normalizedString	city/town where the stable organization in Italy is located	alphanumeric format	<1..1>	1 ... 60
1.2.3.5 <Provincia>	xs:string	initials of the province of the town/city indicated in the field 1.2.3.4. To be filled in if element 1.2.3.6 <Nazionale> is IT;	[RM], [MI], ...	<0..1>	2
1.2.3.6 <Nazionale>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], ...	<1..1>	2
1.2.4 <IscrizioneREA>		block to be filled in if the company is listed in the companies register pursuant to Art. 220 of the civil code		<0..1>	
1.2.4.1 <Ufficio>	xs:string	initials of the province where the Company Register Office at which the company is registered is located	[RM], [MI], ...	<1..1>	2
1.2.4.2 <NumeroREA>	xs:normalizedString	companies register registration number	alphanumeric format	<1..1>	1 ... 20
1.2.4.3 <CapitaleSociale>	xs:decimal	only in the case of a company (SpA, SaSp, SpRL), the field must be filled in with the share capital	numeric format, decimals must be separated from the integer with the character point(.)	<0..1>	4 ... 15
1.2.4.4 <SocioUnico>	xs:string	only in the case of a joint-stock company or limited liability company, the field must be filled in to indicate if there is a single shareholder or several shareholders	single value: [SU] sole shareholder [SM] several shareholders	<0..1>	2
1.2.4.5 <StatoLiquidazione>	xs:string	indication of whether the Company is in liquidation or not.	allowed values: [L] in liquidation [LN] not in liquidation	<1..1>	2
1.2.5 <Contatti>		data relative to the seller's/provider's contacts		<0..1>	
1.2.5.1 <Telefono>	xs:normalizedString	fixed or mobile telephone contact	alphanumeric format	<0..1>	5 ... 12
1.2.5.2 <Fax>	xs:normalizedString	fax number	alphanumeric format	<0..1>	5 ... 12
1.2.5.3 <Email>	xs:string	email address	alphanumeric format	<0..1>	7 ... 256
1.2.6 <RiferimentoAmministrazione>	xs:normalizedString	seller/provider's identification code for administrative-accounting purposes	alphanumeric format	<0..1>	1 ... 20
1.3 <RappresentanteFiscale>		Block to be filled in if the seller/provider has a tax representative in Italy		<0..1>	
1.3.1 <DatiAnagrafici>		block containing the tax and identity data of the seller/provider tax representative		<1..1>	
1.3.1.1 <IdFiscaleIVA>		tax identification number for VAT purposes, the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 20) are the actual code which, for Italian residents, corresponds to their VAT number		<1..1>	
1.3.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], ...	<1..1>	2
1.3.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1..1>	1 ... 28
1.3.1.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0..1>	11 ... 16

ID and Tag Name in the XML file	Info type	Functional description	Format and allowed values	Mandatory values and numerosity <A,B>	Dimension min ... max
				Legend A = 0 non mandatory element A = 1 mandatory element B = 1 one occurrence allowed B = N one or more occurrences are allowed	
1.3.1.3 <Anagrafica>		Identify data of the seller/provider's tax representative		<1..1>	
1.3.1.3.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.3.1.3.2 and 1.3.1.3	alphanumeric format	<0..1>	1 ... 60
1.3.1.3.2 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.3.1.3.3 and instead of field 1.3.1.3.1	alphanumeric format	<0..1>	1 ... 60
1.3.1.3.3 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.3.1.3.2 and instead of field 1.3.1.3.1	alphanumeric format	<0..1>	1 ... 60
1.3.1.3.4 <Titolo>	xs:normalizedString	title	alphanumeric format	<0..1>	2 ... 10
1.3.1.3.5 <CodEORI>	xs:string	number of the EORI (Economic Operator Registration and Identification) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009	alphanumeric format	<0..1>	13 ... 17
1.4 <CessionarioCommittente>		Block always obligatory containing data relative to the buyer/orderer (customer)		<1..1>	
1.4.1 <DatiAnagrafici>		block containing the tax and identity data of the buyer/orderer		<1..1>	
1.4.1.1 <IdFiscaleVA>		Tax identification number for VAT purposes, the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 20) are the actual code which, for Italian residents, corresponds to their VAT number. The indication of this element is mandatory in cases where the buyer/orderer is the holder of a VAT number and acts in the exercise of an or professor enterprise		<0..1>	
1.4.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of ISO 3166-1 standard	[IT], [ES], [DE], [...]	<1..1>	2
1.4.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<0..1>	1 ... 20
1.4.1.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0..1>	11 ... 18
1.4.1.3 <Anagrafica>		Identify data of the buyer/orderer		<1..1>	
1.4.1.3.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.4.1.3.2 and 1.4.1.3.3	alphanumeric format	<0..1>	1 ... 60
1.4.1.3.2 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.4.1.3.3 and instead of field 1.4.1.3.1	alphanumeric format	<0..1>	1 ... 60
1.4.1.3.3 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.4.1.3.2 and instead of field 1.4.1.3.1	alphanumeric format	<0..1>	1 ... 60
1.4.1.3.4 <Titolo>	xs:normalizedString	title	alphanumeric format	<0..1>	2 ... 10
1.4.1.3.5 <CodEORI>	xs:string	number of the EORI (Economic Operator Registration and Identification) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009	alphanumeric format	<0..1>	13 ... 17
1.4.2 <Sede>		Block containing data of the buyer/orderer's head office (in case of services supply such as electricity, gas, etc. data may refer to the facility location, according to Min. Decree 370/2000)		<1..1>	
1.4.2.1 <Indirizzo>	xs:normalizedString	buyer/orderer's address (name of street, square, etc.)	alphanumeric format	<0..1>	1 ... 60
1.4.2.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	alphanumeric format	<0..1>	1 ... 8
1.4.2.3 <CAP>	xs:string	Post Code	numeric format	<0..1>	5
1.4.2.4 <Comune>	xs:normalizedString	city/town where the stable organization in Italy is located	alphanumeric format	<0..1>	1 ... 60
1.4.2.5 <Provincia>	xs:string	initials or name of the province/city indicated in field 1.4.2.4. To be filled in element 1.4.2.8 <CapoZona> in IT	[ITA], [ESP], [...]	<0..1>	2
1.4.2.6 <Nazionale>	xs:string	country code according to the alpha-2 code of ISO 3166-1 standard	[IT], [ES], [DE], [...]	<0..1>	2
1.4.3 <StabileOrganizzazione>		The block must be entered only when element 1.1.3 <FormatoTrasmissione> = 'FFR12', if the buyer/orderer is non-resident and, for the operator to whom the document refers, has a stable organization resident in Italy.		<0..1>	
1.4.3.1 <Indirizzo>	xs:normalizedString	buyer/orderer's address (name of street, squares, etc.)	format alphanumeric	<0..1>	1 ... 60
1.4.3.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	format alphanumeric	<0..1>	1 ... 8
1.4.3.3 <CAP>	xs:string	Post Code	format numeric	<0..1>	5
1.4.3.4 <Comune>	xs:normalizedString	city/town where the stable organization in Italy is located	format alphanumeric	<0..1>	1 ... 60
1.4.3.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.4.3.4. To be filled in element 1.4.3.6 <zona> in IT	[ITA], [ESP], [...]	<0..1>	2
1.4.3.6 <Nazionale>	xs:string	country code according to the alpha-2 code of ISO 3166-1 standard	[IT], [ES], [DE], [...]	<0..1>	2
1.4.4 <RappresentanteFiscale>		The block must be entered only when element 1.1.3 <FormatoTrasmissione> = 'FFR12', if the buyer/orderer is non-resident and, for the operator to whom the document refers, has a stable organization resident in Italy.		<0..1>	
1.4.4.1 <IdFiscaleVA>		Block containing the tax and identity data of the third party intermediary		<1..1>	
1.4.4.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of ISO 3166-1 standard	[IT], [ES], [DE], [...]	<1..1>	2
1.4.4.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<0..1>	1 ... 20
1.4.4.2 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.4.4.3 and 1.4.4.4	alphanumeric format	<0..1>	1 ... 60
1.4.4.3 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.4.4.4 and instead of field 1.4.4.2	alphanumeric format	<0..1>	1 ... 60
1.4.4.4 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.4.4.2 and instead of field 1.4.4.2	alphanumeric format	<0..1>	1 ... 60
1.5 <TerzoIntermediariooSoggettoEmittente>		Data relative to the third party which issues or issues on behalf of the seller/provider		<0..1>	
1.5.1 <DatiAnagrafici>		block containing the tax and identity data of the third party intermediary		<1..1>	
1.5.1.1 <IdFiscaleVA>		Tax identification number for VAT purposes, the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 20) are the actual code which, for Italian residents, corresponds to their VAT number		<0..1>	
1.5.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of ISO 3166-1 standard	[IT], [ES], [DE], [...]	<1..1>	2
1.5.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<0..1>	1 ... 20
1.5.1.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0..1>	11 ... 18
1.5.1.3 <Anagrafica>		Identify data of the third party intermediary		<1..1>	
1.5.1.3.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.5.1.3.2 and 1.5.1.3.3	alphanumeric format	<0..1>	1 ... 60
1.5.1.3.2 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.5.1.3.3 and instead of field 1.5.1.3.1	alphanumeric format	<0..1>	1 ... 60
1.5.1.3.3 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.5.1.3.2 and instead of field 1.5.1.3.1	alphanumeric format	<0..1>	1 ... 60
1.5.1.3.4 <Titolo>	xs:normalizedString	title	alphanumeric format	<0..1>	2 ... 10
1.5.1.3.5 <CodEORI>	xs:string	number of the EORI (Economic Operator Registration and Identification) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009	alphanumeric format	<0..1>	13 ... 17
1.6 <SoggettoEmittente>	xs:string	To be filled in the case of invoices issued by a subject other than the seller/provider, indicating whether the invoice has been issued by the buyer/orderer or by a third party on behalf of the buyer/orderer	allowed values: (ICB): buyer / orderer (T2): third party.	<0..1>	2
2 <FatturaElettronicaBody>		The block has a multiplicity of 1 in the case of a single invoice; in the case of an invoice batch, the batch itself is repeated for every invoice of the batch		<1..N>	
2.1 <DatiGenerali>		Block always obligatory containing the general data of the main document and the data of the connected documents		<1..1>	
2.1.1 <DatiGeneraliDocumento>		Block always obligatory containing the general data of the invoice		<1..1>	
2.1.1.1 <TipoDocumento>	xs:string	type of document	allowed values: see codes at the foot of the document	<1..1>	4
2.1.1.2 <Divisa>	xs:string	code expressed according to the standard ISO 4217 alpha-3 (2001) of the currency used to indicate the amounts	the code must be included among those allowed by the standard ISO 4217 alpha-3-201, for example: [EUR], [USD], [GBP], [CZK], etc	<1..1>	3
2.1.1.3 <Data>	xs:date	document date (expressed according to the ISO 8601 2004 format)	ISO 8601 2004 format, with the following specification: YYYY-MM-DD	<1..1>	10
2.1.1.4 <Numero>	xs:normalizedString	progressive number of the document (art. 21 section 2 letter B, Italian DPR 933/1972)	alphanumeric format	<1..1>	1 ... 20
2.1.1.5 <Ritenuta>		Block relative to the withholding tax		<0..N>	
2.1.1.5.1 <TipoRitenuta>	xs:string	type of withholding	allowed values: see codes at the foot of the document	<1..1>	4
2.1.1.5.2 <ImportoRitenuta>	xs:decimal	amount of the withholding	numeric format, decimals must be separated from the integer with the '.' character (point)	<1..1>	4 ... 15

ID and Tag Name in the XML file	Info type	Functional description	Format and allowed values	Mandatory values and numerosity <A,B>	Dimension min ... max
2.1.1.5.3 <AliquotaRitenuta>	xs:decimal	rate (%) of the withholding	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<1..1>	4 ... 6
2.1.1.5.4 <CausalePagamento>	xs:string	reason for the payment (that of model CU)	allowed values: codes of Mod. CU	<1..1>	1 ... 2
2.1.1.6 <DatiBollo>	xs:string	duty stamp paid under MEF decree 15 june 2014 (article 6)		<0..1>	
2.1.1.6.1 <BolloVirtuale>	xs:string	duty stamp paid under MEF decree 15 june 2014 (article 6)	allowed value: [S9]	<1..1>	2
2.1.1.6.2 <ImportoBollo>	xs:decimal	duty stamp value applied, for the pertinent fund	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<1..1>	4 ... 15
2.1.1.7 <DatiCassaPrevidenziale>		data block relative to the pertinent professional fund		<0..N>	
2.1.1.7.1 <TipoCassa>	xs:string	type of pertinent welfare fund	allowed values: see codes at the first of the document	<1..1>	4
2.1.1.7.2 <AlCassa>	xs:decimal	rate (%) of the contribution, if contemplated, for the pertinent fund	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<1..1>	4 ... 6
2.1.1.7.3 <ImportoContributoCassa>	xs:decimal	amount of the contribution to the pertinent fund	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<1..1>	4 ... 15
2.1.1.7.4 <ImponibileCassa>	xs:decimal	amount on which to apply the welfare fund contribution	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<0..1>	4 ... 15
2.1.1.7.5 <AliquotaIVA>	xs:decimal	VAT rate (%) applied	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<1..1>	4 ... 6
2.1.1.7.6 <Ritenuta>	xs:string	indication of whether the fund contribution is subject to withholding	allowed value: [S9] - fund contribution subject to withholding	<0..1>	2
2.1.1.7.7 <Natura>	xs:string	In the case of VAT rate (field 2.1.1.7.5) equal to zero	allowed values: see codes at the first of the document	<0..1>	2 ... 4
2.1.1.7.8 <RiferimentoAmministrazione>	xs:normalizedString	identity code for administrative-accounting purposes	alphanumeric format	<0..1>	1 ... 29
2.1.1.8 <ScontoMaggiorazione>		discount or supplement, if any, applied on the cost of the document (the multiplicity is of the block allows for managing the existence of several discounts or supplements in ‘cascade’ mode)		<0..N>	
2.1.1.8.1 <Tipo>	xs:string	indicates whether this is a discount or supplement	allowed values: [SC] discount [MS] supplement	<1..1>	2
2.1.1.8.2 <Percentuale>	xs:decimal	percentage of the discount or supplement	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<0..1>	4 ... 6
2.1.1.8.3 <Importo>	xs:decimal	amount of the discount or supplement	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<0..1>	4 ... 21
2.1.1.9 <ImportoTotaleDocumento>	xs:decimal	total amount of the document net of any discount and including the tax charged to the buyer/owner	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<0..1>	4 ... 15
2.1.1.10 <Arrotondamento>	xs:decimal	rounding up/down, if any, on the total of the document (this may also be negative)	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<0..1>	4 ... 15
2.1.1.11 <Causale>	xs:normalizedString	description of the reason for the document	alphanumeric format	<0..N>	1 ... 200
2.1.1.12 <Art73>	xs:string	indicates whether the document has been issued according to methods and terms laid down in a ministerial decree pursuant to article 73 of later Presidential Decree 833/72 (this enables the seller/provider to issue several documents with same number in the same year)	allowed value: [B9] - document issued according to procedures and terms established by MD pursuant to Art. 73 Prime Ministerial Decree 833/72	<0..1>	2
2.1.2 <DatiOrdineAcquisto>		block containing the information relative to the purchase order		<0..N>	
2.1.2.1 <RiferimentoNumeroLinea>	xs:integer	detail row of the invoice referred to (if the reference is to the entire invoice, this is not filed in) (see field 2.2.1.1)	numeric format	<0..N>	1 ... 4
2.1.2.2 <IdDocumento>	xs:normalizedString	document number	alphanumeric format	<0..1>	1 ... 20
2.1.2.3 <Data>	xs:date	document date (expressed according to the ISO 8601 2004 format)	ISO 8601 2004 format, with the following specification: YYYY-MM-DD	<0..1>	10
2.1.2.4 <NumItem>	xs:normalizedString	identification of the single item on the document (e.g. in the case of a purchase order, this is the number of the purchase order, or, in the case of a contract, it is the number of the row of the contract, etc.)	alphanumeric format	<0..1>	1 ... 29
2.1.2.5 <CodiceCommissaConvenzione>	xs:normalizedString	order or agreement code	alphanumeric format	<0..1>	1 ... 100
2.1.2.6 <CodiceCUP>	xs:normalizedString	code managed by the CPE (Intergovernmental Committee for Economic Planning) which characterizes every public investment project (Individual Project Code)	alphanumeric format	<0..1>	1 ... 15
2.1.2.7 <CodiceCIG>	xs:normalizedString	Tender procedure identification code	alphanumeric format	<0..1>	1 ... 15
2.1.3 <DatiContratto>		block containing the information relative to the contract, it contains the same fields as contemplated for block 2.1.2		<0..N>	
2.1.4 <DatiConvenzione>		block containing the information relative to the agreement, it contains the same fields as contemplated for block 2.1.2		<0..N>	
2.1.5 <DatiRicezione>		block containing the information relative to the data present on the management system used by the PA (Tax Agencies) regarding the reception phase, it contains the same fields as contemplated for block 2.1.2		<0..N>	
2.1.6 <DatiFattureCollegate>		block containing the information relative to the invoices previously transmitted and to which the present document is connected, it regards the cases of forwarding of a credit note and/or invoice pursuant to previous advance payment invoices, it contains the same fields as contemplated for block 2.1.2		<0..N>	
2.1.7 <DatiSAL>		block to be filled in the case of an invoice for an intermediary state of progress		<0..N>	
2.1.7.1 <RiferimentoFase>	xs:integer	state of progress phase to which the document refers	numeric format	<1..1>	1 ... 3
2.1.8 <DatiDDT>		block to be filled in the case of a “delivered” invoice to indicate the document with which the goods were delivered (the fields of the block can be repeated if the invoice refers to several deliveries and several transport documents)		<0..N>	
2.1.8.1 <NumeroDDT>	xs:normalizedString	transport document number	alphanumeric format	<0..1>	1 ... 29
2.1.8.2 <DataDDT>	xs:date	transport document date (expressed according to the ISO 8601 2004 format)	ISO 8601 2004 format, with the following specification: YYYY-MM-DD	<0..1>	10
2.1.8.3 <RiferimentoNumeroLinea>	xs:integer	detail row of the invoice to which the transport document refers (not filled in if it refers to the entire invoice) (see field 2.1.8.1)	numeric format	<0..1>	1 ... 4
2.1.9 <DatiTrasporto>		block to be filled in in the case of an “accompanying” invoice for the entry of information relative to transport		<0..1>	
2.1.9.1 <DatiAnagraficiVettore>		block containing the tax and identity code of the carrier		<0..1>	
2.1.9.1.1 <IdFiscaleIVA>		tax identification number for VAT purposes, the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 20) are the actual code which, for Italian residents, corresponds to their VAT number		<1..1>	
2.1.9.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DE], ...	<1..1>	2
2.1.9.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1..1>	1 ... 26
2.1.9.1.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0..1>	11 ... 16
2.1.9.1.3 <Anagrafica>		identity data of the carrier		<1..1>	
2.1.9.1.3.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 2.1.9.1.3.2 and 2.1.9.1.3.3	alphanumeric format	<0..1>	1 ... 88
2.1.9.1.3.2 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 2.1.9.1.3.3 instead of field 2.1.9.1.3.1	alphanumeric format	<0..1>	1 ... 68
2.1.9.1.3.3 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 2.1.9.1.3.2 instead of field 2.1.9.1.3.1	alphanumeric format	<0..1>	1 ... 68
2.1.9.1.3.4 <Titolo>	xs:normalizedString	title	alphanumeric format	<0..1>	2 ... 10
2.1.9.1.3.5 <CodeORI>	xs:string	number of the EORI (Economic Operator Registration and Identification) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009	alphanumeric format	<0..1>	13 ... 17
2.1.9.1.4 <NumeroLicenzaGuida>	xs:normalizedString	D number of the driving licence	alphanumeric format	<0..1>	1 ... 29
2.1.9.2 <MezzoTrasporto>	xs:normalizedString	transport means used	alphanumeric format	<0..1>	1 ... 88
2.1.9.3 <CausaleTrasporto>	xs:normalizedString	justification for the transport	alphanumeric format	<0..1>	1 ... 100
2.1.9.4 <NumeroColli>	xs:integer	number of packages transported	numeric format	<0..1>	1 ... 4
2.1.9.5 <Descrizione>	xs:normalizedString	description (nature, quality, appearance, etc.) of the packages transported	alphanumeric format	<0..1>	1 ... 100
2.1.9.6 <UnitaMisuraPeso>	xs:normalizedString	unit of measurement of the weight of the goods	alphanumeric format	<0..1>	1 ... 18
2.1.9.7 <PesoLordo>	xs:decimal	gross weight of the goods	numeric format, decimals must be separated from the integer with the ‘.’ character [point]	<0..1>	4 ... 7

