

***SUGGESTIONS FOR COMPILATION
OF ELECTRONIC INVOICES FOR THE PA***

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1. DOCUMENT CHANGES

Description of changes	Version	Date
Adaptation of fatturaPA 1.1 PA invoice format	1.1	30/07/2014

2. AIMS OF THE DOCUMENT

The Italian Finance Act of 2008 (Law 244/2007) has introduced the obligation of issuing and transmitting invoices in electronic format for all businesses which sell goods or provide services to State administrations. The invoice must be prepared by the creation of an XML file (eXtensible Markup Language) which must be structured on the basis of the technical specifications for the invoice format of the exchange system referred to in annex A Technical Specifications attached to implementation decree no. 55 of 3 April 2013 (Official Journal 118 of 22 May 2013) contemplated by the aforesaid law.

This document has been drawn up to guide and facilitate the drafting of the XML file, by illustrative examples of how the fields must be used and suggestions regarding compilation rules.

It must be noted that this document does not claim to be exhaustive; in other words, the fields may be used in a different manner and with different meanings than those suggested, providing that this is aligned with the technical specifications for the invoice format of the exchange system referred to in annex A of the implementation decree no. 55 of 3 April 2013

3. STRUCTURE OF THE DOCUMENT AND NOTES ON INTERPRETATION


This document contains a list of all the fields of the file, in the same order as that in which they appear inside the framework *FatturaPA* [PA Invoice] form; for each, three aspects are highlighted:

- the Obligatory nature or otherwise of certain fields, which indicates which fields are mandatory;
- the Purpose, which allows specification of the reason for the existence of the field;
- the Entry Criteria, which indicate methods to be employed in completing the field.

Here are some specifications of an interpretative nature regarding the first of the three aspects.

Under the item Obligatory, a brief initial wording, in bold type, gives the compiler an immediate indication of whether the corresponding field is mandatory or not:

- **YES, always**: the field must always be filled in without exception (absolute obligation);
- **YES, but only if ...**: the field must be filled in only if the specified condition applies;
- **Recommended**: the field is not mandatory, but it is strongly recommended that it is filled in since it will facilitate the automatic processing of the document by the recipient;
- **NO**: the field can be filled in or not; the compiler is free to decide.

Special attention must also be paid to the *CONDITION* box (marked by the symbol ).

For all data blocks which are not mandatory, there is a box in which an event is described; the existence of the event creates the *obligation* or simply the *possibility* of filling in the fields of the block. Whether it is an obligation or a possibility depends on the text contained in the *CONDITION* box: the following example regarding the *StabileOrganizzazione* [Permanent Organisation] (1.2.3) and *DatiOrdineAcquisto* [Purchase Order Data] (2.1.2) blocks present on page 17 and page 45, respectively, of this document, clarifies this concept.

[1.2.3]StabileOrganizzazione [Permanent establishment]

This is a data block (from 1.2.3.1 to 1.2.3.6) which must or must not be filled in according to the following *CONDITION(1)*:



the seller/provider does not have residence in Italy but has a permanent establishment in Italy through which it performs its business (the sale of the goods or the performance of the services invoiced)

[2.1.2]DatiOrdineAcquisto [Purchase Order Data]

This is a data block (from 2.1.2.1 to 2.1.2.7) which must (recommended) or must not be filled in according to the following *CONDITION(9)*:




the intention is to record the fact that the document (invoice or similar) is issued against a purchase order to which reference is made

The *StabileOrganizzazione* case represents a condition of obligation: if the event is fulfilled (*non-resident seller/provider with permanent establishment in Italy*) the fields of the block **must** be filled in (according to the obligation rules indicated for each).

The *DatiOrdineAcquisto*, however, represents a possible condition, and the underlined initial phrase ("*it should be noted*") confirms this: if the event is fulfilled (*existence of a purchase order linked to an invoice document*) the fields of the block **can** be filled in (according to the obligation rules indicated for each) if it is deemed necessary or opportune to note the fact in the invoice.

Also with the aim of facilitating the automatic processing of the document on the part of the recipient, as for the single fields, although it is not obligatory to fill in certain blocks, it may be "(recommended)".

Finally, we should mention the **Notes** boxes (marked by the symbol ) which, if deemed opportune, have been included to supply additional information or to call attention to certain points, as well as the **examples** both of parts of the form (in some cases also prepared with indication of the optional fields highlighted in grey) and of 'complete' invoices.

4. INVOICE

[1] FatturaElettronicaHeader [Electronic invoice header]

This is the “heading” of the invoice document and contains the data of the parties involved in the transaction of the sale of the goods or the performance of the service, as well as the data necessary for the Exchange System to identify the subject who transmits the file electronically and the addressee to which the file must be delivered.

[1.1] DatiTrasmissione [Transmission data]

This data block (from 1.1.1 to 1.1.5.2) allows for identification of the transmitting subject and the correct delivery of the electronic document to the addressee.

[1.1.1] IdTrasmittente [Sender's ID]

[1.1.1.1] IdPaese [Country ID]

Obligatory: YES, always.

Purpose: to identify, together with the *IdCodice* field (1.1.1.2), the subject who transmits the file to the Exchange System.

Entry criteria: the field, according to the standard ISO 3166-1 alpha-2 code, must contain the code of the country which has attributed the tax identity to the subject.

[1.1.1.2] IdCodice [ID code]

Obligatory: YES, always.

Purpose: to identify, together with the preceding *IdPaese* field (1.1.1.1), the subject who transmits the file to the Exchange System.

Entry criteria: if *IdPaese* = “IT” (subject resident in Italy), the field must contain the sender’s tax code; in all other cases (subject resident abroad) it must contain the tax ID that the sender has been attributed by his/her/its country.



Note: correspondence with the value assigned to the unique identification used for the name of the file to be transmitted (ref. “Specifications for application of the technical rules”, paragraph 2.2) is not necessary; therefore no check is carried out in this regard

[1.1.2] ProgressivoInvio [Progressive transmission number]

Obligatory: YES, always.

Purpose: this field is for the exclusive use of the sender, to identify the file transmitted.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain an alphanumeric identification of the file transmitted, is left to the user's discretion according to requirements; however, it must respect the features established by the XSD scheme.

[1.1.3] FormatoTrasmissione [Transmission format]

Obligatory: YES, always.

Purpose: this is for purely technical purposes.

Entry criteria: this must be filled in with "SDI11".

[1.1.4] CodiceDestinatario [Addressee code]

Obligatory: YES, always.

Purpose: this is essential for the Exchange System to identify the elements associated with this code in the public administrations' database of reference (IndicePA) [PA index], necessary to correctly deliver the file to the addressee.

Entry criteria: the field must contain the 6-character code, present in the PA Index in the information relative to the electronic invoicing service, associated with the office which, within the addressee administration, deals with receiving (and processing) the invoice.

Alternatively, the "central" office code or the default value "999999" can be entered in this field, when the conditions indicated in the interpretative circular of the Ministry of the Economy and Finance no. 1 of 31 March 2014, are fulfilled.

[1.1.5] ContattiTrasmittente [Sender's contact information]

[1.1.5.1] Telefono [Telephone number]

Obligatory: NO.

Purpose: this gives useful additional information for contacting the sender.

Entry criteria: if this field is filled in, it must contain a telephone number where the sender can be reached.

[1.1.5.2] Email

Obligatory: **NO**.

Purpose: this gives useful additional information for contacting the sender.

Entry criteria: if this field is filled in, it must contain an email address where the sender can be reached.

An example of how the *DatiTrasmissione* block can be filled in is given below.

invoice to be delivered to an associated office, via IndicePA, under the code "AHJ65T", transmitted by a natural person resident in Italy with tax code "RSSMRA99B99H501X", who has decided to assign to the document a progressive transmission number of "AB001"

```
.....  
<FatturaElettronicaHeader>  
  <DatiTrasmissione>  
    <IdTrasmittente>  
      <IdPaese>IT</IdPaese>  
      <IdCodice>RSSMRA99B99H501X</IdCodice>  
    </IdTrasmittente>  
    <ProgressivoInvio>AB001</ProgressivoInvio>  
    <FormatoTrasmissione>SDI11</FormatoTrasmissione>  
    <CodiceDestinatario>AHJ65T</CodiceDestinatario>  
    <ContattiTrasmittente>  
      <Telefono>061234567</Telefono>  
      <Email>rossi.mario@abc.it</Email>  
    </ContattiTrasmittente>  
  </DatiTrasmissione>  
.....
```

Figura 1

[1.2] CedentePrestatore [Seller Provider]

This block (from 1.2.1 to 1.2.6) contains the data relative to the seller/provider of the goods/service invoiced.

[1.2.1] DatiAnagrafici [Identity data]

[1.2.1.1] IdFiscaleIVA [VAT tax ID]

[1.2.1.1.1] IdPaese [Country ID]

Obligatory: **YES, always.**

Purpose: this is for tax purposes, to identify, together with the *IdCodice* field (1.2.1.1.2), the subject who has sold the goods or provided the service invoiced.

Entry criteria: the field, according to the standard ISO 3166-1 alpha-2 code, must contain the code of the country which has attributed the tax identity to the subject.

[1.2.1.1.2] IdCodice [Code ID]

Obligatory: **YES, always.**

Purpose: this is for tax purposes, to identify, together with the *IdPaese* field (1.2.1.1.1), the subject who has sold the goods or provided the service invoiced (art. 21 of Italian Presidential Decree 633/1972).

Entry criteria: if the *IdPaese* = "IT" (subject resident in Italy or operating with Permanent Establishment), the field must contain the seller's/provider's VAT code; in all other cases (subject resident abroad) it must contain the tax identity that the seller/provider has been attributed by his/her/its country.

[1.2.1.2] CodiceFiscale [Tax code]

Obligatory: **Recommended.**

Purpose: to provide additional information for the identification of the seller/provider, often required for the payment.

