



Recommended Content Italy

Value name	M/O	Description	Comments
Invoice level			

Invoice number	mandatory	invoice number	
Invoice date	mandatory	invoice date, indicated by the supplier	
Payment due date	mandatory	date of payment, indicated by the supplier	
Payment terms	optional	terms of payment	
Currency code	mandatory	currency referring to the amounts	
Document Type	mandatory	type that indicates if an invoice or credit note	
Duty Stamp	optional	Duty stamp	Defined as Dati Bollo in Italy and is required for some companies to provide.
Seller/Supplier information			
Name	mandatory	legal/registered name of the supplier company	
Address information			
Street	mandatory	street address	
Postcode	mandatory	zip code	
Town	mandatory	town/city name	
Province	optional	Province	The initials of the province should be provided if the country is Italy
Country	optional	country	
Countrycode	mandatory	countrycode	
VAT-number	conditional	Company VAT number	Defined as Partita IVA in Italy. Either VAT-Number or the Business register number must be provided
Business Register number	conditional	Business register number of the company also defined as Tax Code in Italy	Defined as Codice Fiscale in Italy
Contact tel	optional	contact phone number	
Contact fax	optional	contact fax number	
Contact email	optional	contact email address	
Bankaccount information			
Accountnumber	optional	IBAN or bank account to which to make payment	Might be required by recipients
Swift/BIC	optional	Swift/BIC code to the bank	Might be required by recipients
Type (IBAN)	optional	Type of account	Might be required by recipients
RegistrationData			
Province of registration office	mandatory	Initials of the province where the Companies' Registry Office at which the company is registered is located	Defined as Ufficio in Italy
Company registration number	mandatory	Companies register registration number	Defined as Numero REA in Italy
Share Capital	mandatory	Only in the case of a company (SpA, SApA, SRL), the field must be filled in with the share capital	Defined as Capital Social in Italy
Status of shareholders	mandatory	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	Defined as Socio Unico in Italy

Liquidation status	mandatory	Indication of whether the Company is in liquidation or not	Defined as Stato Liquidazione in Italy
Buyer/Recipient information			
Name	mandatory	Name of the buying company	
Address information			
Street	mandatory	street address	
Postcode	mandatory	zip code	
Town	mandatory	town/city name	
Province	optional	Province	The initials of the province should be provided if the country is Italy
Country	optional	country	
Countrycode	mandatory	countrycode	
VAT-number	conditional	Company VAT number	Defined as Partita IVA in Italy. Either VAT-Number or the Business register number must be provided, some recipients require both.
Business Register number	conditional	Business register number of the company also defined as Tax Code in Italy	Defined as Codice Fiscale in Italy
Unique identifier of the recipient (customer number)	mandatory	Customer number	Used to identify recipients in Pagero Online
Destination Code (routing code)	mandatory	Routing code	Often described as Codice Destinataro, for B2B this code exist of 7 characters. For B2G it's 6 characters. When the invoice should be sent by PEC-email the code should be '0000000'
E-mail	optional	Email to recipient	This e-mail will be used if PEC distribution should be used.
Phone number	optional	Phone number to recipient	This phone number will be the contact number for PEC distribution.
Invoice totals			
Total VAT amount of the invoice	mandatory	Total VAT amount of the invoice	
Total net amount of all line items	mandatory	Total net amount of all line items	
Total net amount including discounts/charges	mandatory	Total net amount including discounts/charges	
Total amount of invoice including VAT (Amount to Pay)	mandatory	Total amount of invoice including VAT (Amount to Pay)	
Rounding amount	optional	Rounding amount of total amount to pay	
VAT specification for each VAT rate			
Net amount	mandatory	Taxable base amount of rate	
VAT rate	mandatory	Tax rate	
VAT amount	mandatory	Tax amount	
			Defined as Natura code in Italy and is required if zero rate. The code consist of 2 characters with the syntax "N" + digit up from 1-7. Mandatory to provide when zero tax.
Tax code	conditional	Tax exemption code	
Tax exemption text	optional	Tax exemption text	The valid Natura codes can be found in last section on this page.
Tax Chargeability code	optional	VAT Chargeability	Defined as Esigibilita IVA in Italy and contains of a 1 character code, allowed codes is: [I]: VAT payable immediately [D]: unrealized VAT [S]: Split Payment

Line item level

Article description	mandatory	Article name	
---------------------	-----------	--------------	--

Unit of measurement	mandatory	Unit (UOM)	
Quantity	mandatory	Quantity invoiced	
Unit price	mandatory	Article unit price	
VAT Amount for line	optional	VAT Amount for line	
VAT Rate for line	mandatory	VAT Rate for line	
			Defined as Natura code in Italy and is required if zero rate. The code consist of 2 characters with the syntax "N" + digit up from 1-7. Mandatory to provide when zero tax.
Tax exemption code	conditional	Tax exemption code	The valid Natura codes can be found in last section on this page.
Net amount for line	mandatory	Line net amount	

Additional recommended content

Invoice level

Discount	optional		
Amount	mandatory	The amount for the discount	
Description	mandatory	Description of discount	
Tax rate	mandatory	Tax rate of discount	
Charge	optional		
Amount	mandatory	The amount for the charge	
Description	mandatory	Description of the charge	
Tax rate	mandatory	Tax rate of charge	
Invoice document reference	optional	Invoice document reference (for credit notes)	Mandatory when credit notes
Invoice document reference description	optional	Invoice document reference description	Defined as Causale in Italy
			Defined as Codice CIG in Italy, it's an optional element but is recommended to be provided
Tender Reference	optional	Tender code	
			Defined as Codice CUP in Italy, it's an optional element but is recommended to be provided
Project Reference	optional	Project code	

Line item level

Discount	optional		
Amount	mandatory	The amount for the discount	
Description	optional	Description of discount	
Charge	optional		
Amount	mandatory	The amount for the charge	
Description	optional	Description of the charge	
Delivery Date	optional	Date of delivery	
Description	optional	General description of the article/goods	

Natura Codes

Code		Description	
N1		esclude ex art. 15	

N2.1		non soggette ad IVA ai sensi degli artt. da 7 a 7-septies del DPR 633/72	
N2.2		non soggette - altri casi	
N3.1		non imponibili - esportazioni	
N3.2		non imponibili - cessioni intracomunitarie	
N3.3		non imponibili - cessioni verso San Marino	
N3.4		non imponibili - operazioni assimilate alle cessioni all'esportazione	
N3.5		non imponibili - a seguito di dichiarazioni d'intento	
N3.6		non imponibili - altre operazioni che non concorrono alla formazione del plafond	
N4		esenti	
N5		regime del margine / IVA non esposta in fattura	
N6.1		inversione contabile - cessione di rottami e altri materiali di recupero	
N6.2		inversione contabile - cessione di oro e argento puro	
N6.3		inversione contabile - subappalto nel settore edile	
N6.4		inversione contabile - cessione di fabbricati	
N6.5		inversione contabile - cessione di telefoni cellulari	
N6.6		inversione contabile - cessione di prodotti elettronici	
N6.7		inversione contabile - prestazioni comparto edile e settori connessi	
N6.8		inversione contabile - operazioni settore energetico	
N6.9		inversione contabile - altri casi	
N7		IVA assolta in altro stato UE (prestazione di servizi di telecomunicazioni, tele- radiodiffusione ed elettronici ex art. 7-sexies lett. f, g, art. 74-sexies DPR 633/72)	