ID and Tag Name in the XML file	Info type	Functional description	Format and allowed values	Mandatory values and numerosity <A,B>	Dimension min ... max
				Legend A = 0 non mandatory element A = 1 mandatory element B = 1 one occurrence allowed B = N one or more occurrences are allowed	
2.1.9.8 <PesoNetto>	xs:decimal	net weight of the goods	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 7
2.1.9.9 <DataOraRitiro>	xs:date	date and time of collection of the goods (expressed according to the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DDThh:mm:ss	0..1*	16
2.1.9.10 <DataInizioTrasporto>	xs:date	transport starting date (expressed according to the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	0..1*	16
2.1.9.11 <TipoResa>	xs:string	conveyance conditions expressed according to the ICC - International Chamber of Commerce - standard (iso/iec)	[EXW], [CPT], [-]	0..1*	3
2.1.9.12 <IndirizzoResa>		data of the conveyance address		0..1*	
2.1.9.12.1 <Indirizzo>	xs:normalizedString	conveyance address (name of street, square, etc.)	alphanumeric format	0..1*	1 ... 60
2.1.9.12.2 <NumeroCivico>	xs:normalizedString	street/number for conveyance (do not indicate if already present in the address field)	alphanumeric format	0..1*	1 ... 8
2.1.9.12.3 <CAP>	xs:string	Post Code of the conveyance address	numeric format	0..1*	5
2.1.9.12.4 <Comune>	xs:normalizedString	town/city where the conveyance address is located	alphanumeric format	0..1*	1 ... 60
2.1.9.12.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 2.1.9.12.4	[MI], [MI], [-]	0..1*	2
2.1.9.12.6 <Nazionale>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], [-]	0..1*	2
2.1.9.13 <DataOraConsegna>	xs:date	date and time of delivery of the goods (expressed according to the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DDThh:mm:ss	0..1*	16
2.1.10 <FatturaPrincipale>		block always obligatory containing the terms and conditions issued by the supplier to take advantage of special terms relative to VAT registration and payment.		0..1*	
2.1.10.1 <NumeroFatturaPrincipale>	xs:string	number of the invoice in relation to the transport of goods, to be indicated on invoices issued by road hauliers to identify the delivery trajectory	alphanumeric format	0..1*	1 ... 20
2.1.10.2 <DataFatturaPrincipale>	xs:date	date of the invoice as indicated in field 2.1.11.1 (in ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	0..1*	10
2.2 <DatiBeniServizi>		block always obligatory containing the nature, quality and quantity of the goods/services involved in the transaction		0..1*	
2.2.1 <DettaglioLinee>		block always obligatory containing the detail rows of the document (the fields of the block are repeated for every detail row)		0..1*	
2.2.1.1 <NumeroLinea>	xs:integer	number of the detail row of the document	numeric format	0..1*	1 ... 4
2.2.1.2 <TipoCessionePrestazione>	xs:string	To be filled in only in the case of discount, bonus, rebate or ancillary expense	allowed values: [SC] discount [BS] bonus [RB] rebate [AC] ancillary expense	0..1*	2
2.2.1.3 <CodiceArticolo>	xs:normalizedString	possible coding of the article (multiplicity N of the block allows for managing the presence of several codes)		0..N*	
2.2.1.3.1 <CodiceTipo>	xs:normalizedString	indicates the type of article code (ARTC, CPV, EAN, SNC, etc.)	alphanumeric format	0..1*	1 ... 30
2.2.1.3.2 <CodiceValore>	xs:normalizedString	indicates the value of the article code corresponding to the type indicated in field 2.2.1.3.1.	alphanumeric format	0..1*	1 ... 35
2.2.1.4 <Descrizione>	xs:normalizedString	nature and quality of the object sold/produced, it may also refer to a preceding document issued in the case of advance/down payment, in which case the value of fields 2.2.1.9 and 2.2.1.11 will be negative	alphanumeric format	0..1*	1 ... 1000
2.2.1.5 <Quantita>	xs:decimal	number of units sold/produced	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 21
2.2.1.6 <UnitaMisura>	xs:normalizedString	unit of measurement used for the quantity	alphanumeric format	0..1*	1 ... 10
2.2.1.7 <DataInizioPeriodo>	xs:date	starting date of the reference period to which any service provided refers (expressed in the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	0..1*	10
2.2.1.8 <DataFinePeriodo>	xs:date	closing date of the reference period to which any service provided refers (expressed in the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	0..1*	10
2.2.1.9 <PrezzoUnitario>	xs:decimal	unit price of the goods/service, in the case of goods sold with a discount, bonus or rebate, the amount indicated represents the "normal" value"	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 21
2.2.1.10 <ScontoMaggiorazione>		discount or supplement, if any (the multiplicity N of the block allows for managing the existence of several discounts or supplements in successive mode)		0..N*	
2.2.1.10.1 <Tipo>	xs:string	indicates whether this is a discount or supplement	allowed values: [SC] discount [BS] supplement	0..1*	2
2.2.1.10.2 <Percentuale>	xs:decimal	percentage of the discount or supplement	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 6
2.2.1.10.3 <Importo>	xs:decimal	amount of the discount or supplement	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 21
2.2.1.11 <PrezzoTotale>	xs:decimal	total amount of the goods/service (which takes into account any discount/supplement) without VAT	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 21
2.2.1.12 <AliquotaIVA>	xs:decimal	VAT rate (%) applied on the goods/service	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 6
2.2.1.13 <Ritenuta>	xs:string	To be filled in only in the case of sales/service subject to tax withheld at source	allowed values: [SI] sale / service subject to withholding	0..1*	2
2.2.1.14 <Natura>	xs:string	nature of the transaction if not included among those subject to taxation (field 2.2.1.12 must be filled in with 'zero')	allowed values: [SI] sale / service subject to withholding [SC] discount [BS] supplement	0..1*	2 ... 4
2.2.1.15 <RiferimentoAmministrazione>	xs:normalizedString	identity code for administrative-accounting purposes	alphanumeric format	0..1*	1 ... 20
2.2.1.16 <AltriDatiGestionali>		block which enables for example, for each small row, different types of information useful for administrative, management purposes, etc.		0..N*	
2.2.1.16.1 <TipoDato>	xs:normalizedString	code identifying the type of information	alphanumeric format	0..1*	1 ... 10
2.2.1.16.2 <RiferimentoTesto>	xs:normalizedString	field to be filled in with an alphanumeric value referring to the type of information in field 2.2.1.16.1	alphanumeric format	0..1*	1 ... 60
2.2.1.16.3 <RiferimentoNumero>	xs:decimal	field to be filled in with a numeric value referring to the type of information in field 2.2.1.16.1	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 21
2.2.1.16.4 <RiferimentoData>	xs:normalizedString	field to be filled in with a date referring to the type of information in field 2.2.1.16.1	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	0..1*	10
2.2.2 <DatiRiepilogo>		block always obligatory containing the summary data for every VAT rate, nature or distinct values of element <Eligibile>		0..1*	
2.2.2.1 <AliquotaIVA>	xs:decimal	VAT rate (%)	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 6
2.2.2.2 <Natura>	xs:string	The element indicates the reason (nature of the transaction) for which the seller/provider does not indicate VAT rate	allowed values: [SI] sale / service subject to withholding [SC] discount [BS] supplement	0..1*	2 ... 4
2.2.2.3 <SpeseAccessorie>	xs:decimal	Summary of the amounts of ancillary expenses indicated in the detail rows (<TipoCessionePrestazione> = AC), this amount represents a part of the amount contained in the element 2.2.2.5 (imponibileImporto)	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 10
2.2.2.4 <Arrotondamento>	xs:decimal	Rounding amount, if any, applied to the amounts of the detailed data to bring them back to the hundredth euro, as indicated in element 2.2.2.5 (imponibileImporto)	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 21
2.2.2.5 <ImponibileImporto>	xs:decimal	taxable base, for transactions subject to VAT, amount, for transactions not taxed (field 2.2.2.2 is filled in)	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 15
2.2.2.6 <Imposta>	xs:decimal	tax resulting from the application of the VAT rate on the taxable base	numeric format, decimals must be separated from the integer with the '.' character (point)	0..1*	4 ... 15
2.2.2.7 <EsigibilitaIVA>	xs:string	VAT chargeability system, deferred or immediate (Art. 6, section 5, Italian Presidential Decree 633/72) or mode of payment (split payments)	allowed values: [I] VAT payable immediately [U] unreflected VAT [S] split payments	0..1*	1
2.2.2.8 <RiferimentoNormativo>	xs:normalizedString	law reference (mandatory if field 2.2.2.2 is filled in)	alphanumeric format	0..1*	1 ... 100
2.3 <DatiVeicoli>		Data relating to vehicles pursuant to art. 25, paragraph 4 of Decree 331 of 1993		0..1*	
2.3.1 <Data>	xs:date	date of first registration or registration in public registers (according to ISO 8601:2004)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	0..1*	10
2.3.2 <TotalePercorso>	xs:normalizedString	total kilometres driven, or total navigation or flight hours	alphanumeric format	0..1*	1 ... 10