Entry criteria: if this field is filled in, it must contain the seller's/provider's tax code which will be composed of 11 numbers, in the case of a legal person, or 16 alphanumeric characters, in the case of a natural person.

[1.2.1.3] Anagrafica [Identity]

[1.2.1.3.1] Denominazione [Company name]

Obligatory: **YES, but only if** the seller/provider is a legal person; it is alternative to the fields *Nome* [First name] (1.2.1.3.2) and *Cognome* [Surname] (1.2.1.3.3).

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the name of the firm or company which is the legal person selling the goods or providing the service; if this field is filled in, the fields *Nome* (1.2.1.3.2) and/or *Cognome* (1.2.1.3.3) must not be filled in.

[1.2.1.3.2] Nome [First name]

Obligatory: **YES, but only if** the seller/provider is a natural person; it is alternative to the field *Denominazione* (1.2.1.3.1).

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the first name/s of the natural person who has sold the goods or provided the service; if this field is filled in, the field *Denominazione* (1.2.1.3.1) must not be filled in; conversely the field *Cognome* (1.2.1.3.3) must be filled in.

[1.2.1.3.3] Cognome [Surname]

Obligatory: **YES, but only if** the seller/provider is a natural person; it is alternative to the field *Denominazione* (1.2.1.3.1).

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the surname of the natural person who has sold the goods or performed the service; if this field is filled in, the field *Denominazione* (1.2.1.3.1) must not be filled in; conversely the field *Nome* (1.2.1.3.2) must be filled in.

[1.2.1.3.4] Titolo [Title]

Obligatory: **NO**.

Purpose: this is in addition to the identity data of the seller/provider.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the title of the subject, is left to the discretion of the sender, according to requirements; however, it must respect the features established by the XSD scheme.

[1.2.1.3.5] CodEORI [EORI code]

Obligatory: **NO**.

Purpose: this indicates the code, if any, assigned to the seller/provider pursuant to EC Regulation no. 312 of 16 April 2009.

Entry criteria: if this field is filled in, it must contain the EORI (Economic Operator Registration and Identification) code, in respect of the features established by the XSD scheme.

[1.2.1.4] AlboProfessionale [Professional association]

Obligatory: **NO**.

Purpose: this allows for entering information on any professional roll or association to which the seller/provider belongs.

Entry criteria: if this field is filled in, it must contain the name of the professional association; abbreviations are allowed (e.g. "Assoc." → and similar) at the user's complete discretion, although these must be understandable.



Note: if you fill in this field, it is advisable, for the sake of complete information, to fill in the other fields relative to the professional association (*ProvinciaAlbo* (1.2.1.5), *NumeroIscrizioneAlbo* (1.2.1.6), *DataIscrizioneAlbo* (1.2.1.7)), even if there is no obligation (and therefore no check) in this regard.

[1.2.1.5] ProvinciaAlbo [Association Province]

Obligatory: **NO**.

Purpose: this allows for entering information on any professional roll or association to which the seller/provider belongs, specifically the province of the same.

Entry criteria: if this field is filled in, it must contain the initials of the province of any professional association to which the seller/provider belongs.



Note: if you fill in this field, it is advisable, for the sake of complete information, to fill in the other fields relative to the professional association (*AlboProfessionale* (1.2.1.4), *NumerolscrizioneAlbo* (1.2.1.6), *DatalscrizioneAlbo* (1.2.1.7)), even if there is no obligation (and therefore no check) in this regard.

[1.2.1.6] *NumerolscrizioneAlbo* [Association number]

Obligatory: **NO**.

Purpose: this allows for entering information on any professional roll or association to which the seller/provider belongs, specifically his/her registration number.

Entry criteria: if this field is filled in, it must contain the professional association registration number, in respect of the features established by the XSD scheme.



Note: if you fill in this field, it is advisable, for the sake of complete information, to fill in the other fields relative to the professional association (*AlboProfessionale* (1.2.1.4), *ProvinciaAlbo* (1.2.1.5), *DatalscrizioneAlbo* (1.2.1.7)), even if there is no obligation (and therefore no check) in this regard.

[1.2.1.7] *DatalscrizioneAlbo* [Association registration date]

Obligatory: **NO**.

Purpose: this allows for entering information on any professional roll or association to which the seller/provider belongs, specifically the date of his/her registration.

Entry criteria: if this field is filled in, it must contain the date of registration with the association in the format YYYY-MM-DD (standard ISO 8601:2004).



Note: if you fill in this field, it is advisable, for the sake of complete information, to fill in the other fields relative to the professional association (*AlboProfessionale* (1.2.1.4), *ProvinciaAlbo* (1.2.1.5), *NumeroIscrizioneAlbo* (1.2.1.6)), even if there is no obligation (and therefore no check) in this regard.

[1.2.1.8] **RegimeFiscale** [Tax system]

Obligatory: **YES, always.**

Purpose: the tax system is essential information for calculating the taxable amount.

Entry criteria: this field must contain one of the codes given in the associated list; the code identifies, according to the business sector or the income situation, the tax system under which the seller/provider operates.

[1.2.2] **Sede** [Offices]

[1.2.2.1] **Indirizzo** [Address]

Obligatory: **YES, always.**

Purpose: this indicates the seller's/provider's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the address (Street, Square, etc.) of the seller's/provider's place of residence or domicile, even if not in Italy; although there is a separate field (see *NumeroCivico* [Street number] (1.2.2.2)), this field can contain the address complete with the street number (see example in Figure 2).

[1.2.2.2] **NumeroCivico** [Street number]

Obligatory: **YES, but only if** the street number has not been entered in the *Indirizzo* field (1.2.2.1) (see example in Figure 2).

Purpose: this indicates the seller's/provider's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the street number of the address of the seller's/provider's place of residence or domicile.

.....

<Sede>
<Indirizzo>Viale Mazzini, 902A</Indirizzo>
<CAP>
.....

OR

.....

<Sede>
<Indirizzo>Viale Mazzini</Indirizzo>
<NumeroCivico>902A</NumeroCivico>
<CAP>

Figura 2

[1.2.2.3] CAP [postcode]

Obligatory: **YES, always.**

Purpose: this indicates the seller's/provider's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the postcode of the seller's/provider's place of residence or domicile.

[1.2.2.4] Comune [Town/City]

Obligatory: **YES, always.**

Purpose: this indicates the seller's/provider's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the full name of the town or city (also if abroad) in which the seller's/provider's place of residence or domicile is located; abbreviations are allowed (such as "St" for Saint→

and similar) at the user's complete discretion, although these must be understandable.

[1.2.2.5] Provincia [Province]

Obligatory: **YES, but only if** the offices are in Italy.

Purpose: this indicates the seller's/provider's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the initials of the Italian province in which the town/city indicated in the *Comune* field (1.2.2.4) is located; it must be left blank if the field *Nazione* [Country] (1.2.2.6) contains anything other than "IT". Conversely (*Nazione*= "IT") is a mandatory field.

[1.2.2.6] Nazione [Country]

Obligatory: **YES, always.**

Purpose: this indicates the seller's/provider's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field, according to the standard ISO 3166-1 alpha-2 code, must contain the code of the country in which the town/city indicated in the *Comune* field (1.2.2.4) is located.

[1.2.3] StabileOrganizzazione [Permanent establishment]

This is a data block (from 1.2.3.1 to 1.2.3.6) which must or must not be filled in according to the following *CONDITION(1)*:



the seller/provider does not have residence in Italy but has a permanent establishment in Italy through which it performs its business (the sale of the goods or the performance of the services invoiced)

[1.2.3.1] Indirizzo [Address]

Obligatory: **YES, but only if** the *CONDITION(1)* is fulfilled.

Purpose: to identify the location of the seller's/provider's permanent establishment (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the address (Street, Square, etc.) of the seller's/provider's place of residence or domicile; although there is a separate field (see *NumeroCivico* [Street number] (1.2.3.2)), this field can contain the address complete with the street number (see similar example in Figure 2).

[1.2.3.2] NumeroCivico [Street number]

Obligatory: **YES, but only if** the *CONDITION(1)* is fulfilled and if the street number has not been indicated inside the *Indirizzo* field (1.2.3.1) (see similar example in Figure 2).

Purpose: to identify the location of the seller's/provider's permanent establishment (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the street number of the address of the seller's/provider's permanent establishment.

[1.2.3.3] CAP [postcode]

Obligatory: **YES, but only if** the *CONDITION(1)* is fulfilled.

Purpose: to identify the location of the seller's/provider's permanent establishment (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the postcode of the seller's/provider's permanent establishment.

[1.2.3.4] Comune [Town/City]

Obligatory: **YES, but only if** the *CONDITION(1)* is fulfilled.

Purpose: to identify the location of the seller's/provider's permanent establishment (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the full name of the town or city in which the seller's/provider's permanent establishment is located; abbreviations are allowed (such as "St" for Saint → and similar) at the user's complete discretion, although these must be understandable.

[1.2.3.5] Provincia [Province]

Obligatory: **YES, but only if** the *CONDITION(1)* is fulfilled.

Purpose: to identify the location of the seller's/provider's permanent establishment (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the initials of the province in which the town/city indicated in the *Comune* field (1.2.3.4) is located.

[1.2.3.6] Nazione [Country]

Obligatory: **YES, but only if** the *CONDITION(1)* is fulfilled.

Purpose: to identify the location of the seller's/provider's permanent establishment (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field, according to the standard ISO 3166-1 alpha-2 code, must contain the code of the country in which the town/city indicated in the *Comune* field (1.2.3.4) is located, and it must therefore be filled in with "IT".

[1.2.4] Iscrizione REA [Admin. Econ. Index reg.]