ID and Tag Name in the XML file	Info type	Functional description	Format and allowed values	Mandatory values and numerosity <A,B>	Dimension min ... max
2.4 <DatiPagamento>		Data relating to the payment		<0>No	
2.4.1 <CondizioniPagamento>	xs:string	data relative to the payment	allowed values: [TP01]: full payment by instalments [TP02]: full payment [TP03]: advance payment	<1..1>	4
2.4.2 <DettaglioPagamento>		detailed data of the payment		<1>No	
2.4.2.1 <Beneficiario>	xs:string	beneficiary of the payment (useable if a beneficiary different from the seller/provider is to be indicated)	alphanumeric format	<0..1>	1 ... 200
2.4.2.2 <ModalitaPagamento>	xs:string	payment method	allowed values see codes at the foot of the document	<1..1>	4
2.4.2.3 <DataRiferimentoTerminiPagamento>	xs:date	date from which the payment terms run (expressed in the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0..1>	10
2.4.2.4 <GiorniTerminiPagamento>	xs:integer	payment terms expressed in days starting from the reference date indicated in the preceding field 2.4.2.3 (0 indicates immediate payment)	numerical format	<0..1>	1 ... 3
2.4.2.5 <DataScadenzaPagamento>	xs:date	payment expiry date (in the ISO 8601:2004 format) to be indicated if applicable according to the contemplated payment conditions	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0..1>	10
2.4.2.6 <ImportoPagamento>	xs:decimal	amount relative to the payment	numerical format, decimals must be separated from the integer with the “.” character (point)	<1..1>	4 ... 15
2.4.2.7 <CodUfficioPostale>	xs:normalizedString	in the case of payment method which requires indication of the post office	alphanumeric format	<0..1>	1 ... 20
2.4.2.8 <NomeQuietanzante>	xs:normalizedString	receipt issuer's surname (If field 2.4.2.2 = MP04)	alphanumeric format	<0..1>	1 ... 60
2.4.2.9 <NomeQuietanzante>	xs:normalizedString	receipt issuer's first name (If field 2.4.2.2 = MP04)	alphanumeric format	<0..1>	1 ... 60
2.4.2.10 <CFQuietanzante>	xs:string	receipt issuer's tax code (If field 2.4.2.2 = MP04)	alphanumeric format	<0..1>	16
2.4.2.11 <TitoloQuietanzante>	xs:normalizedString	receipt issuer's title (If field 2.4.2.2 = MP04)	alphanumeric format	<0..1>	2 ... 10
2.4.2.12 <IstitutoFinanziario>	xs:string	name of Financial Institution	alphanumeric format	<0..1>	1 ... 50
2.4.2.13 <IBAN>	xs:string	International Bank Account Number (international bank routing code which allows for identification, in a standard manner, of the beneficiary's current account)	alphanumeric format	<0..1>	27 ... 34
2.4.2.14 <ABI>	xs:string	ABI code (Italian Banking Association number)	numerical format	<0..1>	5
2.4.2.15 <CAB>	xs:string	CAB code (Italian bank routing code)	numerical format	<0..1>	5
2.4.2.16 <BIC>	xs:string	Bank Identifier Code (code which identifies the beneficiary's bank)	alphanumeric format	<0..1>	8 ... 11
2.4.2.17 <ScontoPagamentoAnticipato>	xs:decimal	amount of discount for advance payment	numerical format, decimals must be separated from the integer with the “.” character (point) ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0..1>	4 ... 15
2.4.2.18 <DataLimitePagamentoAnticipato>	xs:date	limit date set for advance payment (expressed in the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0..1>	10
2.4.2.19 <PenalitaPagamentiRitardati>	xs:decimal	amount of penalty due for late payment	numerical format, decimals must be separated from the integer with the “.” character (point)	<0..1>	4 ... 15
2.4.2.20 <DataDecorrenzaPenale>	xs:date	starting date from which penalty accrues (expressed in the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0..1>	10
2.4.2.21 <CodicePagamento>	xs:string	code for reconciliation of collections on the part of the seller/provider	alphanumeric format	<0..1>	1 ... 60
2.5 <Allegati>		Attachments		<0>No	
2.5.1 <NomeAttachment>	xs:normalizedString	name of attachment	alphanumeric format	<1..1>	1 ... 60
2.5.2 <AlgoritmoCompressione>	xs:string	algorithm used to compress the attachment (e.g. ZIP, RAR, ...)	alphanumeric format	<0..1>	1 ... 10
2.5.3 <FormatoAttachment>	xs:string	format of the attachment (e.g. TXT, XML, DOC, PDF, ...)	alphanumeric format	<0..1>	1 ... 10
2.5.4 <DescrizioneAttachment>	xs:normalizedString	description of attachment	alphanumeric format	<0..1>	1 ... 100
2.5.5 <Attachment>	xs:base64Binary	contains the document annexed to the invoice; the content is entrusted to the agreements between the PA and supplier	base64Binary [RFC 2045]	<1..1>	value bound to the maximum size expected for the electronic invoice
CODES					
<RegimeFiscale> (tax system)					
RF01	Ordinary				
RF02	Minimum taxpayers (Art. 1, section 96-117, Italian Law 244/07)				
RF04	Agriculture and connected activities and fishing (Arts. 34 and 34-bis, Italian Presidential Decree 633/72)				
RF05	Sale of salts and tobacco (Art. 74, section 1, Italian Presidential Decree 633/72)				
RF06	Match sales (Art. 74, section 1, Italian Presidential Decree 633/72)				
RF07	Publishing (Art. 74, section 1, Italian Presidential Decree 633/72)				
RF08	Management of public telephone services (Art. 74, section 1, Italian Presidential Decree 633/72)				
RF09	Resale of public transport and parking documents (Art. 74, section 1, Italian Presidential Decree 633/72)				
RF10	Entertainment, gaming and other activities referred to by the tariff attached to Italian Presidential Decree 640/72 (Art. 74, section 6, Italian Presidential Decree 633/72)				
RF11	Travel and tourism agencies (Art. 74-ter, Italian Presidential Decree 633/72)				
RF12	Farmhouse accommodation/restaurants (Art. 5, section 2, Italian law 413/91)				
RF13	Door-to-door sales (Art. 25-bis, section 6, Italian Presidential Decree 600/73)				
RF14	Resale of used goods, artworks, antiques or collector's items (Art. 36, Italian Decree Law 41/95)				
RF15	Artwork, antiques or collector's items auction agencies (Art. 40-bis, Italian Decree Law 41/95)				
RF16	VAT paid in cash by P.A. (Art. 6, section 5, Italian Presidential Decree 633/72)				
RF17	VAT paid in cash by subjects with business turnover below Euro 200,000 (Art. 7, Italian Decree Law 185/2008)				
RF18	Other				
RF19	Flat rate (Art. 1, section 54-89, Italian Law 190/2014)				
<TipoCassa> (Fund type)					
TC01	National Pension and Welfare Fund for Lawyers and Solicitors				
TC02	Pension fund for accountants				
TC03	Pension and welfare fund for surveyors				
TC04	National pension and welfare fund for self-employed engineers and architects				
TC05	National fund for solicitors				
TC06	National pension and welfare fund for bookkeepers and commercial experts				
TC07	National welfare board for sales agents and representatives (ENASARCO - Ente Nazionale Assistenza Agenti e Rappresentanti di Commercio)				
TC08	National pension and welfare board for employment consultants (ENPACL - Ente Nazionale Previdenza e Assistenza Consulenti del Lavoro)				
TC09	National pension and welfare board for doctors (ENPAM - Ente Nazionale Previdenza e Assistenza Medici)				
TC10	National pension and welfare board for pharmacists (ENPAF - Ente Nazionale Previdenza e Assistenza Farmacisti)				
TC11	National pension and welfare board for veterinary physicians (ENPAV - Ente Nazionale Previdenza e Assistenza Veterinari)				
TC12	National pension and welfare board for agricultural employees (ENPAIA - Ente Nazionale Previdenza e Assistenza Impiegati dell'Agricoltura)				
TC13	Pension fund for employees of shipping companies and maritime agencies)				
TC14	National pension institute for Italian journalists (INPGI - Istituto Nazionale Previdenza Giornalisti Italiani)				
TC15	National welfare board for orphans of Italian doctors (ONAOIS - Opera Nazionale Assistenza Orfani Sanitari Italiani)				
TC16	Autonomous supplementary welfare fund for Italian journalists (CASAGIT - Cassa Autonomia Assistenza Integrativa Giornalisti Italiani)				
TC17	Pension board for industrial experts and graduate industrial experts (EPPI - Ente Previdenza Periti Industriali e Periti Industriali Laureati)				
TC18	National multi-category pension and welfare board (EPAP - Ente Previdenza e Assistenza Pluricategoriale)				
TC19	National pension and welfare board for biologists (ENPAB - Ente Nazionale Previdenza e Assistenza Biologi)				
TC20	National pension and welfare board for the nursing profession (ENPAFI - Ente Nazionale Previdenza e Assistenza Professione Infermieristica)				
TC21	National pension and welfare board for psychologists (ENPAP - Ente Nazionale Previdenza e Assistenza Psicologi)				
TC22	National Social Security Institute (INPS - Istituto Nazionale della Previdenza Sociale)				

<ModalitaPagamento> (Payment Method)	
MP01	cash
MP02	cheque
MP03	banker's draft
MP04	cash at Treasury
MP05	bank transfer
MP06	money order
MP07	pre-completed bank payment slip
MP08	payment card
MP09	direct debit
MP10	mandates direct debit
MP11	lateral direct debit
MP12	Collection order
MP13	payment by notice
MP14	fax office quittance
MP15	transfer on special accounting accounts
MP16	order for direct payment from bank account
MP17	order for direct payment from post office account
MP18	bulletin postal account
MP19	SEPA Direct Debit
MP20	SEPA Direct Debit CORE
MP21	SEPA Direct Debit B2B
MP22	Deduction on sums already collected
MP23	PagoPA
<TipoDocumento> (document type)	
TD01	invoice
TD02	advance/down payment on invoice
TD03	advance/down payment on fee
TD04	credit note
TD05	debit note
TD06	fee
TD07	reverse charge internal invoice integration
TD17	integration/sell invoicing for purchase services from abroad
TD18	integration for purchase of intra UE goods
TD19	integration/sell invoicing for purchase of goods ex art.17 c 2 DPR 833/72
TD20	self invoicing for regularisation and integration of invoices (art.6 c 8 d lgs 471/97 or art.46 c 5 D.L. 331/93)
TD21	self invoicing for splaphoning
TD22	extractions of goods from VAT Warehouse
TD23	extractions of goods from VAT Warehouse with payment of VAT
TD24	deferred invoice ex art.21, c. 4, lett. a)
TD25	deferred invoice ex art.21, c. 4, third period lett. b)
TD26	sale of depreciable assets and for internal transfers (ex art.36 DPR 833/72)
TD27	self invoicing for self consumption or for free transfer without recourse
<Natura> (nature)	
N1	excluded pursuant to Art. 15
N2	not subject
N2.1	not subject to VAT under the articles from 7 to 7-sexies of DPR 833/72
N2.2	not subject - other cases
N3	not taxable
N3.1	not taxable - exportations
N3.2	not taxable - intra Community transfers
N3.3	not taxable - transfers to San Marino
N3.4	not taxable - transactions treated as export supplies
N3.5	not taxable - for declaration of intent
N3.6	not taxable - other transactions that don't contribute to the determination of ceiling
N4	exempt
N5	margin regime / VAT not exposed on invoice
N6	reverse charge (for transactions in reverse charge or for self invoicing for purchase of extra UE services or for import of goods only in the cases provided for)
N6.1	reverse charge - transfer of scrap and of other recyclable materials
N6.2	reverse charge - transfer of gold and pure silver
N6.3	reverse charge - subcontracting in the construction sector
N6.4	reverse charge - transfer of buildings
N6.5	reverse charge - transfer of immobile properties
N6.6	reverse charge - transfer of electronic products
N6.7	reverse charge - provisions in the construction and related sectors
N6.8	reverse charge - transactions in the energy sector
N6.9	reverse charge - other cases
N7	VAT paid in other EU countries (distance sales pursuant to Art. 40, section 3 and 4 and Art. 41, section 1 letter b, Decree 331/93, telecommunications, tele-broadcasting and electronic services provision pursuant to Art. 7 -sexies letter f, g, art. 74-sexies Italian Presidential Decree 833/72)
<TipoRitenuta> (withholding type)	
RT01	withholding tax natural persons
RT02	withholding corporate entities
RT03	INPS contribution
RT04	ENASARCO contribution
RT05	ENPAM contribution
RT06	Other social security contribution

APPENDIX 4: SIMPLIFIED INVOICE

1. XML FILE SCHEMA

```
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<xs:schema
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    targetNamespace="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v1.0"
    version="1.0.1">

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633/1972)</xs:documentation>
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        </xs:sequence>
</xs:complexType>
<xs:complexType name="AllegatiType">
    <xs:annotation>
        <xs:documentation>Blocco relativo ai dati di eventuali allegati</xs:documentation>
    </xs:annotation>
    <xs:sequence>
        <xs:element name="NomeAttachment" type="String60LatinType" />
        <xs:element name="AlgoritmoCompressione" type="String10Type" minOccurs="0" />
        <xs:element name="FormatoAttachment" type="String10Type" minOccurs="0" />
        <xs:element name="DescrizioneAttachment" type="String100LatinType" minOccurs="0" />
        <xs:element name="Attachment" type="xs:base64Binary" />
    </xs:sequence>
</xs:complexType>
<xs:simpleType name="NaturaType">
    <xs:restriction base="xs:string">
        <xs:enumeration value="N1">
            <xs:annotation>
                <xs:documentation>Escluse ex. art. 15</xs:documentation>
            </xs:annotation>
        </xs:enumeration>
    </xs:restriction>
</xs:simpleType>
<!-- IL CODICE SEGUENTE (N2) NON SARA' PIU' VALIDO A PARTIRE DAL PRIMO OTTOBRE 2020-->
<xs:enumeration value="N2">
    <xs:annotation>
        <xs:documentation>Non soggetto</xs:documentation>
    </xs:annotation>
</xs:enumeration>
<xs:enumeration value="N2.1">
    <xs:annotation>
        <xs:documentation>Non soggetto ad IVA ai sensi degli artt. da 7 a 7-septies del DPR 633/72</xs:documentation>
    </xs:annotation>

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</xs:annotation>
</xs:enumeration>
<xs:enumeration value="N2.2">
<xs:annotation>
<xs:documentation>Non soggetto – altri casi</xs:documentation>
</xs:annotation>
</xs:enumeration>
<!-- IL CODICE SEGUENTE (N3) NON SARA' PIU' VALIDO A PARTIRE DAL PRIMO OTTOBRE 2020-->
<xs:enumeration value="N3">
<xs:annotation>
<xs:documentation>Non imponibili</xs:documentation>
</xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.1">
<xs:annotation>
<xs:documentation>Non Imponibili - esportazioni</xs:documentation>
</xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.2">
<xs:annotation>
<xs:documentation>Non Imponibili - cessioni intracomunitarie</xs:documentation>
</xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.3">
<xs:annotation>
<xs:documentation>Non Imponibili - cessioni verso San Marino</xs:documentation>
</xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.4">
<xs:annotation>
<xs:documentation>Non Imponibili - operazioni assimilate alle cessioni all'esportazione</xs:documentation>
</xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.5">
<xs:annotation>
<xs:documentation>Non Imponibili - a seguito di dichiarazioni d'intento</xs:documentation>
</xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.6">
<xs:annotation>
<xs:documentation>Non Imponibili - altre operazioni che non concorrono alla formazione del
plafond</xs:documentation>
</xs:annotation>
</xs:enumeration>
<xs:enumeration value="N4">
<xs:annotation>
<xs:documentation>Esenti</xs:documentation>
</xs:annotation>
</xs:enumeration>
<xs:enumeration value="N5">
<xs:annotation>
<xs:documentation>Regime del margine/IVA non esposta in fattura</xs:documentation>
</xs:annotation>
</xs:enumeration>
</xs:restriction>
</xs:simpleType>

```

```

<xs:simpleType name="CodiceFiscaleType">
  <xs:restriction base="xs:string">
    <xs:pattern value="[A-Z0-9]{11,16}" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="SocioUnicoType">
  <xs:restriction base="xs:string">
    <xs:enumeration value="SU">
      <xs:annotation>
        <xs:documentation>socio unico</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="SM">
      <xs:annotation>
        <xs:documentation>più soci</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="StatoLiquidazioneType">
  <xs:restriction base="xs:string">
    <xs:enumeration value="LS">
      <xs:annotation>
        <xs:documentation>in liquidazione</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="LN">
      <xs:annotation>
        <xs:documentation>non in liquidazione</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String10Type">
  <xs:restriction base="xs:normalizedString">
    <xs:pattern value="(\p{IsBasicLatin}{1,10})" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String20Type">
  <xs:restriction base="xs:normalizedString">
    <xs:pattern value="(\p{IsBasicLatin}{1,20})" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String60LatinType">
  <xs:restriction base="xs:normalizedString">
    <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,60}" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String80LatinType">
  <xs:restriction base="xs:normalizedString">
    <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,80}" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String100LatinType">
  <xs:restriction base="xs:normalizedString">
    <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,100}" />
  </xs:restriction>
</xs:simpleType>

```

```

</xs:restriction>
</xs:simpleType>
<xs:simpleType name="String1000LatinType">
<xs:restriction base="xs:normalizedString">
<xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,1000}" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="ProvinciaType">
<xs:restriction base="xs:string">
<xs:pattern value="[A-Z]{2}" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="NazioneType">
<xs:restriction base="xs:string">
<xs:pattern value="[A-Z]{2}" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="DivisaType">
<xs:restriction base="xs:string">
<xs:pattern value="[A-Z]{3}" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="NumeroCivicoType">
<xs:restriction base="xs:normalizedString">
<xs:pattern value="(\p{IsBasicLatin}{1,8})" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="EmailType">
<xs:restriction base="xs:normalizedString">
<xs:maxLength value="256" />
<xs:pattern value="([!#-'*/-9=?A-Z^-~-]+(\.[!#-'*/-9=?A-Z^-~-]+)*|\";(\[\]!#-[^~`\t]|(\\\[\t~-]))+\";)([!#-'*/-9=?A-Z^-~-]+(\.[!#-'*/-9=?A-Z^-~-]+)*|\[[\t~-]*\])" />
</xs:restriction>
</xs:simpleType>
<!-- _____ NUMBERS _____ -->
<xs:simpleType name="Amount2DecimalType">
<xs:restriction base="xs:decimal">
<xs:pattern value="[-]?[0-9]{1,11}.[0-9]{2}" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="RateType">
<xs:restriction base="xs:decimal">
<xs:maxInclusive value="100.00" />
<xs:pattern value="[0-9]{1,3}.[0-9]{2}" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="CAPType">
<xs:restriction base="xs:string">
<xs:pattern value="[0-9][0-9][0-9][0-9][0-9]" />
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="DataFatturaType">
<xs:restriction base="xs:date">
<xs:minInclusive value="1970-01-01" />
</xs:restriction>
</xs:simpleType>

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```
<xs:simpleType name="BolloVirtualeType">
<xs:restriction base="xs:string">
<xs:enumeration value="SI" />
</xs:restriction>
</xs:simpleType>
</xs:schema>
```

2. TABLE FORMAT SCHEMA

ID e Nome Tag XML	Tipo info	Functional description	Format and allowed values	Mandatory values and numerosity <A,B>	Dimension min ... max
				Legend A = 0 non mandatory element A = 1 mandatory element B = 1 one only occurrence allowed B = N one ore more occurrences are allowed	Legend A ... B = min, A, max B A = fixed dimension
1 <FatturaElettronicaHeader>		The block has a multiplicity of 1, both in the case of a single invoice and in the case of a batch of invoices		<1,1>	
1.1 <DatiTrasmissione>		Block always obligatory containing information which uniquely identifies the transmission subject, the document transmitted, the format in which the document is transmitted and the addressee		<1,1>	
1.1.1 <IdTrasmittente>		The unique identification of the transmitter, for subjects resident in Italy, whether natural persons or corporate entities, it corresponds to the tax code preceded by IT; for non-resident subjects it corresponds to the VAT identification number (where the first two characters represent the country according to the alpha-2 code of the ISO 3166-1 standard, and the remainder, up to a maximum of 28, the code itself).		<1,1>	
1.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], [...]	<1,1>	2
1.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1,1>	1 ... 28
1.1.2 <ProgressivoInvio>	xs:normalizedString	Numbering attributed by the transmitter, according to its own rules	alphanumeric format	<1,1>	1 ... 10
1.1.3 <FormatoTrasmissione>	xs:string	it contains the identification code of the type of transmission that is being carried out and its format	Allowed values: [FSM10]- simplified invoice to private parties	<1,1>	5
1.1.4 <CodiceDestinatario>	xs:string	It contains the 7-digit code, assigned by the Exchange System (SDI) to subjects who have required a transmission channel; if the recipient has not required a channel the item must be valued with all zeros (0000000)	formato alfanumerico	<1,1>	7
1.1.5 <PECDestinatario>	xs:normalizedString	Certified Email Address to which, if specified, the invoice is delivered	alphanumeric format	<0,1>	7 ... 256
1.2 <CedentePrestatore>		Block always obligatory containing data relative to the seller/provider (supplier)		<1,1>	
1.2.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number.		<1,1>	
1.2.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], [...]	<1,1>	2
1.2.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1,1>	1 ... 28
1.2.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0,1>	11 ... 16
1.2.3 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be filled in instead of fields 1.2.4 and 1.2.5	alphanumeric format	<0,1>	1 ... 80
1.2.4 <Nome>	xs:normalizedString	natural person's first name to be filled in together with field 1.2.5 and instead of field 1.2.3	alphanumeric format	<0,1>	1 ... 60
1.2.5 <Cognome>	xs:normalizedString	natural person's surname to be filled in together with field 1.2.4 and instead of field 1.2.3	alphanumeric format	<0,1>	1 ... 60
1.2.6 <Sede>		Block containing the data of the seller / provider head office. It is the registered office for companies and the tax domicile for individual companies and self-employed workers.		<1,1>	
1.2.6.1 <Indirizzo>	xs:normalizedString	address of the seller's or provider's head office (name of street, square, etc.)	alphanumeric format	<1,1>	1 ... 60
1.2.6.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	alphanumeric format	<0,1>	1 ... 8
1.2.6.3 <CAP>	xs:string	Post Code	numeric format	<1,1>	5
1.2.6.4 <Comune>	xs:normalizedString	town/city where the seller's/provider's head office is located	alphanumeric format	<1,1>	1 ... 60
1.2.6.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.2.6.4. To be filled in if element 1.2.6.6 <Nazionale> is IT	[RM], [MI], [...]	<0,1>	2
1.2.6.6 <Nazionale>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], [...]	<1,1>	2
1.2.7 <StabileOrganizzazione>		Block to be filled in if the seller/provider is not resident, but has a stable organization in Italy		<0,1>	
1.2.7.1 <Indirizzo>	xs:normalizedString	address of the stable organisation in Italy (name of street, square, etc.)	alphanumeric format	<1,1>	1 ... 60
1.2.7.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	alphanumeric format	<0,1>	1 ... 8
1.2.7.3 <CAP>	xs:string	Post Code	numeric format	<1,1>	5
1.2.7.4 <Comune>	xs:normalizedString	city/town where the stable organisation in Italy is located	alphanumeric format	<1,1>	1 ... 60
1.2.7.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.2.7.4 <Comune>. To be filled in if element 1.2.7.6 <Nazionale> is IT	[RM], [MI], [...]	<0,1>	2
1.2.7.6 <Nazionale>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], [...]	<1,1>	2
1.2.8 <RappresentanteFiscale>		Block to be filled in if the seller/provider has a tax representative in Italy		<0,1>	
1.2.8.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number.		<1,1>	
1.2.8.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], [...]	<1,1>	2
1.2.8.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1,1>	1 ... 28
1.2.8.2 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.2.8.3 <Nome> and 1.2.8.4 <Cognome>	alphanumeric format	<0,1>	1 ... 80
1.2.8.3 <Nome>	xs:normalizedString	natural person's first name to be filled in together with field 1.2.8.4 <Cognome> and instead of field 1.2.8.2 <Denominazione>	alphanumeric format	<0,1>	1 ... 60
1.2.8.4 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.2.8.3 <Nome> and instead of field 1.2.8.2 <Denominazione>	alphanumeric format	<0,1>	1 ... 60

ID e Nome Tag XML	Tipo info	Functional description	Format and allowed values	Mandatory values and numerosity <A,B>	Dimension min ... max
				Legend A = 0 non mandatory element A = 1 mandatory element B = 1 one only occurrence allowed B = N one ore more occurrences are allowed	Legend A ... B = min. A, max B A = fixed dimension
1.2.9 <IscrizioneREA>		block to be filled in if the company is listed on the companies register pursuant to Art. 2230 of the civil code		<0..1>	
1.2.9.1 <Ufficio>	xs:string	initials of the province where the Companies' Registry Office at which the company is registered is located	[RM], [MI], [...]	<1..1>	2
1.2.9.2 <NumeroREA>	xs:normalizedString	companies register registration number	alphanumeric format	<1..1>	1 ... 20
1.2.9.3 <CapitaleSociale>	xs:decimal	only in the case of a company (SpA, SApA, SRL), the field must be filled in with the share capital	numeric format, decimals must be separated from the integer with the '.' character (point)	<0..1>	4 ... 15
1.2.9.4 <SocioUnico>	xs:string	only in the case of a joint-stock company or limited liability company, the field must be filled in to indicate if there is a single shareholder or several shareholders	allowed values [SU]: sole shareholder [SM]: several shareholders	<0..1>	2
1.2.9.5 <StatoLiquidazione>	xs:string	indication of whether the Company is in liquidation or not	allowed values [LS]: in liquidation [LN]: not in liquidation	<1..1>	2
1.2.10 <RegimeFiscale>	xs:string	tax system	allowed values: see codes at the foot of the document	<1..1>	4
1.3 <CessionarioCommittente>		Block always obligatory containing data relative to the buyer/orderer (customer)		<1..1>	
1.3.1 <IdentificativiFiscali>		Block containing the tax identifiers of the buyer/orderer (customer)		<1..1>	
1.3.1.1 <IdFiscaleIVA>		tax identification number for VAT purposes, the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number. The indication of this element is NOT mandatory if element 1.3.1.2 <CodiceFiscale> is filled in.		<0..1>	
1.3.1.1.1 <idPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], [...]	<1..1>	2
1.3.1.1.2 <idCodice>	xs:string	tax identification code	alphanumeric format	<1..1>	1 ... 28
1.3.1.2 <CodiceFiscale>	xs:string	tax code. It is not mandatory if element 1.3.1.1 <IdFiscaleIVA> is filled in	alphanumeric format	<0..1>	11 ... 16
1.3.2 <AltriDatIdentificativi>		Block containing other identifying data of the buyer/orderer (customer)		<0..1>	
1.3.2.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.3.2.2 <Nome> e 1.3.2.3 <Cognome>	alphanumeric format	<0..1>	1 ... 80
1.3.2.2 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.3.2.3 <Cognome> and instead of element 1.3.2.1 <Denominazione>	alphanumeric format	<0..1>	1 ... 60
1.3.2.3 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.3.2.2 <Nome> and instead of field 1.3.2.1 <Denominazione>	alphanumeric format	<0..1>	1 ... 60
1.3.2.4 <Sede>		Block containing data of the buyer/orderers head office		<1..1>	
1.3.2.4.1 <Indirizzo>	xs:normalizedString	buyer's/orderer's address (name of street, square, etc.)	alphanumeric format	<1..1>	1 ... 60
1.3.2.4.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	alphanumeric format	<0..1>	1 ... 8
1.3.2.4.3 <CAP>	xs:string	Post Code	numeric format	<1..1>	5
1.3.2.4.4 <Comune>	xs:normalizedString	city/town where the stable organisation in Italy is located	alphanumeric format	<1..1>	1 ... 60
1.3.2.4.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.3.2.4.4 <Comune>. To be filled in if element 1.3.2.4.6 <Nazionale> is 'IT'.	[RM], [MI], [...]	<0..1>	2
1.3.2.4.6 <Nazionale>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], [...]	<1..1>	2
1.3.2.5 <StabileOrganizzazione>		The block must be entered only if the buyer/orderer is non-resident and, for the operation to which the document refers, has a stable organisation resident in Italy.		<0..1>	
1.3.2.5.1 <Indirizzo>	xs:normalizedString	buyer's/orderer's address (name of street, square, etc.)	formato alfabetico	<1..1>	1 ... 60
1.3.2.5.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	formato alfabetico	<0..1>	1 ... 8
1.3.2.5.3 <CAP>	xs:string	Post Code	formato numerico	<1..1>	5
1.3.2.5.4 <Comune>	xs:normalizedString	city/town where the stable organisation in Italy is located	formato alfabetico	<1..1>	1 ... 60
1.3.2.5.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.3.2.5.4 <Comune>. To be filled in if element 1.3.2.5.6 <Nazionale> is 'IT'.	[RM], [MI], [...]	<0..1>	2
1.3.2.5.6 <Nazionale>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], [...]	<1..1>	2
1.3.2.6 <RappresentanteFiscale>		The block must be entered only if the buyer/orderer is non-resident and has a tax representative in Italy.		<0..1>	
1.3.2.6.1 <IdFiscaleIVA>		tax identification number for VAT purposes, the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number.		<1..1>	
1.3.2.6.1.1 <idPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK], [...]	<1..1>	2
1.3.2.6.1.2 <idCodice>	xs:string	tax identification code	alphanumeric format	<1..1>	1 ... 28
1.3.2.6.2 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.3.2.6.3 <Nome> and 1.3.2.6.4 <Cognome>	alphanumeric format	<0..1>	1 ... 80
1.3.2.6.3 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.3.2.6.4 <Cognome> and instead of field 1.3.2.6.2 <Denominazione>	alphanumeric format	<0..1>	1 ... 60
1.3.2.6.4 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.3.2.6.3 <Nome> and instead of field 1.3.2.6.2 <Denominazione>	alphanumeric format	<0..1>	1 ... 60
1.4 <SoggettoEmissidente>	xs:string	To be filled in in the case of invoices issued by a subject other than the seller/provider; indicating whether the invoice has been issued by the buyer/orderer or by a third party on behalf of the buyer/orderer	allowed values: [CC]: buyer / orderer [TZ]: third party	<0..1>	2

ID e Nome Tag XML	Tipo info	Functional description	Format and allowed values	Mandatory values and numerosity <A,B>	Dimension min ... max
				Legend A = 0 non mandatory element A = 1 mandatory element B = 1 one only occurrence allowed B = N one ore more occurrences are allowed	
2 <FatturaElettronicaBody>		The block has a multiplicity of 1 in the case of a single invoice; in the case of an invoice batch, the batch itself is repeated for every invoice of the batch		<1..>	
2.1 <DatiGenerali>		Block always obligatory containing the general data of the main document and the data of the connected documents		<1..>	
2.1.1 <DatiGeneraliDocumento>		block always obligatory containing the general data of the invoice		<1..>	
2.1.1.1 <TipoDocumento>	xs:string	type of document	allowed values: see codes at the foot of the document	<1..>	4
2.1.1.2 <Divisa>	xs:string	code (expressed according to the standard ISO 4217 alpha-3 2001) of the currency used to indicate the amounts	the code must be included among those allowed by the standard ISO 4217 alpha-3 201, for example: [EUR], [USD], [GBP], [CZK], etc	<1..>	3
2.1.1.3 <Data>	xs:date	document date (expressed according to the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<1..>	10
2.1.1.4 <Numero>	xs:normalizedString	progressive number of the document (art. 21 section 2 letter B, Italian DPR 633/1972)	alphanumeric format	<1..>	1 ... 20
2.1.1.5 <BolloVirtuale>	xs:string	duty stamp paid under MEF decree 15 june 2014 (article 6)	[SI]	<0..1>	2
2.1.2 <DatiFatturaRettificata>		Block containing information about the adjusted invoice. Applies to invoices issued pursuant to Article 26 of Presidential Decree 633/72		<0..1>	
2.1.2.1 <NumeroFR>	xs:string	number of the adjusted invoice	alphanumeric format	<1..>	1 ... 20
2.1.2.2 <DataFR>	xs:date	Date of the adjusted invoice	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<1..>	10
2.1.2.3 <ElementiRettificati>	xs:normalizedString	Specific indications of the elements to be adjusted	alphanumeric format	<1..>	1 ... 1000
2.2 <DatiBeniServizi>		Block always obligatory containing the nature, quality and quantity of the goods/services involved in the transaction		<1..>	
2.2.1 <Descrizione>	xs:normalizedString	Nature and quality of the object sold/provided	formato alfabetico	<1..>	1 ... 1000
2.2.2 <Importo>	xs:decimal	Total amount (including tax) of the good/service	numeric format; decimals must be separated from the integer with the '.' character (point)	<1..>	4 ... 15
2.2.3 <DatiIva>		Data relating to value added tax		<1..>	
2.2.3.1 <Imposta>	xs:decimal	Iva resulting from the application of the VAT rate on the taxable base Tax amount. It can be filled in instead of element 2.2.3.2 <Aliquota>	numeric format; decimals must be separated from the integer with the '.' character (point)	<1..>	4 ... 15
2.2.3.2 <Aliquota>	xs:decimal	Vat Rate (%). It can be filled in instead of element 2.2.3.1 <Imposta>	numeric format; decimals must be separated from the integer with the '.' character (point)	<1..>	4 ... 6
2.2.4 <Natura>	xs:string	The element indicates the reason (Nature of the transaction) for which the seller/provider does not indicate VAT rate	allowed values: see codes	<0..1>	2 ... 4
2.2.5 <RiferimentoNormativo>	xs:normalizedString	law reference	alphanumeric format	<0..1>	1 ... 100
2.3 <Allegati>		Attachments		<0..N>	
2.3.1 <NomeAttachment>	xs:normalizedString	name of attachment	alphanumeric format	<1..>	1 ... 60
2.3.2 <AlgoritmoCompressione>	xs:string	algorithm used to compress the attachment (e.g. ZIP, RAR, ...)	alphanumeric format	<0..1>	1 ... 10
2.3.3 <FormatoAttachment>	xs:string	format of the attachment (e.g. TXT, XML, DOC, PDF,)	alphanumeric format	<0..1>	1 ... 10
2.3.4 <DescrizioneAttachment>	xs:normalizedString	description of attachment	alphanumeric format	<0..1>	1 ... 100
2.3.5 <Attachment>	xs:base64Binary	contains the document annexed to the invoice; the content is entrusted to the agreements between the PA and supplier	base64Binary [RFC 2045]	<1..>	value bound to the maximum size expected for the electronic invoice

CODES

<RegimeFiscale> (tax system)

RF01	Ordinary
RF02	Minimum taxpayers (Art. 1, section 96-117, Italian Law 244/07)
RF04	Agriculture and connected activities and fishing (Arts. 34 and 34-bis, Italian Presidential Decree 633/72)
RF05	Sale of salts and tobaccos (Art. 74, section 1, Italian Presidential Decree 633/72)
RF06	Match sales (Art. 74, section 1, Italian Presidential Decree 633/72)
RF07	Editoria (art. 74, c. 1, DPR 633/72)
RF08	Management of public telephone services (Art. 74, section 1, Italian Presidential Decree 633/72)
RF09	Management of public telephone services (Art. 74, section 1, Italian Presidential Decree 633/72)
RF10	Entertainment, gaming and other activities referred to by the tariff attached to Italian Presidential Decree 640/72 (Art. 74, section 6, Italian Presidential Decree 633/72)
RF11	Travel and tourism agencies (Art. 74-ter, Italian Presidential Decree 633/72)
RF12	Farmhouse accommodation/restaurants (Art. 5, section 2, Italian law 413/91)
RF13	Door-to-door sales (Art. 25-bis, section 6, Italian Presidential Decree 600/73)
RF14	Resale of used goods, artworks, antiques or collector's items (Art. 36, Italian Decree Law 41/95)
RF15	Artwork, antiques or collector's items auction agencies (Art. 40-bis, Italian Decree Law 41/95)
RF16	VAT paid in cash by P.A. (Art. 6, section 5, Italian Presidential Decree 633/72)
RF17	VAT paid in cash by subjects with business turnover below Euro 200,000 (Art. 7, Italian Decree Law 185/2008)
RF18	Other
RF19	Fiat rate (Art. 1, section 54-89, Italian Law 190/2014)
<TipoDocumento>	
TD07	simplified invoice
TD08	simplified credit note
TD09	simplified debit note
<TipoNatura>	
N1	excluded pursuant to Art. 15
N2	not subject
N2.1	not subject to VAT under the articles from 7 to 7-septies of DPR 633/72
N2.2	not subject – other cases
N3	not taxable
N3.1	not taxable - exportations
N3.2	not taxable - intra Community transfers
N3.3	not taxable - transfers to San Marino
N3.4	not taxable - transactions treated as export supplies
N3.5	not taxable - for declaration of intent
N3.6	not taxable - other transactions that don't contribute to the determination of ceiling
N4	exempt
N5	margin regime / VAT not exposed on invoice