This is a data block (from 1.2.4.1 to 1.2.4.5) which must or must not be filled in according to the following *CONDITION(2)*:



the seller/provider is a company listed on the register of companies and as such must also indicate the registration data on all documents (art. 2250, Italian Civil Code)

[1.2.4.1] Ufficio [Office]

Obligatory: **YES, but only if** the *CONDITION(2)* is fulfilled.

Purpose: this is information required by the law (art. 2250, Italian Civil Code) on corporate disclosure obligations.

Entry criteria: the field must contain the initials for the province of the register-of-companies office at which the seller/provider is listed and registered.

[1.2.4.2] Numero REA [Admin. Econ. Index no.]

Obligatory: **YES, but only if** the *CONDITION(2)* is fulfilled.

Purpose: this is information required by the law (art. 2250, Italian Civil Code) on corporate disclosure obligations.

Entry criteria: this field must contain the number under which the seller/provider is listed on the register of companies.

[1.2.4.3] Capitale Sociale [Share capital]

Obligatory: **YES, but only if** the *CONDITION(2)* is fulfilled and if the seller/provider is a company with share capital (SpA, SApA, Srl).

Purpose: this is information required by the law (art. 2250, Italian Civil Code) on corporate disclosure obligations.

Entry criteria: this field must contain the amount of share capital actually paid up as resulting from the last financial statement; it must be filled in with a numeric value composed of a whole number and two decimal places; the decimals, separated with the decimal point character ("."), must always be indicated even if zero (e.g. 28000000.00).

[1.2.4.4] SocioUnico [Sole shareholder]

Obligatory: **YES, but only if** the *CONDITION(2)* is fulfilled and if the seller/provider is a limited liability company.

Purpose: this is information required by the law (art. 2250, Italian Civil Code) on corporate disclosure obligations.

Entry criteria: this field must be filled in with "SU" in the case of a sole shareholder, or with "SM" if the equity is held by several shareholders.

[1.2.4.5] StatoLiquidazione [Liquidation state]

Obligatory: **YES, but only if** the *CONDITION(2)* is fulfilled.

Purpose: this is information required by the law (art. 2250, Italian Civil Code) on corporate disclosure obligations.

Entry criteria: this field must be filled in with "LS" if the company is in a state of liquidation, or with "LN" if the company is not in a state of liquidation.

[1.2.5] Contatti [Contacts]

[1.2.5.1] Telefono [Telephone number]

Obligatory: **NO**.

Purpose: this gives useful additional information for contacting the seller/provider.

Entry criteria: if this field is filled in, it must contain a telephone number where the seller/provider can be reached.

[1.2.5.2] Fax

Obligatory: **NO**.

Purpose: this gives useful additional information for contacting the seller/provider.

Entry criteria: if this field is filled in, it must contain a fax number where the seller/provider can be reached.

[1.2.5.3] Email

Obligatory: **NO**.

Purpose: this gives useful additional information for contacting the seller/provider.

Entry criteria: if this field is filled in, it must contain an email address where the seller/provider can be reached.

[1.2.6] RiferimentoAmministrazione [Administration reference]

Obligatory: **Recommended**.

Purpose: this field can be filled in with a reference to the seller/provider which may, in some way, facilitate the automatic processing of the invoice on the part of the recipient. This can be, for example:

- the code by which the seller/provider is “known” in the supplier’s database managed by the invoice addressee;
- the code of an item in the accounting system of the invoice addressee, useful for the automatic registration of the transaction regarding that seller/provider in the addressee’s accounting system;
- etc.

Entry criteria: no particular criterion is established; how this field is filled in, for the above illustrated use, must be the result of an agreement between the parties, the addressee of the document on one side and the subject filling in the document on the other; it will be in the interest of the former (the addressee of the document) to communicate exactly what to enter in

this field, however always in respect of the features established by the XSD scheme.

Two examples of how the *CedentePrestatore* block can be filled in is given below.

the case of a limited company with head office in Italy, VAT no. = 01234567890 and tax code = 98765432109, operating under the ordinary tax system, with a sole shareholder, not in liquidation, listed on the Bologna register of companies under no.102030

```
.....
<CedentePrestatore>
  <DatiAnagrafici>
    <IdFiscaleIVA>
      <IdPaese>IT</IdPaese>
      <IdCodice>01234567890</IdCodice>
    </IdFiscaleIVA>
    <CodiceFiscale>98765432109</CodiceFiscale>
    <Anagrafica>
      <Denominazione>AlphaBeta Srl</Denominazione>
    </Anagrafica>
    <RegimeFiscale>RF01</RegimeFiscale>
  </DatiAnagrafici>
  <Sede>
    <Indirizzo>Via Nazionale, 443</Indirizzo>
    <CAP>40100</CAP>
    <Comune>Bologna</Comune>
    <Provincia>BO</Provincia>
    <Nazione>IT</Nazione>
  </Sede>
  <IscrizioneREA>
    <Ufficio>BO</Ufficio>
    <NumeroREA>102030</NumeroREA>
    <CapitaleSociale>500000.00</CapitaleSociale>
    <SocioUnico>SU</SocioUnico>
    <StatoLiquidazione>LN</StatoLiquidazione>
  </IscrizioneREA>
  <Contatti>
    <Telefono>051456789</Telefono>
    <Fax>051456799</Fax>
    <Email>amministrazione@alphabeta.it</Email>
  </Contatti>
  <RiferimentoAmministrazione>AD10BB</RiferimentoAmministrazione>
</CedentePrestatore>
.....
```

Figura 3

the case of a natural person, an accountant in Rome, VAT no. = 09988776600 and tax code = VRDGNN99B99H501P, operating under the tax system for minimum taxpayers

```
.....
<CedentePrestatore>
  <DatiAnagrafici>
    <IdFiscaleIVA>
      <IdPaese>IT</IdPaese>
      <IdCodice>09988776600</IdCodice>
    </IdFiscaleIVA>
    <CodiceFiscale>VRDGNN99B99H501P</CodiceFiscale>
    <Anagrafica>
      <Nome>Giovanni</Nome>
      <Cognome>Verdi</Cognome>
      <Titolo>Dott.</Titolo>
    </Anagrafica>
    <AlboProfessionale>Dottori Commercialisti</AlboProfessionale>
    <ProvinciaAlbo>RM</ProvinciaAlbo>
    <NumeroliscrizioneAlbo>111222333444</NumeroliscrizioneAlbo>
    <DataiscrizioneAlbo>2005-10-30</DataiscrizioneAlbo>
    <RegimeFiscale>RF02</RegimeFiscale>
  </DatiAnagrafici>
  <Sede>
    <Indirizzo>Piazza S. Vincenzo</Indirizzo>
    <NumeroCivico>12 C</Indirizzo>
    <CAP>00133</CAP>
    <Comune>Roma</Comune>
    <Provincia>RM</Provincia>
    <Nazione>IT</Nazione>
  </Sede>
  <Contatti>
    <Telefono>3381110000</Telefono>
    <Fax>061234567</Fax>
    <Email>gverdi@abc.it</Email>
  </Contatti>
  <RiferimentoAmministrazione>C109033</RiferimentoAmministrazione>
</CedentePrestatore>
.....
```

Figura 4

[1.3] Rappresentante Fiscale [Tax representative]

This is a data block (from 1.3.1 to 1.3.1.3.5) which must or must be filled in according to the following *CONDITION(3)*:



the seller/provider is a non-resident subject which carries out transactions in Italy with relevance for VAT purposes and which takes avail of a tax representative in Italy

[1.3.1] DatiAnagrafici [Identity data]

[1.3.1.1] IdFiscaleIVA [VAT tax ID]

[1.3.1.1.1] IdPaese [Country ID]

Obligatory: **YES, but only if** the *CONDITION(3)* is fulfilled.

Purpose: for tax purposes, to identify, together with the *IdCodice* field (1.3.1.1.2), the subject which represents the seller/provider.

Entry criteria: the field, according to the standard ISO 3166-1 alpha-2 code, must contain the code of the country which has attributed the tax identity to the tax representative, and it must therefore be filled in with "IT".

[1.3.1.1.2] IdCodice [Code ID]

Obligatory: **YES, but only if** the *CONDITION(3)* is fulfilled.

Purpose: for tax purposes, to identify, together with the *IdPaese* field (1.3.1.1.1), the subject which represents the seller/provider (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must be filled in with the VAT number of the tax representative.

[1.3.1.2] CodiceFiscale [Tax code]

Obligatory: **NO**.

Purpose: to give an additional element for identifying the seller's/provider's tax representative.

Entry criteria: if this field is filled in, it must contain the tax code of the seller's/provider's tax representative; it will be composed of 11 numbers,

in the case of a legal person, or 16 alphanumeric characters, in the case of a natural person.

[1.3.1.3] Anagrafica [Identity]

[1.3.1.3.1] Denominazione [Company name]

Obligatory: **YES, but only if** the *CONDITION(3)* is fulfilled and if the tax representative is a legal person; if this field is filled in, the fields *Nome* (1.3.1.3.2) and *Cognome* (1.3.1.3.3) must not be filled in.

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the name of the legal person who, for VAT purposes, represents the seller/provider; if it is filled in, the fields *Nome* (1.3.1.3.2) and/or *Cognome* (1.3.1.3.3) must not be filled in.

[1.3.1.3.2] Nome [First name]

Obligatory: **YES, but only if** the *CONDITION(3)* is fulfilled and if the tax representative is a natural person; if this field is filled in, the field *Denominazione* (1.3.1.3.1) must not be filled in.

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the first name/s of the natural person who, for VAT purposes, represents the seller/provider; if this field is filled in, the field *Denominazione* (1.3.1.3.1) must not be filled in; conversely the field *Cognome* (1.3.1.3.3) must be filled in.

[1.3.1.3.3] Cognome [Surname]

Obligatory: **YES, but only if** the *CONDITION(3)* is fulfilled and if the tax representative is a natural person; if this field is filled in, the field *Denominazione* (1.3.1.3.1) must not be filled in.

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the surname of the natural person who represents, for VAT purposes, the seller/provider; if this field is filled in, the field *Denominazione* (1.3.1.3.1) must not be filled in; conversely the field *Nome* (1.3.1.3.2) must be filled in.

[1.3.1.3.4] Titolo [Title]

Obligatory: **NO**.

Purpose: this is in addition to the identity data of the tax representative.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the title of the subject, is left to the discretion of the sender, according to requirements; however, it must respect the features established by the XSD scheme.

[1.3.1.3.5] CodEORI [EORI code]

Obligatory: **NO**.

Purpose: this indicates the code, if any, assigned to the tax representative pursuant to EC Regulation no. 312 of 16 April 2009.

Entry criteria: if this field is filled in, it must contain the EORI (Economic Operator Registration and Identification) code, in respect of the features established by the XSD scheme.

An example of how the RappresentanteFiscale block can be filled in is given below.

the representative is a natural person, with VAT no. = 00667788990 and tax code = BNCCRL99A99H501Y

```
.....  
<RappresentanteFiscale>  
  <DatiAnagrafici>  
    <IdFiscaleIVA>  
      <IdPaese>IT</IdPaese>  
      <IdCodice>00667788990</IdCodice>  
    </IdFiscaleIVA>  
    <CodiceFiscale>BNCCRL99A99H501Y</CodiceFiscale>  
    <Anagrafica>  
      <Nome>Bianchi</Nome>  
      <Cognome>Carlo</Cognome>  
      <Titolo>Avv.</Titolo>  
    </Anagrafica>  
  </DatiAnagrafici>  
</RappresentanteFiscale>  
.....
```

Figura 5

[1.4] CessionarioCommittente [Transferee/Buyer]

This block (from 1.4.1 to 1.4.2.6) contains the data relative to the transferee or buyer of the goods/service invoiced.

[1.4.1] DatiAnagrafici [Identity data]

[1.4.1.1] IdFiscaleIVA [VAT tax ID]

[1.4.1.1.1] IdPaese [Country ID]

Obligatory: **YES, but only if** the transferee/buyer has a VAT number (and acts in the exercise of a company, art, or profession).

Purpose: this is for tax purposes, to identify, together with the *IdCodice* (1.4.1.1.2), the subject who has requested the goods or the service invoiced.

Entry criteria: the field, according to the standard ISO 3166-1 alpha-2 code, must contain the code of the country which has attributed the tax identity to the subject, and it must therefore be filled in with "IT".

[1.4.1.1.2] IdCodice [Code ID]

Obligatory: **YES, but only if** the transferee/buyer has a VAT number (and acts in the exercise of a company, art, or profession).

Purpose: this is for tax purposes, to identify, together with the *IdPaese* (1.4.1.1.1), the subject who has requested the goods or the service invoiced (art. 21 of Italian Presidential Decree 633/1972).

Entry criteria: this field must be filled in with the VAT number of the transferee or buyer.

[1.4.1.2] CodiceFiscale [Tax code]

Obligatory: **YES, but only if** the transferee/buyer does NOT have a VAT number (therefore if the block *IdFiscaleIVA* (1.4.1.1) is left blank).

Purpose: this unequivocally identifies the transferee/buyer in the absence of VAT registration.

Entry criteria: this field must contain the transferee's or buyer's tax code, composed of 11 numbers in the case of a legal person, or 16 alphanumeric characters, in the case of a natural person.

[1.4.1.3] Anagrafica [Identity]

[1.4.1.3.1] Denominazione [Company name]

Obligatory: **YES, but only if** the transferee/buyer is a legal person; it is alternative to the fields *Nome* (1.4.1.3.2) and *Cognome* (1.4.1.3.3).

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the name of the firm or company which is the legal person requesting the goods or service; if this field is filled in, the fields *Nome* (1.4.1.3.2) and/or *Cognome* (1.4.1.3.3) must not be filled in.

[1.4.1.3.2] Nome [First name]

Obligatory: **YES, but only if** the transferee/buyer is a natural person; it is alternative to the field *Denominazione* (1.4.1.3.1).

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the first name/s of the natural person who has requested the goods or the service; if this field is filled in, the field *Denominazione* (1.4.1.3.1) must not be filled in; conversely the field *Cognome* (1.4.1.3.3) must be filled in.

[1.4.1.3.3] Cognome [Surname]

Obligatory: **YES, but only if** the transferee/buyer is a natural person; it is alternative to the field *Denominazione* (1.4.1.3.1).

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the surname of the natural person who has sold the goods or performed the service; if this field is filled in, the field *Denominazione* (1.4.1.3.1) must not be filled in; conversely the field *Nome* (1.4.1.3.2) must be filled in.

[1.4.1.3.4] Titolo [Title]

Obligatory: **NO**.

Purpose: this is in addition to the identity data of the transferee or buyer.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the title of the subject, is left to the user's discretion, according to requirements; however, it must respect the features established by the XSD scheme.

[1.4.1.3.5] CodEORI [EORI code]

Obligatory: **NO**.

Purpose: this indicates the code, if any, assigned to the transferee/buyer pursuant to EC Regulation no. 312 of 16 April 2009.

Entry criteria: if this field is filled in, it must contain the EORI (Economic Operator Registration and Identification) code, in respect of the features established by the XSD scheme.

[1.4.2] Sede [Offices]

[1.4.2.1] Indirizzo [Address]

Obligatory: **YES, always**.

Purpose: to identify the transferee's or buyer's place of residence or domicile (art. 21, Pres. Decree 633/1972); in the case of the provision of a service, such as electricity, gas, etc. this can refer to the user's location, pursuant to Italian Min. Decree 370/2000.

Entry criteria: the field must contain the address (Street, Square, etc.) of the transferee's or buyer's place of residence or domicile, even if not in Italy. Although there is a specific field (see *NumeroCivico* (1.4.2.2)), this field can be filled in with the complete address including the street number (example in Figure 2).

[1.4.2.2] NumeroCivico [Street number]

Obligatory: **YES, but only if** the street number has not been entered in the *Indirizzo* field (1.4.2.1) (see example in Figure 2).

Purpose: this indicates the transferee's/buyer's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the street number of the address of the transferee's/buyer's place of residence or domicile.

[1.4.2.3] CAP [postcode]

Obligatory: **YES, always.**

Purpose: this indicates the transferee's/buyer's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the postcode of the transferee's/buyer's place of residence or domicile.

[1.4.2.4] Comune [Town/City]

Obligatory: **YES, always.**

Purpose: this indicates the transferee's/buyer's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the full name of the town or city in which the transferee's/buyer's place of residence or domicile is located. Abbreviations are allowed (e.g. "St" for Saint → and similar) entirely at the user's discretion, although these must be understandable.

[1.4.2.5] Provincia [Province]

Obligatory: **YES, but only if** the offices are in Italy.

Purpose: this indicates the transferee's/buyer's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the initials of the Italian province in which the town/city indicated in the *Comune* field (1.4.2.4) is located.

[1.4.2.6] Nazione [Country]

Obligatory: **YES, always.**

Purpose: this indicates the transferee's/buyer's place of residence or domicile (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field, according to the standard ISO 3166-1 alpha-2 code, must contain the code of the country in which the town/city

indicated in the *Comune* field (1.4.2.4) is located, and it must therefore be filled in with “IT”.

An example of how the *CessionarioCommittente* block can be filled in is given below.

the addressee administration is DRE Lazio with head office at Via Capranesi, 60, with VAT no. 12345678901

```
.....  
<CessionarioCommittente>  
  <DatiAnagrafici>  
    <IdFiscaleIVA>  
      <IdPaese>IT</IdPaese>  
      <IdCodice>12345678901</IdCodice>  
    </IdFiscaleIVA>  
    <Anagrafica>  
      <Denominazione>Direzione Regionale Entrate Lazio</Denominazione>  
    </Anagrafica>  
  </DatiAnagrafici>  
  <Sede>  
    <Indirizzo>Via Capranesi, 60</Indirizzo>  
    <CAP>00155</CAP>  
    <Comune>Roma</Comune>  
    <Provincia>RM</Provincia>  
    <Nazione>IT</Nazione>  
  </Sede>  
</CessionarioCommittente>  
.....
```

Figura 6

[1.5] TerzoIntermediarioOSoggettoEmittente [Third party intermediary or issuer]

This is a data block (from 1.5.1 to 1.5.1.3.5) which must or must not be filled in according to the following *CONDITION(4)*:



the commitment to issue electronic invoices on behalf of the seller/provider is undertaken by a third party on the basis of a prior agreement; the seller/provider remains responsible for compliance with tax regulations

[1.5.1] DatiAnagrafici [Identity data]

[1.5.1.1] IdFiscaleIVA [VAT tax ID]

[1.5.1.1.1] IdPaese [Country ID]

Obligatory: **YES, but only if** the *CONDITION(4)* is fulfilled and if the *CodiceFiscale* field (1.5.1.2) is not filled in.

Purpose: to identify, together with the *IdCodice* field (1.5.1.1.2), the third party which issues the electronic invoice.

Entry criteria: the field, according to the standard ISO 3166-1 alpha-2 code, must contain the code of the country which has attributed the tax identity to the third party.

[1.5.1.1.2] IdCodice [Code ID]

Obligatory: **YES, but only if** the *CONDITION(4)* is fulfilled and if the *CodiceFiscale* field (1.5.1.2) is not filled in.

Purpose: to identify, together with the *IdPaese* field (1.5.1.1.1), the third party which issues the electronic invoice.

Entry criteria: if the *IdPaese* = "IT" (subject resident in Italy), the field must be filled in with the VAT number of the third party issuer.

[1.5.1.2] CodiceFiscale [Tax code]

Obligatory: **YES, but only if** the *CONDITION(4)* is fulfilled and if the block *IdFiscaleIVA* (1.5.1.1) is left blank.