APPENDIX 5: TRANSACTION TO AND FROM SUBJECT THAT ARE NON-RESIDENTS, NOT ESTABLISHED AND NOT IDENTIFIED IN ITALY - XSD SCHEMA

```
<?xml version="1.0" encoding="utf-8"?>
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema"
    xmlns:ds="http://www.w3.org/2000/09/xmldsig#"
    xmlns="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v2.0"
    targetNamespace="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v2.0"
    version="2.1.1">

    <xs:import namespace="http://www.w3.org/2000/09/xmldsig#" schemaLocation="http://www.w3.org/TR/2002/REC-xmldsig-core-20020212/xmldsig-core-schema.xsd" />

    <!-- ===== -->
    <!-- ELEMENTI -->
    <!-- ===== -->
    <xs:element name="DatiFattura" type="DatiFatturaType">
        <xs:annotation>
            <xs:documentation>XML schema fatture emesse e ricevute ex D.Lgs. 127/2005 (art.1, c.3) 2.1.1</xs:documentation>
        </xs:annotation>
    </xs:element>

    <!-- ===== -->
    <!-- TIPI -->
    <!-- ===== -->
    <xs:complexType name="DatiFatturaType">
        <xs:sequence>
            <xs:element name="DatiFatturaHeader" type="DatiFatturaHeaderType" minOccurs="0" />
            <xs:choice>
                <xs:element name="DTE" type="DTEType" />
                <xs:element name="DTR" type="DTRType" />
                <xs:element name="ANN" type="ANNTYPE" />
            </xs:choice>
            <xs:element ref = "ds:Signature" minOccurs="0" />
        </xs:sequence>
        <xs:attribute name="versione" type="VersioneType" use="required" />
    </xs:complexType>

    <xs:complexType name="DatiFatturaHeaderType">
        <xs:sequence>
            <xs:element name="ProgressivoInvio" type="String10Type" minOccurs="0" />
            <xs:element name="Dichiarante" type="DichiaranteType" minOccurs="0" />
            <xs:element name="IdSistema" type="CodiceFiscaleType" minOccurs="0" />
            <xs:element name="SpazioDatiFattura" type="xs:normalizedString" minOccurs="0" />
        </xs:sequence>
    </xs:complexType>

    <xs:complexType name="DichiaranteType">
        <xs:sequence>
            <xs:element name="CodiceFiscale" type="CodiceFiscaleType" />
            <xs:element name="Carica" type="CaricaType" />
        </xs:sequence>
    </xs:complexType>

    <xs:complexType name="DTEType">
```

```

<xs:sequence>
  <xs:element name="CedentePrestatoreDTE" type="CedentePrestatoreDTEType" />
  <xs:element name="CessionarioCommittenteDTE" type="CessionarioCommittenteDTEType" minOccurs="1"
maxOccurs="1000" />
  <xs:element name="Rettifica" type="RettificaType" minOccurs="0" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="DTRType">
<xs:sequence>
  <xs:element name="CessionarioCommittenteDTR" type="CessionarioCommittenteDTRType" />
  <xs:element name="CedentePrestatoreDTR" type="CedentePrestatoreDTRType" minOccurs="1"
maxOccurs="1000" />
  <xs:element name="Rettifica" type="RettificaType" minOccurs="0" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="ANNType">
<xs:sequence>
  <xs:element name="IdFile" type="String18Type" />
  <xs:element name="Posizione" type="PosizioneType" minOccurs="0" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="CedentePrestatoreDTEType">
<xs:annotation><xs:documentation>Blocco relativo ai dati del Cedente /
Prestatore</xs:documentation></xs:annotation>
<xs:sequence>
  <xs:element name="IdentificativiFiscali" type="IdentificativiFiscaliTType" />
  <xs:element name="AltriDatidentificativi" type="AltriDatidentificativiTType" minOccurs="0" />
</xs:sequence>
</xs:complexType>

<xs:annotation><xs:documentation>Blocco relativo ai dati del Cedente /
Prestatore</xs:documentation></xs:annotation>
<xs:complexType name="CedentePrestatoreDTRType">
<xs:sequence>
  <xs:element name="IdentificativiFiscali" type="IdentificativiFiscaliTType" minOccurs="0" />
  <xs:element name="AltriDatidentificativi" type="AltriDatidentificativiTType" minOccurs="0" />
  <xs:element name="DatiFatturaBodyDTR" type="DatiFatturaBodyDTRType" maxOccurs="1000" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="CessionarioCommittenteDTEType">
<xs:annotation><xs:documentation>Blocco relativo ai dati del Cessionario /
Committente</xs:documentation></xs:annotation>
<xs:sequence>
  <xs:element name="IdentificativiFiscali" type="IdentificativiFiscaliNoVAType" minOccurs="0" />
  <xs:element name="AltriDatidentificativi" type="AltriDatidentificativiTType" minOccurs="0" />
  <xs:element name="DatiFatturaBodyDTE" type="DatiFatturaBodyDTEType" maxOccurs="1000" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="CessionarioCommittenteDTRType">
<xs:annotation><xs:documentation>Blocco relativo ai dati del Cessionario /
Committente</xs:documentation></xs:annotation>

```

```

<xs:sequence>
  <xs:element name="IdentificativiFiscali" type="IdentificativiFiscaliTType" />
  <xs:element name="AltriDatIdentificativi" type="AltriDatIdentificativiTType" minOccurs="0" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="DatiFatturaBodyDTEType">
  <xs:sequence>
    <xs:element name="DatiGenerali" type="DatiGeneraliTDEType" />
    <xs:element name="DatiRiepilogo" type="DatiRiepilogoType" maxOccurs="1000" />
  </xs:sequence>
</xs:complexType>

<xs:complexType name="DatiFatturaBodyDTRType">
  <xs:sequence>
    <xs:element name="DatiGenerali" type="DatiGeneraliTDRType" />
    <xs:element name="DatiRiepilogo" type="DatiRiepilogoType" maxOccurs="1000" />
  </xs:sequence>
</xs:complexType>

<xs:complexType name="RettificaType">
  <xs:sequence>
    <xs:element name="IdFile" type="String18Type" />
    <xs:element name="Posizione" type="PosizioneType" />
  </xs:sequence>
</xs:complexType>

<xs:complexType name="IdentificativiFiscaliTType">
  <xs:sequence>
    <xs:element name="IdFiscaleIVA" type="IdFiscaleType" />
    <xs:element name="CodiceFiscale" type="CodiceFiscaleType" minOccurs="0" />
  </xs:sequence>
</xs:complexType>

<xs:complexType name="IdentificativiFiscaliTType">
  <xs:sequence>
    <xs:element name="IdFiscaleIVA" type="IdFiscaleTType" />
    <xs:element name="CodiceFiscale" type="CodiceFiscaleType" minOccurs="0" />
  </xs:sequence>
</xs:complexType>

<xs:complexType name="IdentificativiFiscaliNoVAType">
  <xs:sequence>
    <xs:element name="IdFiscaleIVA" type="IdFiscaleType" minOccurs="0" />
    <xs:element name="CodiceFiscale" type="CodiceFiscaleType" minOccurs="0" />
  </xs:sequence>
</xs:complexType>

<xs:complexType name="AltriDatIdentificativiTType">
  <xs:sequence>
    <xs:element name="Denominazione" type="String80LatinType" minOccurs="0" />
    <xs:element name="Nome" type="String60LatinType" minOccurs="0" />
    <xs:element name="Cognome" type="String60LatinType" minOccurs="0" />
    <xs:element name="Sede" type="IndirizzoType" minOccurs="0" />
      <xs:element name="StabileOrganizzazione" type="IndirizzoType" minOccurs="0" />
      <xs:element name="RappresentanteFiscale" type="RappresentanteFiscaleTType" minOccurs="0" />
  </xs:sequence>
</xs:complexType>

```

```

</xs:sequence>
</xs:complexType>

<xs:complexType name="AltriDatIdentificativiType">
<xs:sequence>
<xs:element name="Denominazione" type="String80LatinType" minOccurs="0" />
<xs:element name="Nome" type="String60LatinType" minOccurs="0" />
<xs:element name="Cognome" type="String60LatinType" minOccurs="0" />
<xs:element name="Sede" type="IndirizzoType" minOccurs="0" />
    <xs:element name="StabileOrganizzazione" type="IndirizzoType" minOccurs="0" />
    <xs:element name="RappresentanteFiscale" type="RappresentanteFiscaleType" minOccurs="0" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="IndirizzoType">
<xs:sequence>
<xs:element name="Indirizzo" type="String60LatinType" minOccurs="0" />
<xs:element name="NumeroCivico" type="NumeroCivicoType" minOccurs="0" />
<xs:element name="CAP" type="CAPType" minOccurs="0" />
<xs:element name="Comune" type="String60LatinType" minOccurs="0" />
<xs:element name="Provincia" type="ProvinciaType" minOccurs="0" />
<xs:element name="Nazione" type="NazioneType" minOccurs="0" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="RappresentanteFiscaleType">
<xs:sequence>
<xs:element name="IdFiscaleIVA" type="IdFiscaleType" minOccurs="0" />
<xs:element name="Denominazione" type="String80LatinType" minOccurs="0" />
<xs:element name="Nome" type="String60LatinType" minOccurs="0" />
<xs:element name="Cognome" type="String60LatinType" minOccurs="0" />
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</xs:complexType>

<xs:complexType name="RappresentanteFiscaleITType">
<xs:sequence>
<xs:element name="IdFiscaleIVA" type="IdFiscaleITType" minOccurs="0" />
<xs:element name="Denominazione" type="String80LatinType" minOccurs="0" />
<xs:element name="Nome" type="String60LatinType" minOccurs="0" />
<xs:element name="Cognome" type="String60LatinType" minOccurs="0" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="DatiGeneraliTDEType">
<xs:sequence>
<xs:element name="TipoDocumento" type="TipoDocumentoType" />
<xs:element name="Data" type="DataFatturaType" />
<xs:element name="Numero" type="String20Type" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="DatiGeneraliTDRType">
<xs:sequence>
<xs:element name="TipoDocumento" type="TipoDocumentoType" />
<xs:element name="Data" type="DataFatturaType" minOccurs="0" />
<xs:element name="Numero" type="String20Type" />
</xs:sequence>
</xs:complexType>

```

```

<xs:element name="DataRegistrazione" type="DataFatturaType" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="DatiRiepilogoType">
<xs:sequence>
<xs:element name="ImponibileImporto" type="Amount2DecimalType" />
<xs:element name="DatilVA" type="DatilVAType" />
<xs:element name="Natura" type="NaturaType" minOccurs="0" />
<xs:element name="Detraibile" type="RateType" minOccurs="0" />
<xs:element name="Deducibile" type="DeducibileType" minOccurs="0" />
<xs:element name="EsigibilitalVA" type="EsigibilitalVAType" minOccurs="0" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="DatilVAType">
<xs:sequence>
<xs:element name="Imposta" type="Amount2DecimalType" minOccurs="0" />
<xs:element name="Aliquota" type="RateType" minOccurs="0" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="IdFiscaleType">
<xs:sequence>
<xs:element name="IdPaese" type="NazioneType" />
<xs:element name="IdCodice" type="CodiceType" />
</xs:sequence>
</xs:complexType>

<xs:complexType name="IdFiscaleITType">
<xs:sequence>
<xs:element name="IdPaese" type="NazioneITType" />
<xs:element name="IdCodice" type="CodicelvaType" />
</xs:sequence>
</xs:complexType>

<xs:simpleType name="CodiceFiscaleType">
<xs:restriction base="xs:normalizedString">
<xs:pattern value="[A-Z0-9]{11,16}" />
</xs:restriction>
</xs:simpleType>

<xs:simpleType name="NazioneType">
<xs:restriction base="xs:string">
<xs:pattern value="[A-Z]{2}" />
</xs:restriction>
</xs:simpleType>

<xs:simpleType name="NazioneITType">
<xs:restriction base="xs:string">
<xs:length value="2" />
<xs:enumeration value="IT">
<xs:annotation><xs:documentation>Italia</xs:documentation></xs:annotation>
</xs:enumeration>
</xs:restriction>
</xs:simpleType>

```

```

<xs:simpleType name="CodiceType">
  <xs:restriction base="xs:normalizedString">
    <xs:minLength value="1" />
    <xs:maxLength value="28" />
  </xs:restriction>
</xs:simpleType>

<xs:simpleType name="CodicelvaType">
  <xs:restriction base="xs:normalizedString">
    <xs:minLength value="1" />
    <xs:maxLength value="11" />
  </xs:restriction>
</xs:simpleType>

<xs:simpleType name="NumeroCivicoType">
  <xs:restriction base="xs:normalizedString">
    <xs:pattern value="(\p{IsBasicLatin}{1,8})" />
  </xs:restriction>
</xs:simpleType>

<xs:simpleType name="CAPType">
  <xs:restriction base="xs:normalizedString">
    <xs:pattern value="(\p{IsBasicLatin}{1,5})" />
  </xs:restriction>
</xs:simpleType>

<xs:simpleType name="ProvinciaType">
  <xs:restriction base="xs:string">
    <xs:pattern value="[A-Z]{2}" />
  </xs:restriction>
</xs:simpleType>

<xs:simpleType name="TipoDocumentoType">
  <xs:restriction base="xs:string">
    <xs:length value="4" />
    <xs:enumeration value="TD01">
      <xs:annotation><xs:documentation>Fattura</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD04">
      <xs:annotation><xs:documentation>Nota di credito</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD05">
      <xs:annotation><xs:documentation>Nota di debito</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD07">
      <xs:annotation><xs:documentation>Fattura semplificata</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD08">
      <xs:annotation><xs:documentation>Nota di credito semplificata</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD10">
      <xs:annotation><xs:documentation>Acquisto beni intra</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD11">
      <xs:annotation><xs:documentation>Acquisto servizi intra</xs:documentation></xs:annotation>
    </xs:enumeration>
  </xs:restriction>

```

```

</xs:enumeration>
<xs:enumeration value="TD12">
  <xs:annotation><xs:documentation>Documento riepilogativo (art. 6, DPR
695/1996)</xs:documentation></xs:annotation>
</xs:enumeration>
</xs:restriction>
</xs:simpleType>

<xs:simpleType name="DataFatturaType">
<xs:restriction base="xs:date">
  <xs:minInclusive value="1970-01-01" />
  <xs:whiteSpace value="collapse"/>
</xs:restriction>
</xs:simpleType>

<xs:simpleType name="PosizioneType">
<xs:restriction base="xs:integer">
  <xs:minInclusive value="1" />
  <xs:maxInclusive value="9999999" />
  <xs:whiteSpace value="collapse"/>
</xs:restriction>
</xs:simpleType>

<xs:simpleType name="CaricaType">
<xs:restriction base="xs:integer">
  <xs:minInclusive value="1" />
  <xs:maxInclusive value="15" />
  <xs:whiteSpace value="collapse"/>
</xs:restriction>
</xs:simpleType>

<!-- STRINGHE -->
<xs:simpleType name="String10Type">
<xs:restriction base="xs:normalizedString">
  <xs:pattern value="(\p{IsBasicLatin}{1,10})" />
</xs:restriction>
</xs:simpleType>

<xs:simpleType name="String18Type">
<xs:restriction base="xs:normalizedString">
  <xs:pattern value="(\p{IsBasicLatin}{1,18})" />
</xs:restriction>
</xs:simpleType>

<xs:simpleType name="String20Type">
<xs:restriction base="xs:normalizedString">
  <xs:pattern value="(\p{IsBasicLatin}{1,20})" />
</xs:restriction>
</xs:simpleType>

<xs:simpleType name="String60LatinType">
<xs:restriction base="xs:normalizedString">
  <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,60}" />
</xs:restriction>
</xs:simpleType>

```

```

<xs:simpleType name="String80LatinType">
  <xs:restriction base="xs:normalizedString">
    <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,80}" />
  </xs:restriction>
</xs:simpleType>

<xs:simpleType name="VersioneType">
  <xs:restriction base="xs:string">
    <xs:length value="5" />
    <xs:enumeration value="DAT20">
      <xs:annotation><xs:documentation>Dati fatture versione 2.1</xs:documentation></xs:annotation>
    </xs:enumeration>
  </xs:restriction>
</xs:simpleType>

<xs:simpleType name="NaturaType">
  <xs:restriction base="xs:string">
    <xs:enumeration value="N1">
      <xs:annotation><xs:documentation>Escluse ex. art. 15</xs:documentation></xs:annotation>
    </xs:enumeration>
  </xs:restriction>
<!-- IL CODICE SEGUENTE (N2) NON SARA' PIU' VALIDO A PARTIRE DAL PRIMO OTTOBRE 2020-->
<xs:enumeration value="N2">
  <xs:annotation><xs:documentation>Non soggette</xs:documentation></xs:annotation>
</xs:enumeration>
<xs:enumeration value="N2.1">
  <xs:annotation>
    <xs:documentation>Non soggette ad IVA ai sensi degli artt. da 7 a 7-septies del DPR 633/72</xs:documentation>
  </xs:annotation>
</xs:enumeration>
<xs:enumeration value="N2.2">
  <xs:annotation>
    <xs:documentation>Non soggette – altri casi</xs:documentation>
  </xs:annotation>
</xs:enumeration>
<!-- IL CODICE SEGUENTE (N3) NON SARA' PIU' VALIDO A PARTIRE DAL PRIMO OTTOBRE 2020-->
<xs:enumeration value="N3">
  <xs:annotation>
    <xs:documentation>Non imponibili</xs:documentation>
  </xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.1">
  <xs:annotation>
    <xs:documentation>Non Imponibili - esportazioni</xs:documentation>
  </xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.2">
  <xs:annotation>
    <xs:documentation>Non Imponibili : cessioni intracomunitarie</xs:documentation>
  </xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.3">
  <xs:annotation>
    <xs:documentation>Non Imponibili : cessioni verso San Marino</xs:documentation>
  </xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.4">

```

```

<xs:annotation>
  <xs:documentation>Non Imponibili : operazioni assimilate alle cessioni all'esportazione</xs:documentation>
</xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.5">
  <xs:annotation>
    <xs:documentation>Non Imponibili : a seguito di dichiarazioni d'intento</xs:documentation>
  </xs:annotation>
</xs:enumeration>
<xs:enumeration value="N3.6">
  <xs:annotation>
    <xs:documentation>Non Imponibili : altre operazioni che non concorrono alla formazione del
plafond</xs:documentation>
  </xs:annotation>
</xs:enumeration>
<xs:enumeration value="N4">
  <xs:annotation><xs:documentation>Esenti</xs:documentation></xs:annotation>
</xs:enumeration>
<xs:enumeration value="N5">
  <xs:annotation>
    <xs:documentation>Regime del margine/IVA non esposta in fattura</xs:documentation>
  </xs:annotation>
</xs:enumeration>
<!-- IL CODICE SEGUENTE (N6) NON SARA' PIU' VALIDO A PARTIRE DAL PRIMO OTTOBRE 2020-->
<xs:enumeration value="N6">
  <xs:annotation><xs:documentation>Inversione contabile</xs:documentation></xs:annotation>
</xs:enumeration>
<xs:enumeration value="N7">
  <xs:annotation>
    <xs:documentation> IVA assolta in altro stato UE
      (vendite a distanza ex art. 40 c. 3 e 4 e art. 41 c. 1 lett. b, DL 331/93;
      prestazione di servizi di telecomunicazioni, tele-radiodiffusione ed elettronici
      ex art. 7-sexies lett. f, g, art. 74-sexies DPR 633/72)
  </xs:documentation></xs:annotation>
</xs:enumeration>
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="DeducibileType">
  <xs:restriction base="xs:string">
    <xs:length value="2" />
  <xs:enumeration value="SI">
    <xs:annotation><xs:documentation>Spesa deducibile</xs:documentation></xs:annotation>
  </xs:enumeration>
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="EsigibilitaVAType">
  <xs:restriction base="xs:string">
    <xs:minLength value="1" />
    <xs:maxLength value="1" />
  <xs:enumeration value="D">
    <xs:annotation>
      <xs:documentation>esigibilità differita</xs:documentation>
    </xs:annotation>
  </xs:enumeration>
  <xs:enumeration value="I">
    <xs:annotation>

```

```
<xs:documentation>esigibilità immediata</xs:documentation>
</xs:annotation>
</xs:enumeration>
<xs:enumeration value="S">
<xs:annotation>
<xs:documentation>scissione dei pagamenti</xs:documentation>
</xs:annotation>
</xs:enumeration>
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="RateType">
<xs:restriction base="xs:decimal">
<xs:maxInclusive value="100.00" />
<xs:pattern value="[0-9]{1,3}\.[0-9]{2}" />
<xs:whiteSpace value="collapse"/>
</xs:restriction>
</xs:simpleType>
<!-- NUMERI -->
<xs:simpleType name="Amount2DecimalType">
<xs:restriction base="xs:decimal">
<xs:pattern value="[-]?[0-9]{1,11}\.[0-9]{2}" />
<xs:whiteSpace value="collapse"/>
</xs:restriction>
</xs:simpleType>
</xs:schema>
```

APPENDIX 6: INVOICING PROCESS RECEIPTS

Messages for the management of receipts/notices to be sent to the transmitting subject by the ES, or to the ES by the receiving subject, are contained in an XML file, described by the *MessaggiFatturaTypes_v1.0.xsd* file (see section 10.2) and prepared according to the specifications reported below.

A brief description of the meaning of the columns in the table is provided below:

XML Element:	the effective name of the XML tag used in the file compilation phase;
Functional description:	a functional description of the XML element;
Formats and values allowed:	indicates the type of data format and, where there are restrictions on the data, the set of permitted values for the XML Element (data included within square brackets);
Compulsory and Required:	indicates whether or not the data must be entered obligatorily and, if so, the number of times: <0.1> optional data; if present it can be entered once only <0.N> optional data; if present it can be entered N times <1.1> obligatory information; it appears once only <1.N> obligatory data; it appears at least once
Size min...max:	the minimum and maximum size of the XML Element; where just one size number is specified, the length of the field is precisely equal to that exact value; the word “ <i>Unbounded</i> ” stands for unlimited size.

1. DESCRIPTION AND RULES FOR COMPLETION

1.1 NOMENCLATURE OF THE FILES FOR THE TRANSMISSION OF RECEIPTS/NOTIFICATIONS

The name of the files for the transmission of receipts/notifications must comply with the following general nomenclature:



The *Name of the invoice file received with no extension* must comply with the rules defined in paragraph 1.2.2. If the filename is not compliant and its length is more than 36 characters the name will be truncated and the characters after the 36th will not be present in the rejection notice.

The *Message type* can have the following values:

Value	Description
RC	Delivery receipt
NS	Rejection receipt
MC	Failed delivery receipt
MT	Metadata notice

The *sequential unique code* must be an alphanumeric string with a maximum length of 3 characters, with permitted values [a-z], [A-Z], [0-9] that uniquely identify each notice/receipt relative to the file sent.

The character used to separate the elements making up the file name is the *underscore* ("_"), code ASCII 95, and the extension is always ".xml".

If the ES has received a compressed file, as specified in paragraph 1.2.2, sub-para. b), above (e.g.: *ITAAABB99T99X999W_00001.zip*) and it is not possible to access its contents because it is "corrupted", the file with which the SE sends the rejection notice to the transmitting entity will have the following file name:

ITAAABB99T99X999W_00001_NS_001.xml

1.1.1 DELIVERY RECEIPT FOR FILE SENT TO ADDRESSEE

This is the receipt **sent by the ES to the transmitting entity** to report that the file has been delivered to the addressee.

For all transmission channels, this is represented by a signed xml file (non-qualified electronic signature), containing the following information:

<i>XML Element</i>	<i>Functional description</i>	<i>Format and allowed values</i>	<i>Mandatory values and numerosity</i>	<i>Dim. min-max</i>
IdentificativoSDI	Identification number assigned by the ES to the received file	Alphanumeric format	<1.1>	1 ... 36
NomeFile	Name given to the file according to the rules of Technical Specifications	Alphanumeric format	<1.1>	1 ... 50
Hash	Hash of the transmitted file, calculated with SHA-256 algorithm	Alphanumeric format	<1.1>	unbounded
DataOraRicezione	Date and time of the receipt of the file by ES	The date format is represented according to ISO 8601:2004 format, with precision YYYY-MM-DD-HH:MM	<1.1>	16
DataOraConsegna	Date and time of the delivery by ES	The date format is represented according to ISO 8601:2004 format, with precision YYYY-MM-DD-HH:MM	<1.1>	16
Destinatario	Block containing information of addressee (Codice and Denominazione)	Complex element	<1.1>	
RiferimentoArchivio	Optional. This value exists when the Receipt refers an invoice contained in a compressed file.	Complex element	<0.1>	
MessageId	Message identification number	Alphanumeric format	<1.1>	1 ... 36
PecMessageId	Optional. This value exists only in case of messages sent by PEC. PEC message identification number	Alphanumeric format	<0.1>	unbounded
Note	Optional. This element contains additional information	Alphanumeric format	<0.1>	unbounded

Table 1

The receipt is signed using XAdES technology, and will therefore contain the **ds:Signature** tag as well as the XML elements indicated above. This refers to the namespace: <http://www.w3.org/2000/09/xmldsig#> .

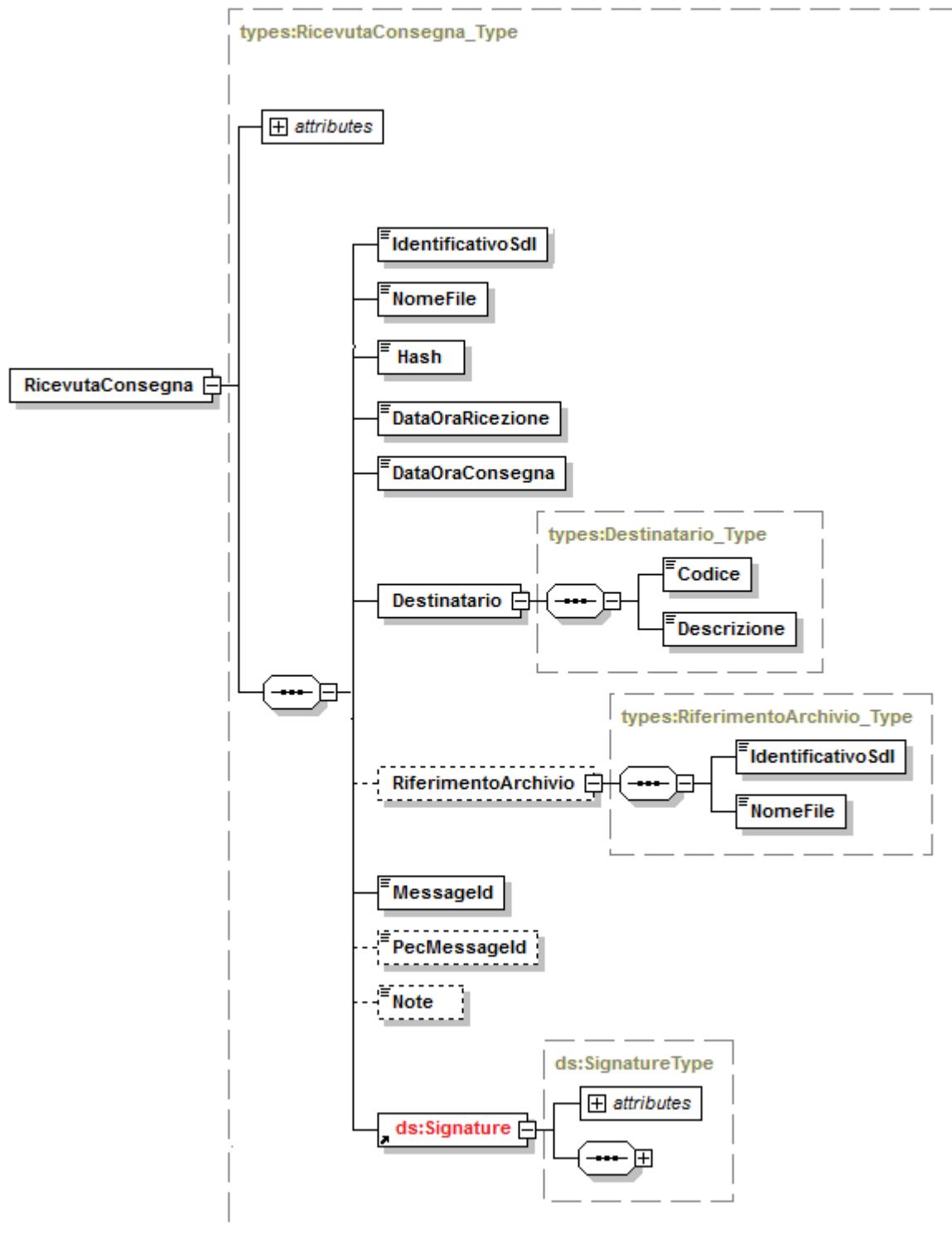


Figure 1

1.1.2 REJECTION RECEIPT

This is the notification **sent by the ES to the transmitting entity** in cases where one or more checks carried out by the ES on the received file have not been passed.

For all transmission channels, this is represented by a signed xml file (non-qualified electronic signature), containing the following information:

Elemento XML	Descrizione funzionale	Formati e valori ammessi	Obbligatorietà e occorrenze	Dim. min-max
IdentificativoSDI	Identification number assigned by the ES to the received file	Alphanumeric format	<1..1>	1 ... 36
NomeFile	Name given to the file according to the rules of Technical Specifications	Alphanumeric format	<1..1>	1 ... 50
Hash	Hash of the transmitted file, calculated with SHA-256 algorithm	Alphanumeric format	<1..1>	unbounded
DataOraRicezione	Date and time of the receipt of the file by ES	The date format is represented according to ISO 8601:2004 format, with precision YYYY-MM-DD-HH:MM	<1..1>	16
RiferimentoArchivio	Optional. This value exists when the Receipt refers an invoice contained in a compressed file.	Complex element	<0..1>	
ListaErrori	List of errors found.	Complex element	<1..1>	
MessagelId	Message identification number	Alphanumeric format	<1..1>	1 ... 36
PecMessagelD	Optional. This value exists only in case of messages sent by PEC. PEC message identification number	Alphanumeric format	<0..1>	unbounded
Note	Optional. This element contains additional information	Alphanumeric format	<0..1>	unbounded

Table 2

The receipt is signed using XAdES technology, and will therefore contain the **ds:Signature** tag as well as the XML elements indicated above. This refers to the namespace: <http://www.w3.org/2000/09/xmldsig#> .

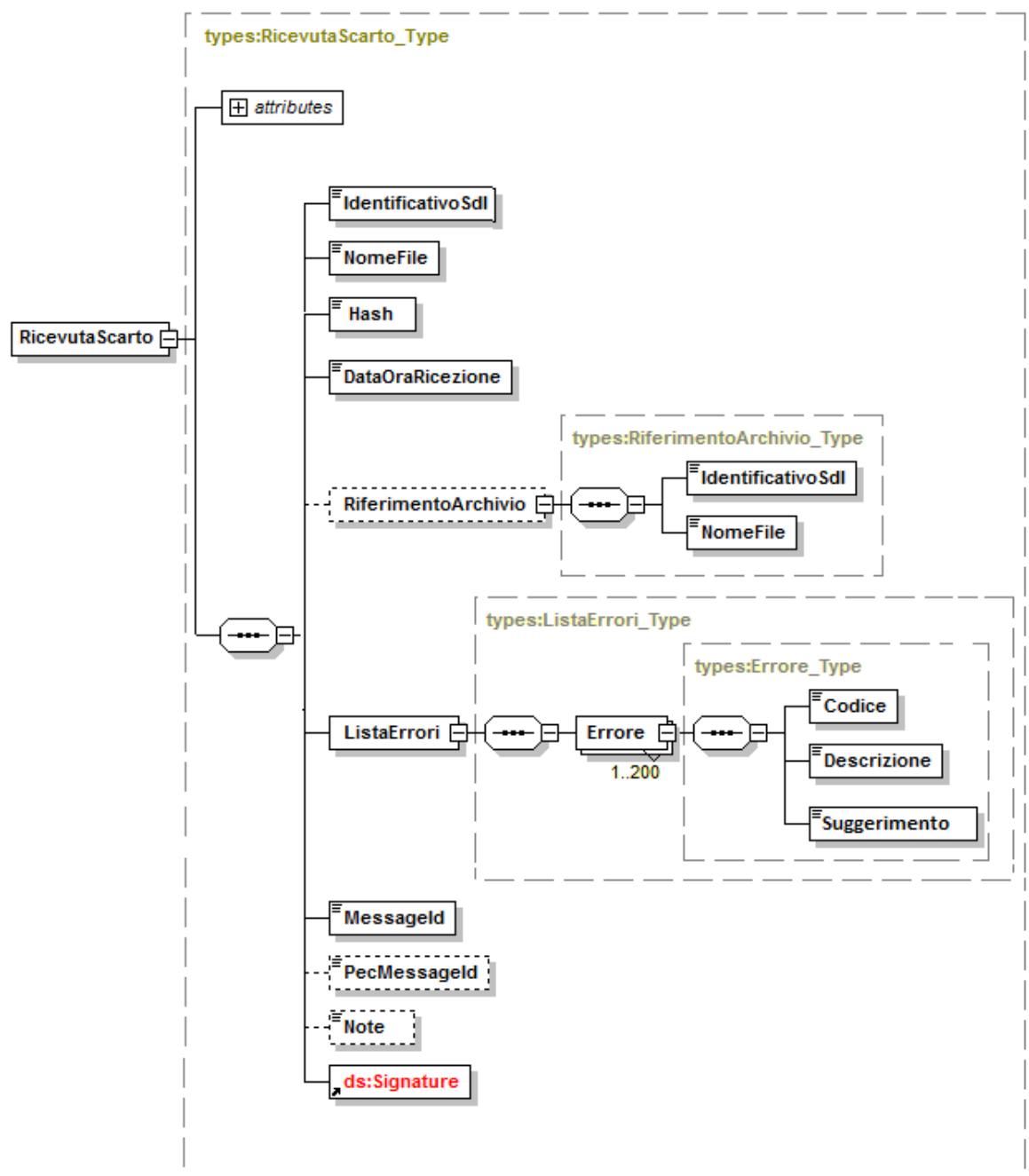


Figure 2

1.1.3 FAILED DELIVERY RECEIPT

This is the receipt **sent by the ES to the transmitting subject** in cases in which delivery to the addressee has failed.