Purpose: to identify the third party which issues the electronic invoice.

Entry criteria: this field must contain the third party issuer's tax code, composed of 11 numbers in the case of a legal person, or 16 alphanumeric characters, in the case of a natural person.



Note: providing *CONDITION(4)* is fulfilled, both the *IdFiscaleIVA* and the *CodiceFiscale* fields can be filled in.

[1.5.1.3] Anagrafica [Identity]

[1.5.1.3.1] Denominazione [Company name]

Obligatory: **YES, but only if** the *CONDITION(4)* is fulfilled and if the third party issuer is a legal person; if this field is filled in, the fields *Nome* (1.5.1.3.2) and *Cognome* (1.5.1.3.3) must not be filled in.

Purpose: to identify the third party which issues the electronic invoice.

Entry criteria: the field must contain the name of the firm or company which is the legal person (third party) which issues the invoice; if it is filled in, the fields *Nome* (1.5.1.3.2) and/or *Cognome* (1.5.1.3.3) must not be filled in.

[1.5.1.3.2] Nome [First name]

Obligatory: **YES, but only if** the *CONDITION(4)* is fulfilled and if the third party issuer is a natural person; if this field is filled in, the field *Denominazione* (1.5.1.3.1) must not be filled in.

Purpose: to identify the third party which issues the electronic invoice.

Entry criteria: the field must contain the first name/s of the natural person (third party) who issues the invoice; if this field is filled in, the field *Denominazione* (1.5.1.3.1) must not be filled in; conversely the field *Cognome* (1.5.1.3.3) must be filled in.

[1.5.1.3.3] Cognome [Surname]

Obligatory: **YES, but only if** the *CONDITION(4)* is fulfilled and if the third party issuer is a natural person; if this field is filled in, the field *Denominazione* (1.5.1.3.1) must not be filled in.

Purpose: to identify the third party which issues the electronic invoice.

Entry criteria: the field must contain the surname of the natural person (third party) who issues the invoice; if this field is filled in, the field *Denominazione* (1.5.1.3.1) must not be filled in; conversely the field *Nome* (1.5.1.3.2) must be filled in.

[1.5.1.3.4] Titolo [Title]

Obligatory: **NO**.

Purpose: this is in addition to the identity data of the third party issuer of the invoice.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the title of the subject, is left to the user's discretion, according to requirements; however, it must respect the features established by the XSD scheme.

[1.5.1.3.5] CodEORI [EORI code]

Obligatory: **NO**.

Purpose: this indicates the code, if any, assigned to the third party issuer pursuant to EC Regulation no. 312 of 16 April 2009.

Entry criteria: if this field is filled in, it must contain the EORI (Economic Operator Registration and Identification) code, in respect of the features established by the XSD scheme.

[1.6] SoggettoEmittente [Issuer]

Obligatory: **YES, but only if** the invoice is issued by a subject other than the seller/provider.

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: indicate "CC" if the invoice has been filled in by the transferee/buyer, "TZ" if it has been filled in by a third party.

[2] FatturaElettronicaBody [Electronic invoice body]

This block – which comprises the body of the invoice and represents the specific content of the same – must be present only once in the case of a single invoice, whereas in the case of a batch of invoices it must be repeated for every invoice of the batch.

[2.1] DatiGenerali [General details]

This block (from 2.1.1 to 2.1.11.2) contains the general details of the invoice document and of the documents linked to the same.

[2.1.1] RiferimentoAmministrazione [Administration reference]

[2.1.1.1] TipoDocumento [Document type]

Obligatory: YES, always.

Purpose: to identify the type of the document.

Entry criteria: this field must contain one of the codes included on the associated list.

[2.1.1.2] Divisa [Currency]

Obligatory: YES, always.

Purpose: to identify the accounting currency.

Entry criteria: the field must contain the code of the currency used, according to the standard ISO 4217 alpha-3:2001 (e.g. “EUR” in the case of Euro).

[2.1.1.3] Data [Date]

Obligatory: YES, always.

Purpose: this information is required by law and it must specify the date on which the document is issued (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: this field contains the date on which the document is issued, in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.1.1.4] Numero [Number]

Obligatory: **YES, always.**

Purpose: this information is required by law (art. 21, Italian Pres. Decree 633/1972).

Entry criteria: the field contains the document number; it can be composed of letters and numbers.



Note: a document cannot be issued with the same *IdFiscaleIVA* (1.2.1.1) of the seller/provider, the same *TipoDocumento* (2.1.1.1), the same year in the *Data* field (2.1.1.3) and the same *Numero* (2.1.1.4) as a document previously transmitted to the Exchange System (and not rejected), except in the cases contemplated by law (see field *Art73* (2.1.1.12)).

[2.1.1.5] DatiRitenuta [Withholding data]

This is a data block (from 2.1.1.5.1 to 2.1.1.5.4) which must or must not be filled in according to the following *CONDITION(5)*:



the seller/provider is subject to withholding tax representing either prepaid tax or the definitive taxation

[2.1.1.5.1] TipoRitenuta [Withholding type]

Obligatory: **YES, but only if** the *CONDITION(5)* is fulfilled.

Purpose: to identify the type of withholding indicated on the invoice.

Entry criteria: the field must be filled in with “RT01” for natural persons and “RT02” for legal persons.

[2.1.1.5.2] ImportoRitenuta [Withholding amount]

Obligatory: **YES, but only if** the *CONDITION(5)* is fulfilled.

Purpose: to indicate the amount of the sum withheld.

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a

decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 450.00).

[2.1.1.5.3] AliquotaRitenuta [Withholding rate]

Obligatory: **YES, but only if** the *CONDITION(5)* is fulfilled.

Purpose: to indicate the percentage withheld.

Entry criteria: this field must be filled in with the value contemplated by tax legislation. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 4.00).

[2.1.1.5.4] CausalePagamento [Reason for payment]

Obligatory: **YES, but only if** the *CONDITION(5)* is fulfilled.

Purpose: to indicate the reason for the payment.

Entry criteria: this field must be filled in with a code chosen from those contemplated as payment reasons given on Form 770S.

An example of how the first part of the general details can be filled in is given below:

invoice issued on 10 March 2012 by a professional who is a natural person, subject to withholding tax at 20% representing prepaid tax:

```
.....  
<FatturaElettronicaBody>  
  <DatiGenerali>  
    <DatiGeneraliDocumento>  
      <TipoDocumento>TD01</TipoDocumento>  
      <Divisa>EUR</Divisa>  
      <Data>2012-03-10</Data>  
      <Numero>A-2012-15</Numero>  
      <DatiRitenuta>  
        <TipoRitenuta>RT01</TipoRitenuta>  
        <ImportoRitenuta>240.25</ImportoRitenuta>  
        <AliquotaRitenuta>20.00</AliquotaRitenuta>  
        <CausalePagamento>A</CausalePagamento>  
      </DatiRitenuta>  
.....
```

Figura 7

[2.1.1.6] DatiBollo [Stamp duty data]

This is a data block (from 2.1.1.6.1 to 2.1.1.6.2) which must or must not be filled in according to the following *CONDITION(6)*:



stamp duty must be paid according to the type of document / transaction

[2.1.1.6.1] BolloVirtuale [Electronically paid stamp duty]

Obligatory: **YES, but only if** the *CONDITION(6)* is fulfilled.

Purpose: to show that the stamp duty on the invoice has been paid in compliance with art. 6, section 2, of Italian Min. Decree of 17 June 2014.

Entry criteria: this field can only be filled in with “YES”.



Note: pursuant to art. 8 of Italian Pres. Decree no. 642/1972, in transactions with the State or with entities considered equivalent according to national law for the purposes of taxation, stamp duty must be paid by the supplier and therefore the corresponding amount must not be included in the *ImponibileImporto* field (2.2.2.5).

[2.1.1.6.2] ImportoBollo [Stamp duty amount]

Obligatory: **YES, but only if** the *CONDITION(6)* is fulfilled.

Purpose: to indicate the amount of the stamp duty.

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 25.00).

[2.1.1.7] DatiCassaPrevidenziale [Pension fund data]

This is a data block (from 2.1.1.7.1 to 2.1.1.7.8) which must or must not be filled in according to the following *CONDITION(7)*:



the seller/provider is a subject held to pay pension contributions to his/her own professional fund or to INPS (or to both)

This block can be repeated several times: it is thus possible to indicate separate contributions for separate funds.

[2.1.1.7.1] TipoCassa [Type of fund]

Obligatory: **YES, but only if** the *CONDITION(7)* is fulfilled.

Purpose: to identify the pension fund to which the contribution must be paid.

Entry criteria: this field must contain one of the codes included on the associated list; the code identifies the pension fund.

[2.1.1.7.2] AlCassa [Fund rate]

Obligatory: **YES, but only if** the *CONDITION(7)* is fulfilled.

Purpose: to indicate the percentage of the contribution.

Entry criteria: this must be filled in with the contribution rate (as a percentage) contemplated for the pension fund. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 4.00).

[2.1.1.7.3] ImportoContributoCassa [Fund contribution amount]

Obligatory: **YES, but only if** the *CONDITION(7)* is fulfilled.

Purpose: to indicate the amount of the contribution.

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 250.00).

[2.1.1.7.4] ImponibileCassa [Fund base]

Obligatory: **NO**.

Purpose: to indicate the amount which represents the base on which the contribution rate is applied.

Entry criteria: if this field is filled in, it must contain a whole number and two decimal places. The decimals, separated from the whole

number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 340.00).

[2.1.1.7.5] AliquotalVA [VAT rate]

Obligatory: **YES, but only if** the *CONDITION(7)* is fulfilled.

Purpose: to indicate the VAT rate (as a percentage) applied on the amount of the contribution.