For all transmission channels, this is represented by a signed xml file (non-qualified electronic signature), containing the following information:

Elemento XML	Descrizione funzionale	Formati e valori ammessi	Obbligatorietà e occorrenze	Dim. min-max
IdentificativoSDI	Identification number assigned by the ES to the received file	Alphanumeric format	<1.1>	1 ... 36
NomeFile	Name given to the file according to the rules of Technical Specifications	Alphanumeric format	<1.1>	1 ... 50
Hash	Hash of the transmitted file, calculated with SHA-256 algorithm	Alphanumeric format	<1.1>	unbounded
DataOraRicezione	Date and time of the receipt of the file by ES	The date format is represented according to ISO 8601:2004 format, with precision YYYY-MM-DD-HH:MM	<1.1>	16
DataMessaADisposizione	Date by which the file is made available in the reserved area	The date format is represented according to ISO 8601:2004 format, with precision YYYY-MM-DD-HH:MM	<1.1>	10
RiferimentoArchivio	Optional. This value exists when the Receipt refers an invoice contained in a compressed file.	Complex element	<0.1>	
Descrizione	Optional. Description of undelivery reasons	Alphanumeric format	<0.1>	1 ... 255
Messageld	Message identification number	Alphanumeric format	<1.1>	1 ... 36
PecMessageld	Optional. This value exists only in case of messages sent by PEC. PEC message identification number	Alphanumeric format	<0.1>	unbounded
Note	Optional. This element contains additional information	Alphanumeric format	<0.1>	unbounded

Table 3

The receipt is signed using XAdES technology, and will therefore contain the **ds:Signature** tag as well as the XML elements indicated above. This refers to the namespace: <http://www.w3.org/2000/09/xmldsig#> .

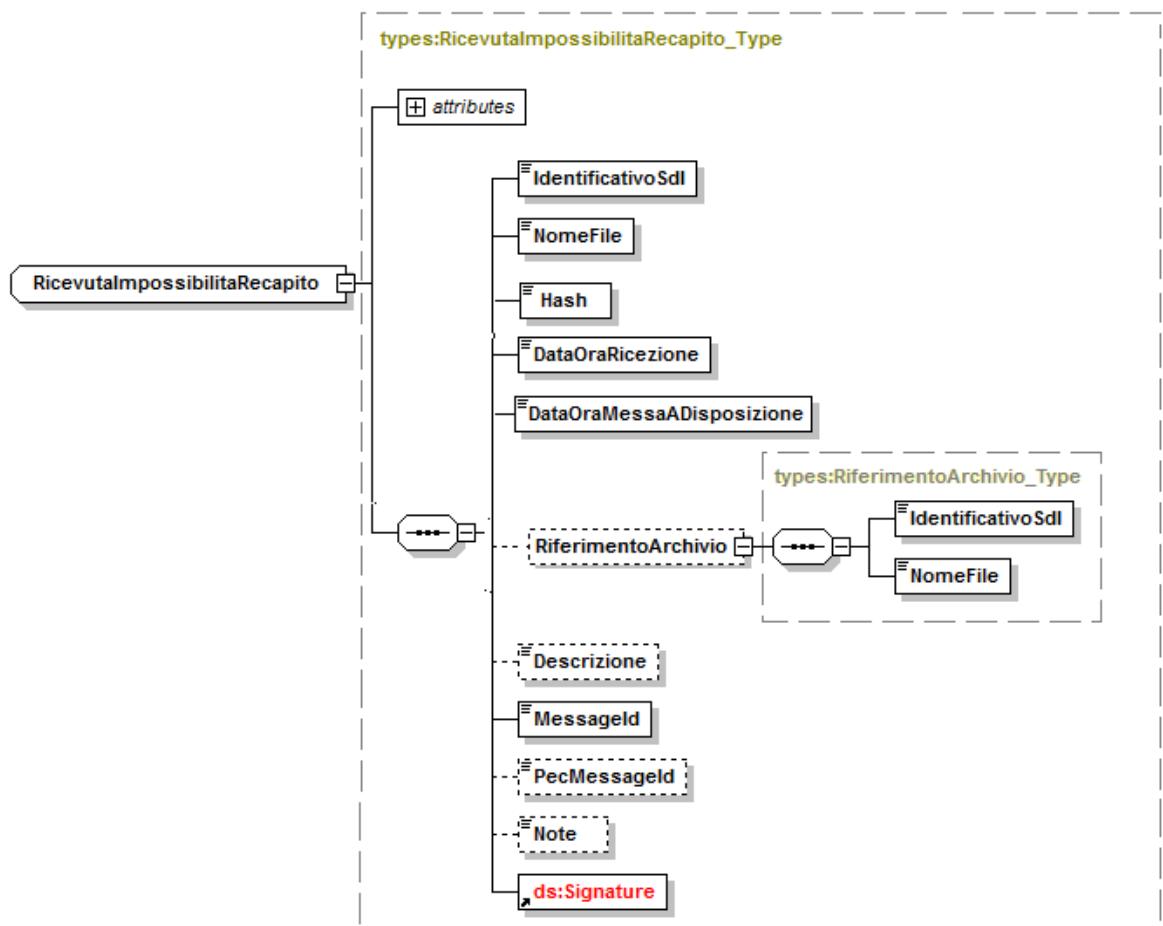


Figure 3

1.1.4 METADATA OF THE INVOICE FILE SENT TO THE ADDRESSEE

This is the file **sent by the ES to the receiving entity** together with the invoice file. It contains the main reference data for the file, to aid processing, including the SE identifier.

<i>XML Element</i>	<i>Functional description</i>	<i>Format and allowed values</i>	<i>Mandatory values and numerosity</i>	<i>Dim. min-max</i>
IdentificativoSDI	Identification number assigned by the ES to the received file	Alphanumeric format	<1..1>	1 ... 36
NomeFile	Name of the file to which this file refers	Alphanumeric format	<1..1>	1 ... 50
Hash	Hash of the transmitted file, calculated with SHA-256 algorithm	Alphanumeric format	<1..1>	unbounded
CodiceDestinatario	Code of the addressee	Alphanumeric format	<1..1>	1 ... 7
Formato	Invoice format version identification code	Alphanumeric format	<1..1>	5
TentativiInvio	Sequential number that identifies the transmission. Normally its value is 1; in the case of several delivery attempts it is increased	Numeric format	<1..1>	1
Messagelid	Message identification number	Alphanumeric format	<1..1>	1 ... 36
Note	Optional. This element contains additional information	Alphanumeric format	<0..1>	unbounded

Table 4

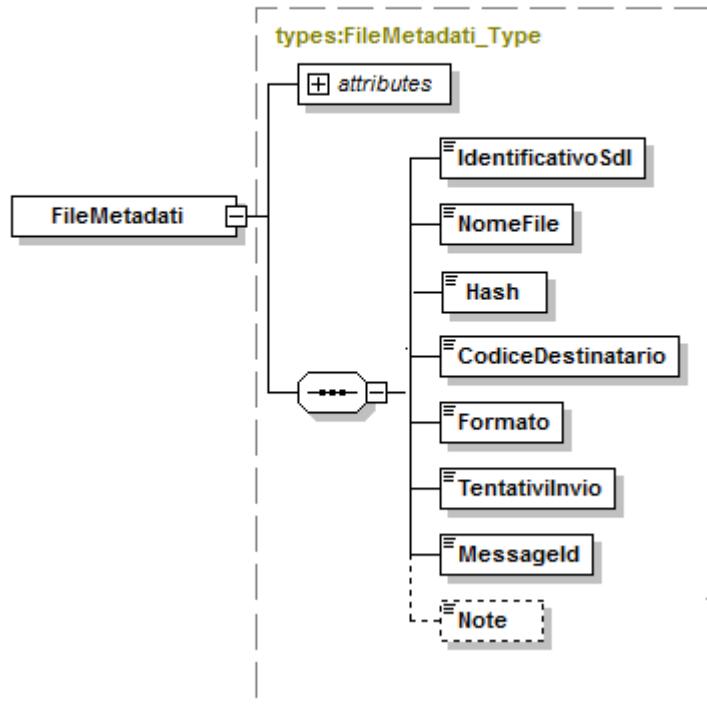


Figure 4

1.2 XSD SCHEMA – MESSAGGI FATTURA TYPES_v1.0

```
<?xml version="1.0" encoding="UTF-8"?>
<xsd:schema xmlns:xsd="http://www.w3.org/2001/XMLSchema"
    xmlns:ds="http://www.w3.org/2000/09/xmldsig#"
    xmlns:types="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fattura/messaggi/v1.0"
    targetNamespace="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fattura/messaggi/v1.0"
    version="1.0">

    <xsd:import namespace="http://www.w3.org/2000/09/xmldsig#"
    schemaLocation="http://www.w3.org/TR/2002/REC-xmldsig-core-20020212/xmldsig-core-schema.xsd"/>

    <!-- ===== -->
    <!-- ELEMENTI PER TRASMITTENTI
        -->
    <!-- ===== -->
    <xsd:element name="RicevutaConsegna" type="types:RicevutaConsegna_Type" />
    <xsd:element name="RicevutaScarto" type="types:RicevutaScarto_Type" />
    <xsd:element name="RicevutaImpossibilitaRecapito"
        type="types:RicevutaImpossibilitaRecapito_Type" />

    <!-- ===== -->
    <!-- ELEMENTI PER RICEVENTI
        -->
    <!-- ===== -->
    <xsd:element name="FileMetadati" type="types:FileMetadati_Type" />

    <!-- ===== -->
    <!-- TIPI EXTRA PER TRASMITTENTI
        -->
    <!-- ===== -->
    <xsd:complexType name="RicevutaConsegna_Type">
        <xsd:sequence>
            <xsd:element name="IdentificativoSdl" type="types:IdentificativoSdl_Type" />
            <xsd:element name="NomeFile" type="types:NomeFile_Type" />
            <xsd:element name="Hash" type="xsd:string" />
            <xsd:element name="DataOra Ricezione" type="xsd:dateTime" />
            <xsd:element name="DataOraConsegna" type="xsd:dateTime" />
            <xsd:element name="Destinatario" type="types:Destinatario_Type" />
            <xsd:element name="RiferimentoArchivio"
                type="types:RiferimentoArchivio_Type" minOccurs="0" maxOccurs="1"/>
            <xsd:element name="MessageId" type="types:MessageId_Type" />
            <xsd:element name="PecMessageId" type="types:PecMessageId_Type"
                minOccurs="0" maxOccurs="1"/>
            <xsd:element name="Note" type="xsd:string" minOccurs="0" maxOccurs="1"/>
            <xsd:element ref="ds:Signature" />
        </xsd:sequence>
        <xsd:attribute name="versione" type="types:Versione_Type" use="required" fixed="1.0"/>
        <xsd:attribute name="FlussoSemplificato" type="xsd:string" use="optional" fixed="Si"/>
    </xsd:complexType>

    <xsd:complexType name="RicevutaScarto_Type">
        <xsd:sequence>
            <xsd:element name="IdentificativoSdl" type="types:IdentificativoSdl_Type" />
            <xsd:element name="NomeFile" type="types:NomeFile_Type" />
            <xsd:element name="Hash" type="xsd:string" />
        </xsd:sequence>
    </xsd:complexType>

```

```

        <xsd:element name="DataOra Ricezione" type="xsd:dateTime" />
        <xsd:element name="RiferimentoArchivio"
type="types:RiferimentoArchivio_Type" minOccurs="0" maxOccurs="1"/>
            <xsd:element name="ListaErrori" type="types:ListaErrori_Type" />
            <xsd:element name="MessageId" type="types:MessageId_Type" />
            <xsd:element name="PecMessageId" type="types:PecMessageId_Type" minOccurs="0" maxOccurs="1"/>
                <xsd:element name="Note" type="xsd:string" minOccurs="0" maxOccurs="1"/>
                <xsd:element ref="ds:Signature"/>
            </xsd:sequence>
            <xsd:attribute name="versione" type="types:Versione_Type" use="required" fixed="1.0"/>
        </xsd:complexType>

        <xsd:complexType name="RicevutaImpossibilitaRecapito_Type">
            <xsd:sequence>
                <xsd:element name="IdentificativoSdl" type="types:IdentificativoSdl_Type" />
                <xsd:element name="NomeFile" type="types:NomeFile_Type" />
                <xsd:element name="Hash" type="xsd:string" />
                <xsd:element name="DataOra Ricezione" type="xsd:dateTime" />
                <xsd:element name="DataMessaADisposizione" type="xsd:date" />
                <xsd:element name="RiferimentoArchivio"
type="types:RiferimentoArchivio_Type" minOccurs="0" maxOccurs="1"/>
                    <xsd:element name="Descrizione" type="types:Descrizione_Type" minOccurs="0" maxOccurs="1"/>
                    <xsd:element name="MessageId" type="types:MessageId_Type"/>
                    <xsd:element name="PecMessageId" type="types:PecMessageId_Type" minOccurs="0" maxOccurs="1"/>
                        <xsd:element name="Note" type="xsd:string" minOccurs="0" maxOccurs="1"/>
                        <xsd:element ref="ds:Signature"/>
                    </xsd:sequence>
                    <xsd:attribute name="versione" type="types:Versione_Type" use="required" fixed="1.0"/>
            </xsd:complexType>

            <xsd:complexType name="RiferimentoArchivio_Type">
                <xsd:sequence>
                    <xsd:element name="IdentificativoSdl" type="types:IdentificativoSdl_Type" />
                    <xsd:element name="NomeFile" type="types:NomeFile_Type" />
                </xsd:sequence>
            </xsd:complexType>

            <xsd:complexType name="ListaErrori_Type">
                <xsd:sequence>
                    <xsd:element name="Errore" type="types:Errore_Type" minOccurs="1" maxOccurs="200"/>
                </xsd:sequence>
            </xsd:complexType>

            <xsd:complexType name="Errore_Type">
                <xsd:sequence>
                    <xsd:element name="Codice" type="types:CodiceErrore_Type" />
                    <xsd:element name="Descrizione" type="types:Descrizione_Type" />
                    <xsd:element name="Suggerimento" type="types:Suggerimento_Type" />
                </xsd:sequence>
            </xsd:complexType>

            <xsd:simpleType name="CodiceErrore_Type">

```

```

<xsd:restriction base="xsd:string">
    <xsd:minLength value="1" />
    <xsd:maxLength value="5" />
</xsd:restriction>
</xsd:simpleType>

<xsd:simpleType name="Suggerimento_Type">
    <xsd:restriction base="xsd:string">
        <xsd:maxLength value="2000" />
    </xsd:restriction>
</xsd:simpleType>

<!-- ===== -->
<!-- TIPI PER RICEVENTI
-->
<!-- ===== -->
<xsd:complexType name="FileMetadati_Type">
    <xsd:sequence>
        <xsd:element name="IdentificativoSdl" type="types:IdentificativoSdl_Type" />
        <xsd:element name="NomeFile" type="types:NomeFile_Type" />
        <xsd:element name="Hash" type="xsd:string" />
        <xsd:element name="CodiceDestinatario" type="types:CodiceDestinatario_Type" />
    </xsd:sequence>
    <xsd:attribute name="versione" type="types:Versione_Type" use="required" fixed="1.0"/>
</xsd:complexType>

<xsd:simpleType name="CodiceDestinatario_Type">
    <xsd:restriction base="xsd:string">
        <xsd:pattern value="[A-Z0-9]{6,7}"/>
    </xsd:restriction>
</xsd:simpleType>

<xsd:simpleType name="Formato_Type">
    <xsd:restriction base="xsd:string">
        <xsd:maxLength value="5"/>
    </xsd:restriction>
</xsd:simpleType>

<!-- ===== -->
<!-- TIPI COMUNI
-->
<!-- ===== -->
<xsd:simpleType name="IdentificativoSdl_Type">
    <xsd:restriction base="xsd:string">
        <xsd:minLength value="1" />
        <xsd:maxLength value="36" />
    </xsd:restriction>
</xsd:simpleType>

<xsd:simpleType name="NomeFile_Type">
    <xsd:restriction base="xsd:string">

```

```

                <xsd:maxLength value="50" />
            </xsd:restriction>
        </xsd:simpleType>

        <xsd:complexType name="RiferimentoFattura_Type">
            <xsd:sequence>
                <xsd:element name="NumeroFattura" type="types:NumeroFattura_Type" />
                <xsd:element name="AnnoFattura" type="types:AnnoFattura_Type" />
                <xsd:element name="PosizioneFattura" type="xsd:positiveInteger"
minOccurs="0" maxOccurs="1" />
            </xsd:sequence>
        </xsd:complexType>

        <xsd:simpleType name="NumeroFattura_Type">
            <xsd:restriction base="xsd:normalizedString">
                <xsd:pattern value="(\p{IsBasicLatin}{1,20})" />
            </xsd:restriction>
        </xsd:simpleType>

        <xsd:simpleType name="AnnoFattura_Type">
            <xsd:restriction base="xsd:nonNegativeInteger">
            </xsd:restriction>
        </xsd:simpleType>

        <xsd:simpleType name="Descrizione_Type">
            <xsd:restriction base="xsd:string">
                <xsd:maxLength value="1000" />
            </xsd:restriction>
        </xsd:simpleType>

        <xsd:simpleType name="MessageId_Type">
            <xsd:restriction base="xsd:string">
                <xsd:minLength value="1" />
                <xsd:maxLength value="36" />
            </xsd:restriction>
        </xsd:simpleType>

        <xsd:simpleType name="PecMessageId_Type">
            <xsd:restriction base="xsd:string" />
        </xsd:simpleType>

        <xsd:simpleType name="Versione_Type">
            <xsd:restriction base="xsd:string">
                <xsd:maxLength value="5"/>
            </xsd:restriction>
        </xsd:simpleType>

        <xsd:complexType name="Destinatario_Type">
            <xsd:sequence>
                <xsd:element name="Codice" type="types:CodiceDestinatario_Type" />
                <xsd:element name="Descrizione" type="xsd:string" minOccurs="0" />
            </xsd:sequence>
        </xsd:complexType>

    </xsd:schema>

```

APPENDIX 7: RECEIPTS FOR THE CROSS-BORDER INVOICE DATA TRANSMISSION PROCESS

The outcome notice following the processing of the invoice data file by the Receiving System is contained in an XML file described by the *DatiFatturaMessaggiv2.0.xsd* file (see paragraph 11.2) and prepared according to the specifications reported below.