Entry criteria: this must be filled in with the VAT rate (as a percentage) to be applied on the amount of the contribution. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 4.00). The field must be filled in even if the rate is zero (0.00).

[2.1.1.7.6] Ritenuta [Withholding tax]

Obligatory: **YES, but only if** the *CONDITION(7)* is fulfilled and if the contribution to the pension fund is subject to withholding tax.

Purpose: to indicate the fact that the pension fund contribution is subject to withholding tax.

Entry criteria: this must be filled in with “YES” if the contribution is subject to withholding tax.

[2.1.1.7.7] Natura [Kind]

Obligatory: **YES, but only if** the *CONDITION(7)* is fulfilled and if the VAT rate applied (2.1.1.7.5) is equal to zero.

Purpose: to show the nature of the transaction which is exempt from VAT.

Entry criteria: this field must contain one of the codes included on the associated list; the code identifies the kind of the transaction which is exempt from VAT.

[2.1.1.7.8] RiferimentoAmministrazione [Administration reference]

Obligatory: **Recommended.**

Purpose: to indicate a reference, if any (code or other) useful for the addressee of the document; the latter may inform the seller/provider

exactly what to enter in this field to facilitate the automatic processing of the invoice.

Entry criteria: no particular criterion is established; how this field is filled in, for the above illustrated use, must be the result of an agreement between the parties, the addressee of the document on one side and the subject filling in the document on the other; it will be in the interest of the former (the addressee of the document) to communicate exactly what to enter in this field, however always in respect of the features established by the XSD scheme.

Some examples of how the DatiCassaPrevidenziale block can be filled in are given below.

a professional registered with a professional pension fund (e.g. that of Accountants), with a contribution rate of 2% to be applied on total fees of Euro 1600.00, which is subject to VAT at 21% and not subject to withholding tax (let us also suppose that the customer has asked the supplier to indicate the code ABCD as reference)

```
.....  
<DatiCassaPrevidenziale>  
<TipoCassa>TC02</TipoCassa>  
<AlCassa>2.00</AlCassa>  
<ImportoContributoCassa>32.00</ImportoContributoCassa>  
<ImponibileCassa>1600.00</ImponibileCassa>  
<AliquotaIVA>21.00</AliquotaIVA>  
<RiferimentoAmministrazione>ABCD</RiferimentoAmministrazione>  
</DatiCassaPrevidenziale>  
.....
```

Figura 8

a professional without professional pension fund, registered with the INPS separate fund, with contribution at 4% to be applied on total fees of Euro 1600.00, which is subject to VAT at 21% and to withholding tax

```
.....
<DatiCassaPrevidenziale>
  <TipoCassa>TC22</TipoCassa>
  <AlCassa>4.00</AlCassa>
  <ImportoContributoCassa>64.00</ImportoContributoCassa>
  <ImponibileCassa>1600.00</ImponibileCassa>
  <AliquotaIVA>21.00</AliquotaIVA>
  <Ritenuta>SI</Ritenuta>
</DatiCassaPrevidenziale>
.....
```

Figura 9

a professional registered with a professional pension fund (e.g. surveyor) and registered with the INPS separate fund, with contribution respectively by 2% and 4%, which both contributions are subject to VAT at 21% and only INPS contribution subject to withholding tax. To be applied on total fees of Euro 1500,00.

```
.....
<DatiCassaPrevidenziale>
  <TipoCassa>TC22</TipoCassa>
  <AlCassa>4.00</AlCassa>
  <ImportoContributoCassa>60.00</ImportoContributoCassa>
  <ImponibileCassa>1500.00</ImponibileCassa>
  <AliquotaIVA>21.00</AliquotaIVA>
  <Ritenuta>SI</Ritenuta>
</DatiCassaPrevidenziale>
<DatiCassaPrevidenziale>
  <TipoCassa>TC03</TipoCassa>
  <AlCassa>2.00</AlCassa>
  <ImportoContributoCassa>31.20</ImportoContributoCassa>
  <ImponibileCassa>1560.00</ImponibileCassa>
  <AliquotaIVA>21.00</AliquotaIVA>
</DatiCassaPrevidenziale>
.....
```

Figura 10

[2.1.1.8] ScontoMaggiorazione [Discount - Extra charge]

This is a data block (from 2.1.1.8.1 to 2.1.1.8.3) which must or must not be filled in according to the following *CONDITION(8)*:



the intention is to record the fact that a discount or an extra charge is applied by the seller/provider on the total amount of the document

This block may be repeated several times: this allows for also representing possible discounts of the “cascade” type.



Note: this discount/extra charge contemplated on the document total is not linked in any way to the discounts/extra charges contemplated in the detail line (field 2.2.1.10) and therefore does not represent the sum.

[2.1.1.8.1] Tipo [Type]

Obligatory: **YES, but only if** the *CONDITION(8)* is fulfilled.

Purpose: to indicate if this is a discount or an extra charge.

Entry criteria: in the case of a discount, this field must be filled in with “SC”, and with “MG” in the case of an extra charge.

[2.1.1.8.2] Percentuale [Percentage]

Obligatory: **YES, but only if** the *CONDITION(8)* is fulfilled and if the *Importo* [Amount] field (2.1.1.8.3) is not filled in.

Purpose: to indicate the percentage of the discount or of the extra charge applied on the total amount of the document.

Entry criteria: the field must be filled in with the percentage of the discount/extra charge. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 5.00).

[2.1.1.8.3] Importo [Amount]

Obligatory: **YES, but only if** the *CONDITION(8)* is fulfilled and if the *Percentuale* field (2.1.1.8.2) is not filled in.

Purpose: to indicate the amount of the discount or of the extra charge applied on the total amount of the document.

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 55.00).



Note: providing CONDITION(8) is fulfilled, both the *Percentuale* and the *Importo* fields can be filled in.

With regard to the discount, this can be represented either as a positive value or as a negative value; in the first case the field *Importo* (2.1.1.8.3) will be qualified as a “discount” by the field *Tipo* (2.1.1.8.1), whereas in the second case it will be further qualified as a “discount” by the presence of the minus sign before the number (e.g. -150.00).

[2.1.1.9] ImportoTotaleDocumento [Total amount of the document]

Obligatory: **Recommended**.

Purpose: to indicate the total amount of the document, decreased by a discount, if any, or increased by an extra charge, if any, and including the tax to be paid by the transferee/buyer.

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 2500.00).



Note: the system does not check correspondence between the value of the field *ImportoTotaleDocumento* (2.1.1.9) and the sum of the values contained in the field *PrezzoTotale* at the detail-line level

[2.1.1.10] Arrotondamento [Rounding up/down]

Obligatory: **NO**.

Purpose: to indicate the difference applied to round up/down the total amount of the document.

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a

decimal point ("."), must always be indicated even if they are equal to zero (e.g. 1.00). In the case of rounding down, the figure must be preceded by the minus sign ("-").

[2.1.1.11] Causale [Reason]

Obligatory: **Recommended**.

Purpose: to indicate the reason for the document.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain a description in alphanumeric format, is left to the user's discretion, according to requirements; however, it must respect the features established by the XSD scheme.

[2.1.1.12] Art73 [Art. 73]

Obligatory: **YES, but only if** the document has been issued according to methods and terms laid down by ministerial decree pursuant to article 73 of Italian Presidential Decree 633/72; this enables the seller/provider to issue several documents in the same year with the same number.

Purpose: to indicate whether the check must be carried out on the unique numbers of the documents in the same year for the same transferee/provider; if it is filled in, the check will be carried out.

Entry criteria: "YES" must be indicated if the document has been issued according to the method contemplated by article 73.

[2.1.2] DatiOrdineAcquisto [Purchase order data]

This is a data block (from 2.1.2.1 to 2.1.2.7) which must (recommended) or must not be filled in according to the following **CONDITION(9)**:



the intention is to record the fact that the document (invoice or similar) is issued against a purchase order to which reference is made

This block is filled in either at the request of the transferee/buyer who needs to "link" the invoice to the purchase order previously issued, or when it is necessary to indicate the CIG [tender code] and CUP [project code] codes linked to a purchase order. In this regard, it should be considered that art. 25 of Italian Decree Law 66/2014, converted into law no. 89 of 23 June 2014, contemplates in certain cases the obligatory indication of the

CIG and/or CUP on the invoice, without which the administration will not pay.

This block can be repeated several times: it is thus also possible to link the invoice to several purchase orders.

[2.1.2.1] RiferimentoNumeroLinea [Line number]

Obligatory: **YES, but only if** the *CONDITION(9)* is fulfilled; if the purchase order refers to all the detail lines on the invoice, the field may be left blank.

Purpose: to identify the detail lines of the invoice to which the purchase order refers.

Entry criteria: the field must be filled in with one of the numbers entered in the field *NumeroLinea* (2.2.1.1); it is repeated as many times as the number of lines of the invoice to which the purchase order refers.

[2.1.2.2] IdDocumento [Document ID]

Obligatory: **YES, but only if** the *CONDITION(9)* is fulfilled.

Purpose: to identify the number of the purchase order.

Entry criteria: this field must contain the number of the purchase order in respect of the features established by the XSD scheme.

[2.1.2.3] Data [Date]

Obligatory: **Recommended.**

Purpose: to indicate the date of the purchase order.

Entry criteria: if this field is filled in, it must contain the date of the purchase order in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.1.2.4] NumItem [Item number]

Obligatory: **NO.**

Purpose: to identify the single item on the purchase order document (the line number).

Entry criteria: if this field is filled in, it must contain the number of the line of the purchase order.

[2.1.2.5] CodiceCommessaConvenzione [Job/agreement code]

Obligatory: **NO.**

Purpose: to indicate the job or agreement to which the purchase order refers.

Entry criteria: if this field is filled in, it must contain the job or agreement code, using the contemplated alphanumeric format.

[2.1.2.6] CodiceCUP [Project code]

Obligatory: **YES, but only if** the work falls within the scope of art. 25 of Italian Decree Law 66/2014, converted into Law no. 89 of 23 June 2014.

Purpose: to indicate the code managed by the CIPE [Interdepartmental committee for economic programming] which is assigned to every public investment project (Project Code) and to guarantee the traceability of the payment on the part of the PA.

Entry criteria: if this field is filled in, it must contain the Project Code, using the contemplated alphanumeric format.

[2.1.2.7] CodiceCIG [Tender code]

Obligatory: **YES, but only if** the work falls within the scope of art. 25 of Italian Decree Law 66/2014, converted into Law no. 89 of 23 June 2014.

Purpose: to indicate the identification code of the tender procedure and to guarantee the traceability of the payment by the PA.

Entry criteria: if this field is filled in, it must contain the Tender Code, in respect of the contemplated alphanumeric format.

Some examples of how the DatiOrdineAcquisto block can be filled in are given below.

invoice composed of 5 lines, the first two of which refer to the purchase order no. 2012-05 of 7 March 2012, while the other three refer to the purchase order no. 2012-06 of 14 March 2012; both orders are composed of a single line and are relative to the tender procedure identified by the code ABCD

```
.....
<DatiOrdineAcquisto>
  <RiferimentoNumeroLinea>1</RiferimentoNumeroLinea>
  <RiferimentoNumeroLinea>2</RiferimentoNumeroLinea>
  <IdDocumento>2012-05</IdDocumento>
  <Data>2012-03-07</Data>
  <NumItem>1</NumItem>
  <CodiceCIG>ABCD</CodiceCIG>
</DatiOrdineAcquisto>
<DatiOrdineAcquisto>
  <RiferimentoNumeroLinea>3</RiferimentoNumeroLinea>
  <RiferimentoNumeroLinea>4</RiferimentoNumeroLinea>
  <RiferimentoNumeroLinea>5</RiferimentoNumeroLinea>
  <IdDocumento>2012-06</IdDocumento>
  <Data>2012-03-14</Data>
  <NumItem>1</NumItem>
  <CodiceCIG>ABCD</CodiceCIG>
</DatiOrdineAcquisto>
.....
```

Figura 11

invoice composed of 3 lines, all of which refer to the purchase order no. 2012-07 of 21 March 2012; the order is composed of a single line

```
.....
<DatiOrdineAcquisto>
  <IdDocumento>2012-07</IdDocumento>
  <Data>2012-03-21</Data>
  <NumItem>1</NumItem>
</DatiOrdineAcquisto>
.....
```

OR

```
.....
<DatiOrdineAcquisto>
  <RiferimentoNumeroLinea>1</RiferimentoNumeroLinea>
  <RiferimentoNumeroLinea>2</RiferimentoNumeroLinea>
  <RiferimentoNumeroLinea>3</RiferimentoNumeroLinea>
  <IdDocumento>2012-07</IdDocumento>
  <Data>2012-03-21</Data>
  <NumItem>1</NumItem>
</DatiOrdineAcquisto>
.....
```

Figura 12

[2.1.3] DatiContratto [Contract data]

This is a data block (from 2.1.2.1 to 2.1.2.7) which must (recommended) or must not be filled in according to the following *CONDITION(10)*:



the intention is to record the fact that the document (invoice or similar) is issued against a supply/service disciplined by a contract

This block is filled in either at the request of the transferee/buyer who needs to “link” the invoice to the relative contract, or when it is necessary to indicate the CIG [tender code] and CUP [project code] codes linked to a contract. In this regard, it is necessary to consider that art. 25 of Italian Decree Law 66/2014, converted into law no. 89 of 23 June 2014, contemplates in certain cases the obligatory indication of the CIG and/or CUP on the invoice, without which the administration will not pay.

This block can be repeated several times: it is thus also possible to link the invoice to several contracts.

The fields and the relative rules are the same as those applicable to the *DatiOrdineAcquisto* (2.1.2) block; it is merely necessary to replace the terms “*CONDITION(9)*” with “*CONDITION(10)*” and “purchase order” with “contract”.

[2.1.4] DatiConvenzione [Agreement data]

This is a data block (from 2.1.2.1 to 2.1.2.7) which must or must not be filled in according to the following *CONDITION(11)*:



the intention is to record the fact that the document (invoice or similar) is issued against a supply/service disciplined by an agreement

It is usually filled in at the request of the transferee/buyer who needs to “link” the invoice to the agreement.

This block can be repeated several times: it is thus also possible to link the invoice to several agreements.

The fields and the relative rules are the same as those applicable to the *DatiOrdineAcquisto* (2.1.2) block; it is merely necessary to replace the terms “*CONDITION(9)*” with “*CONDITION(11)*” and “purchase order” with “agreement”.

[2.1.5] DatiRicezione [Reception data]

This is a data block (from 2.1.2.1 to 2.1.2.7) which must (recommended) or must not be filled in according to the following **CONDITION(12)**:



the intention is to record the fact that the document (invoice or similar) is issued against a receipt procedure, identified and registered in internal IT systems

It is usually filled in at the request of the transferee/buyer who needs to “link” the invoice to the receipt of the same.

This block can be repeated several times: it is thus also possible to link the invoice to several receipts.

The fields and the relative rules are the same as those applicable to the *DatiOrdineAcquisto* (2.1.2) block; it is merely necessary to replace the terms “**CONDITION(9)**” with “**CONDITION(12)**” and “purchase order” with “reception”.

[2.1.6] DatiFattureCollegate [Data of connected invoices]

This is a data block (from 2.1.2.1 to 2.1.2.7) which must (recommended) or must not be filled in according to the following **CONDITION(13)**:



the intention is to record the fact that the document (invoice or similar) is connected to a previously issued invoice (this is the case, for example, for credit notes or invoices for a balance connected to preceding invoices for down payments)

It is usually filled in at the request of the transferee/buyer who needs to “link” the invoice to that/those previously issued.

This block can be repeated several times: it is thus also possible to link the invoice to several preceding invoices.

The fields and the relative rules are the same as those applicable to the *DatiOrdineAcquisto* (2.1.2) block; it is merely necessary to replace the terms “**CONDITION(9)**” with “**CONDITION(13)**” and “purchase order” with “connected invoice”.

[2.1.7] DatiSAL [Work progress report data]

[2.1.7.1] RiferimentoFase [Phase reference]

Obligatory: **YES, but only if** the document can be classified as invoicing on the basis of works progress reports (SAL) with defined phases.

Purpose: to identify the work phase carried out referred to by the works progress report.

Entry criteria: this field must contain the progressive number of the works progress phase to which the invoice refers.

This block may also be present several times to allow for the invoice to refer to several works progress phases.

[2.1.8] DatiDDT [Transport document data]

This is a data block (from 2.1.8.1 to 2.1.8.3) which must or must not be filled in according to the following *CONDITION(14)*:



there is a transport document (or, in the cases in which it is still contemplated, a packing list) which certifies the transfer of the goods from the seller to the buyer and which must be indicated on the deferred invoice

This block may also be present several times to allow for the invoice to be linked to several transport documents.

[2.1.8.1] NumeroDDT [Transport document number]

Obligatory: **YES, but only if** the *CONDITION(14)* is fulfilled.

Purpose: to indicate the progressive number of the transport document that the seller has attributed at the moment of its issue (art. 21, section 4, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the progressive number, in alphanumeric format, attributed by the seller to the transport document at the moment of its issue.

[2.1.8.2] DataDDT [Transport document date]

Obligatory: **YES, but only if** the *CONDITION(14)* is fulfilled.

Purpose: to indicate the date of the transport document that the seller has attributed at the moment of its issue (art. 21, section 4, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain the date on which the transport document was issued, in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.1.8.3] RiferimentoNumeroLinea [Line number]

Obligatory: **YES, but only if** the *CONDITION(14)* is fulfilled; if the transport document refers to all the detail lines on the invoice, the field may be left blank.

Purpose: to identify the number of the detail line of the invoice to which the transport document refers.

Entry criteria: the field must be filled in with one of the numbers entered in the field *NumeroLinea* (2.2.1.1); it is repeated as many times as the number of lines of the invoice to which the transport document refers.

Some examples of how the DatiDDT block can be filled in are given below.

invoice composed of 3 lines, the first of which refers to transport document no. 1452012 of 12 June 2012, while the second and third refer to transport document no. 2202012 of 26 June 2012

```
.....  
<DatiDDT>  
  <NumeroDDT>1452012</NumeroDDT>  
  <DataDDT>2012-06-12</DataDDT>  
  <RiferimentoNumeroLinea>1</RiferimentoNumeroLinea>  
</DatiDDT>  
<DatiDDT>  
  <NumeroDDT>2202012</NumeroDDT>  
  <DataDDT>2012-06-26</DataDDT>  
  <RiferimentoNumeroLinea>2</RiferimentoNumeroLinea>  
  <RiferimentoNumeroLinea>3</RiferimentoNumeroLinea>  
</DatiDDT>  
.....
```

Figura 13

invoice composed of 3 lines, all of which refer to transport document no. 1552012 of 4 June 2012

```
.....
<DatiDDT>
  <NumeroDDT>1552012</NumeroDDT>
  <DataDDT>2012-06-04</DataDDT>
</DatiDDT>

.....
OR
.....
<DatiDDT>
  <NumeroDDT>1552012</NumeroDDT>
  <DataDDT>2012-06-04</DataDDT>
  <RiferimentoNumeroLinea>1</RiferimentoNumeroLinea>
  <RiferimentoNumeroLinea>2</RiferimentoNumeroLinea>
  <RiferimentoNumeroLinea>3</RiferimentoNumeroLinea>
</DatiDDT>
.....
```

Figura 14

[2.1.9] DatiTrasporto [Transport data]

This is a data block (from 2.1.9.1 to 2.1.9.13) which must or must not be filled in according to the following *CONDITION(15)*:



the intention is to record the data relative to the transport of the goods sold and of the subject which has provided for the transport, in the case of deferred invoicing or accompanying invoice

[2.1.9.1] DatiAnagraficiVettore [Carrier's identity data]

[2.1.9.1.1] IdFiscaleIVA [VAT ID]

[2.1.9.1.1.1] IdPaese [Country ID]

Obligatory: YES, but only if the *CONDITION(15)* is fulfilled.