A brief description of the meaning of the columns present in Table 1:

XML Element: is the effective name of the XML tag used when compiling the file;

Functional Description: indicates a functional-type description of the XML Element;

Permitted Formats and Values: indicates the type of data format and, where there are restrictions on the data, the set of permitted values for the XML Element (data included within square brackets);

Obligatory and Required: indicates whether the data must obligatorily be present or not, and how many times it must be entered:

<0.1> optional data; if present it can appear once at the most

<0.N> optional data; if present it can appear N times

<1.1> obligatory data; it appears at most once

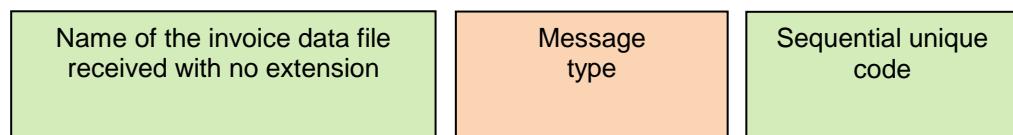
<1.N> obligatory data; it appears at least once

Size min ... max: Indicates the minimum and maximum size that the XML Element can be; if only one size number is specified, the length of the field is exactly equal to that precise value; the wording “*Unbounded*” stands for unlimited size.

1. DESCRIPTION AND RULES FOR COMPLETION

1.1 NOMENCLATURE OF THE FILE FOR TRANSMISSION OF THE OUTCOME NOTICE

The file name for the transmission of the outcome notice follows the following general nomenclature:



The *Name of the file received with no extension* must comply with the rules defined in section 3.1.

If the filename is not compliant and its length is more than 36 characters the name will be truncated and the characters after the 36th will not be present.

The *Message type* can have the following values:

Value	Description
ED	Outcome notice relating to invoice data file
NA	Outcome notice relating to unidentified file

The *Unique progressive number* must be an alphanumeric string with a maximum length of 3 characters, with permitted values [a-z], [A-Z], [0-9] that uniquely identify each notice.

The character used to separate the elements making up the file name is the *underscore* ("_"), code ASCII 95, and the extension is always ".xml".

By way of example, the outcome notice relating to an invoice data file, the name of which is

IT999999999999_DF_00002.xml

will have the following nomenclature

IT999999999999_DF_00002_ED_001.xml

<i>XML Element</i>	<i>Functional description</i>	<i>Format and allowed values</i>	<i>Mandatory values and numerosity</i>	<i>Dim. min-max</i>
TipoFile	Type of file to which the outcome refers	Alphanumeric format Allowed values: [DF] (values <i>Invoice data file</i>) [NA] (values <i>Unidentified file</i>)	<1..1>	2
IDFile	Number attributed from the Receiving System to the file to which the outcome refers	Alphanumeric format	<1..1>	18
NomeFile	Name attributed to the file to which the outcome refers	Alphanumeric format	<1..1>	1 ... 50
DataOraRicezione	Date and time when the file was received by the Receiving System	Date format represented according to xsd datetime format	<1..1>	19... 24
RifArchivio	Optional. This value exists when the outcome refers a file contained in a compressed file	Complex element	<0..1>	
Esito	Outcome of the checks perform on the file	Alphanumeric format Allowed values: [ES01] (values <i>Validated file</i>) [ES02] (values <i>Validated file with warning</i>) [ES03] (values <i>Discarded file</i>)	<1..1>	4
ListaErrori	Optional. Contains the errors found in the file	Complex element	<1..1>	
Messageld	Message identification number	Alphanumeric format	<1..1>	1 ... 300
PecMessageld	Optional. This value exists only in case of messages sent by PEC. PEC message identification number	Alphanumeric format	<0..1>	1 ... 300
Note	Optional. This element contains additional information	Alphanumeric format	<0..1>	unbounded

Table 1

The notification is signed using XAdES technology, meaning that in addition to the XML elements indicated above, it also contains the **ds:Signature** tag. This refers to the namespace: <http://www.w3.org/2000/09/xmldsig#>.

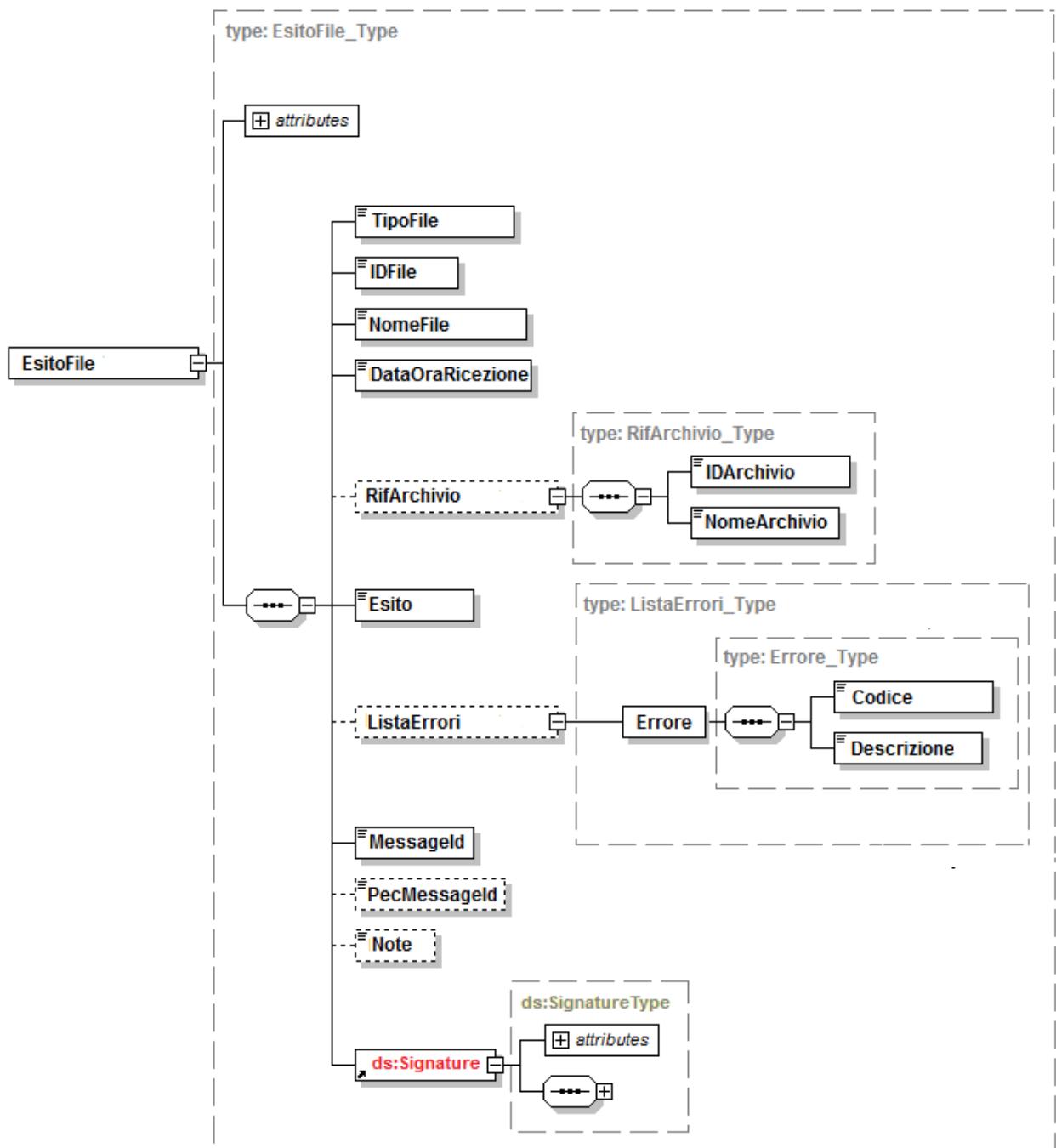


Figure 1

1.1.1 “NOTES” FIELD

In reference to the ***Outcome notice relating to invoice data file***, the **<Notes>** field contains text with a structure that allows for the quick identification of the following additional information on the file to which the outcome refers:

- file type (issued invoice data, received invoice data, correction, cancellation); the information is preceded by the wording “<TipoDati>” and followed by the wording “</TipoDati>”;
- taxpayer identification code (codice fiscale) of the owner of the invoice data; the information is preceded by the wording “<CFTrasmittente>” and followed by the wording “</CFTrasmittente>”;
- taxpayer identification code (codice fiscale) of the signatory of the file; the information is preceded by the wording “<CFFirmatario>” and followed by the wording “</CFFirmatario>”;
- number of counterparties present in the file; the information is preceded by the wording “<NumeroControparte>” and followed by the wording “</NumeroControparte>”; it is only present in the event that the outcome refers to issued invoice data files or received invoice data files;
- number of documents (invoices, etc.) to which the data present in the file refers; the information is preceded by the wording “<NumeroDocumenti>” and followed by the wording “</NumeroDocumenti>”; it is only present in the event that the outcome refers to issued invoice data files or received invoice data files;
- period of time to which the data present in the file refers, with a start date and end date; the former is preceded by the wording “<DataMinima>” and followed by the wording “</DataMinima>”; the latter is preceded by the wording “<DataMassima>” and followed by the wording “</DataMassima>” it is only present in the event that the outcome refers to issued invoice data files or received invoice data files;
- identifier of the original file; the information is preceded by the wording “<IdOriginario>” and followed by the wording “</IdOriginario>”; it is only present in the event that the outcome refers to correction files, partial cancellation or total cancellation files;
- position of the data within the original file; the information is preceded by the wording “<Posizione>” and followed by the wording “</Posizione>”; it is only present in the event that the outcome refers to correction files or partial cancellation files.

An example below:

```
<Note>
<TipoDati> .... </TipoDati><CFTrasmittente> ....
</CFTrasmittente><CFFirmatario> .... </CFFirmatario>
    in case of DTE or DTR
<NumeroControparte> .... </NumeroControparte><NumeroDocumenti> ....
</NumeroDocumenti> <DataMinima> ....
</DataMinima><DataMassima>....</DataMassima>
    in case of RET or ANN (both partial and total)
    <IdOriginario>....</IdOriginario>
        in case of RET or ANN (only partial)
        <Posizione>....</Posizione>
</Note>
```

2. XSD SCHEMA – DATIFATTURAMESSAGGI V2.0

```
<?xml version="1.0" encoding="utf-8"?>
<xsd:schema
    xmlns:xsd="http://www.w3.org/2001/XMLSchema"
    xmlns:ds="http://www.w3.org/2000/09/xmldsig#"
    xmlns="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/file/v2.0"
    targetNamespace="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/file/v2.0"
    version="1.0">

    <xsd:import namespace="http://www.w3.org/2000/09/xmldsig#" schemaLocation="http://www.w3.org/TR/2002/REC-xmldsig-core-20020212/xmldsig-core-schema.xsd" />

    <!-- ===== -->
    <!-- ELEMENTI -->
    <!-- ===== -->
    <xsd:element name="EsitoFile" type="EsitoFile_Type">
        <xsd:annotation>
            <xsd:documentation>Esito file</xsd:documentation>
        </xsd:annotation>
    </xsd:element>

    <!-- ===== -->
    <!-- TIPI -->
    <!-- ===== -->
    <xsd:complexType name="EsitoFile_Type">
        <xsd:sequence>
            <xsd:element name="TipoFile" type="TipoFile_Type" />
            <xsd:element name="IDFile" type="IDFile_Type" />
            <xsd:element name="NomeFile" type="NomeFile_Type" />
            <xsd:element name="DataOraRicezione" type="xsd:dateTime" />
            <xsd:element name="RifArchivio" type="RifArchivio_Type" minOccurs="0" />
            <xsd:element name="Esito" type="Esito_Type" />
            <xsd:element name="ListaErrori" type="ListaErrori_Type" minOccurs="0" />
            <xsd:element name="MessageID" type="MessageID_Type" />
            <xsd:element name="PECMessageID" type="MessageID_Type" minOccurs="0" />
            <xsd:element name="Note" type="xsd:string" minOccurs="0" />
            <xsd:element ref="ds:Signature" />
        </xsd:sequence>
        <xsd:attribute name="versione" type="Versione_Type" use="required" fixed="2.0" />
    </xsd:complexType>

    <xsd:complexType name="RifArchivio_Type">
        <xsd:sequence>
            <xsd:element name="IDArchivio" type="IDFile_Type" />
            <xsd:element name="NomeArchivio" type="NomeFile_Type" />
        </xsd:sequence>
    </xsd:complexType>

    <xsd:simpleType name="TipoFile_Type">
        <xsd:restriction base="xsd:string">
            <xsd:annotation>
                <xsd:documentation>I valori sono pubblicati sul sito dell'Agenzia delle Entrate</xsd:documentation>
            </xsd:annotation>
        </xsd:restriction>
    </xsd:simpleType>
```

```

<xsd:simpleType name="Esito_Type">
  <xsd:restriction base="xsd:string">
    <xsd:length value="4" />
    <xsd:enumeration value="ES01">
      <xsd:annotation>
        <xsd:documentation>File validato</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="ES02">
      <xsd:annotation>
        <xsd:documentation>File validato con segnalazione</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="ES03">
      <xsd:annotation>
        <xsd:documentation>File scartato</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>

<xsd:complexType name="ListaErrori_Type">
  <xsd:sequence>
    <xsd:element name="Errore" type="Errore_Type" maxOccurs="unbounded" />
  </xsd:sequence>
</xsd:complexType>

<xsd:complexType name="Errore_Type">
  <xsd:sequence>
    <xsd:element name="Codice" type="CodiceErrore_Type" />
    <xsd:element name="Descrizione" type="String255Latin_Type" />
  </xsd:sequence>
</xsd:complexType>

<xsd:simpleType name="MessageId_Type">
  <xsd:restriction base="xsd:normalizedString">
    <xsd:maxLength value="300" />
  </xsd:restriction>
</xsd:simpleType>

<!-- NUMERI -->
<xsd:simpleType name="IDFile_Type">
  <xsd:restriction base="xsd:normalizedString">
    <xsd:pattern value="(\p{IsBasicLatin}{1,18})" />
  </xsd:restriction>
</xsd:simpleType>

<!-- STRINGHE -->
<xsd:simpleType name="CodiceErrore_Type">
  <xsd:restriction base="xsd:string">
    <xsd:length value="5" />
  </xsd:restriction>
</xsd:simpleType>

<xsd:simpleType name="NomeFile_Type">

```

```
<xsd:restriction base="xsd:normalizedString">
  <xsd:pattern value="[a-zA-Z0-9_\.]{9,50}" />
</xsd:restriction>
</xsd:simpleType>

<xsd:simpleType name="String255Latin_Type">
  <xsd:restriction base="xsd:normalizedString">
    <xsd:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,255}" />
  </xsd:restriction>
</xsd:simpleType>

<xsd:simpleType name="Versione_Type">
  <xsd:restriction base="xsd:string">
    <xsd:maxLength value="5" />
  </xsd:restriction>
</xsd:simpleType>

</xsd:schema>
```