Purpose: to identify, together with the *IdCodice* field (2.1.9.1.1.2), the subject which transports the goods.

Entry criteria: the field, according to the standard ISO 3166-1 alpha-2 code, must contain the code of the country which has attributed the tax identity to the carrier.

[2.1.9.1.1.2] IdCodice [Code ID]

Obligatory: **YES, but only if the *CONDITION(15)* is fulfilled.**

Purpose: to identify, for tax purposes, together with the *IdPaese* field (2.1.9.1.1.1), the subject which transports the goods.

Entry criteria: if the *IdPaese* = "IT" (subject resident in Italy), the field must contain the carrier's VAT code; in all other cases (subject resident abroad) it must contain the tax identify that the carrier has been attributed by his/her/its own country.

[2.1.9.1.2] Codice Fiscale [Tax code]

Obligatory: **NO.**

Purpose: this is additional information for the identification of the carrier.

Entry criteria: if this field is filled in, it must contain the carrier's tax code: 11 numbers in the case of a legal person, or 16 alphanumeric characters, in the case of a natural person.

[2.1.9.1.3] Anagrafica [Identity data]

[2.1.9.1.3.1] Denominazione [Company name]

Obligatory: **YES, but only if the *CONDITION(15)* is fulfilled and if the carrier is a legal person; if this field is filled in, the fields *Nome* (2.1.9.1.3.2) and *Cognome* (2.1.9.1.3.3) must not be filled in.**

Purpose: to identify the carrier.

Entry criteria: the field must contain the name of the firm or company which is the legal person which represents the carrier for VAT purposes; if it is filled in, the fields *Nome* (2.1.9.1.3.2) and/or *Cognome* (2.1.9.1.3.3) must not be filled in.

[2.1.9.1.3.2] Nome [First name]

Obligatory: **YES, but only if the *CONDITION(15)* is fulfilled and if the carrier is a natural person; if this field is filled in, the field *Denominazione* (2.1.9.1.3.1) must not be filled in.**

Purpose: to identify the carrier.

Entry criteria: the field must contain the first name/s of the natural person who represents the carrier for VAT purposes; if this field is filled in, the field *Denominazione* (2.1.9.1.3.1) must not be filled in; conversely the field *Cognome* (2.1.9.1.3.3) must be filled in.

[2.1.9.1.3.3] Cognome [Surname]

Obligatory: **YES, but only if** the *CONDITION(15)* is fulfilled and if the carrier is a natural person; if this field is filled in, the field *Denominazione* (2.1.9.1.3.1) must not be filled in.

Purpose: to identify the carrier.

Entry criteria: the field must contain the surname of the natural person who represents the carrier for VAT purposes; if this field is filled in, the field *Denominazione* (2.1.9.1.3.1) must not be filled in; conversely the field *Nome* (2.1.9.1.3.2) must be filled in.

[2.1.9.1.3.4] Titolo [Title]

Obligatory: **NO**.

Purpose: to complete the identity data of the carrier.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the title of the subject, is left to the user's discretion, according to requirements; however, it must respect the features established by the XSD scheme.

[2.1.9.1.3.5] CodEORI [EORI code]

Obligatory: **NO**.

Purpose: to unequivocally identify the carrier by means of the code assigned pursuant to EC Regulation no. 312 of 16 April 2009 to the subject which, in the capacity of carrier, has carried out customs procedures in Italy.

Entry criteria: if this field is filled in, it must contain the EORI (Economic Operator Registration and Identification) code, in respect of the features established by the XSD scheme.

[2.1.9.1.4] NumeroLicenzaGuida [Driving licence number]

Obligatory: **NO**.

Purpose: to unequivocally identify the subject who drives the vehicle containing the goods transported (e.g. the driving licence number).

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the driving licence number, is left to the discretion of the sender, according to requirements; however, it must respect the features established by the XSD scheme.

[2.1.9.2] MezzoTrasporto [Means of transport]

Obligatory: **NO**.

Purpose: to identify the means used to transport the goods.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the means of transport, is left to the discretion of the sender, according to requirements; however, it must respect the features established by the XSD scheme.

[2.1.9.3] CausaleTrasporto [Reason for transport]

Obligatory: **NO**.

Purpose: to identify why the goods are transported (e.g. for sale, for processing, for deposit, on loan, for viewing, for repair, etc.).

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the reason for the transport, is left to the discretion of the sender, according to requirements; however, it must respect the features established by the XSD scheme.

[2.1.9.4] NumeroColli [Number of packages]

Obligatory: **NO**.

Purpose: to visually identify the number of packages which contain the goods transported.

Entry criteria: if this field is filled in, it must contain a whole number of a maximum of 4 figures.

[2.1.9.5] Descrizione [Description]

Obligatory: **NO**.

Purpose: to identify the nature, quality and quantity of the goods transported.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain a description of the goods, is left to the discretion of the sender, according to requirements; however, it must respect the features established by the XSD scheme.

[2.1.9.6] UnitaMisuraPeso [Weight unit of measurement]

Obligatory: **NO**.

Purpose: to indicate the unit of measurement referred to the weight of the goods transported.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the unit of measurement referring to weight, is left to the discretion of the sender, according to requirements; however, it must respect the features established by the XSD scheme.

[2.1.9.7] PesoLordo [Gross weight]

Obligatory: **NO**.

Purpose: to indicate the gross weight of the goods transported.

Entry criteria: if this field is filled in, it must contain a whole number and two decimal places. The decimals, separated from the whole number by a decimal point ("."), must always be indicated even if they are equal to zero (e.g. 320.00).

[2.1.9.8] PesoNetto [Net weight]

Obligatory: **NO**.

Purpose: to indicate the net weight of the goods transported.

Entry criteria: if this field is filled in, it must contain a whole number and two decimal places. The decimals, separated from the whole number by a decimal point ("."), must always be indicated even if they are equal to zero (e.g. 320.00).

[2.1.9.9] DataOraRitiro [Collection date and time]

Obligatory: **NO**.

Purpose: to indicate the date and the time at which the goods leave the seller's premises.

Entry criteria: if this field is filled in, it must contain a date and time in the format YYYY-MM-DDTHH:MM:SS (ISO 8601:2004 standard).

[2.1.9.10] DataInizioTrasporto [Transport starting date]

Obligatory: **NO**.

Purpose: to indicate the date on which the transport of the goods begins.

Entry criteria: if this field is filled in, it must contain the date on which the transport begins in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.1.9.11] TipoResa [Delivery terms]

Obligatory: **NO**.

Purpose: to indicate the commercial agreement defining the delivery terms of the goods, agreed between buyer and seller. The International Chamber of Commerce has collected under the name “Incoterms” a series of rules, valid throughout the world, which allow for a precise interpretation of the terms used in purchase/sale contracts.

Entry criteria: if this field is filled in, it must contain the Incoterms code comprising 3 characters.

[2.1.9.12] IndirizzoResa [Delivery address]

[2.1.9.12.1] Indirizzo [Address]

Obligatory: **YES, but only if** the *CONDITION(15)* is fulfilled and if at least one other field of the *IndirizzoResa* block (2.1.9.12) is filled in.

Purpose: to identify the place where the delivery terms are fulfilled.

Entry criteria: the field must contain the address (Street, Square, etc.) where the delivery terms are fulfilled, even if not in Italy. Although there is a specific field (see *NumeroCivico* (2.1.9.12.2)), this field can be filled in with the complete address including the street number (example in Figure 2).

[2.1.9.12.2] NumeroCivico [Street number]

Obligatory: **YES, but only if** the *CONDITION(15)* is fulfilled and if at least one other field of the *IndirizzoResa* block (2.1.9.12) is filled in and if the street number has not been indicated in the *Indirizzo* field (2.1.9.12.1) (example in Figure 2).

Purpose: to identify the place where the delivery terms are fulfilled.

Entry criteria: the field must contain the street number of the address where the delivery terms are fulfilled.

[2.1.9.12.3] CAP [Postcode]

Obligatory: **YES, but only if** the *CONDITION(15)* is fulfilled and if at least one other field of the *IndirizzoResa* block (2.1.9.12) is filled in.

Purpose: to identify the place where the delivery terms are fulfilled.

Entry criteria: the field must contain the postcode of the place where the delivery terms are fulfilled.

[2.1.9.12.4] Comune [Town/City]

Obligatory: **YES, but only if** the *CONDITION(15)* is fulfilled and if at least one other field of the *IndirizzoResa* block (2.1.9.12) is filled in.

Purpose: to identify the place where the delivery terms are fulfilled.

Entry criteria: the field must contain the full name of the town or city (also if abroad) of the place where the delivery terms are fulfilled. Abbreviations are allowed (e.g. "St" for Saint → and similar) entirely at the user's discretion, although these must be understandable.

[2.1.9.12.5] Provincia [Province]

Obligatory: **YES, but only if** the *CONDITION(15)* is fulfilled and if at least one other field of the *IndirizzoResa* block (2.1.9.12) is filled in and if the offices are in Italy.

Purpose: to identify the place where the delivery terms are fulfilled.

Entry criteria: the field must contain the initials of the Italian province in which the town/city indicated in the *Comune* field (2.1.9.12.4) is located. It must not be filled in if the *Country* field (2.1.9.12.6) is filled in with something other than "IT".

[2.1.9.12.6] Nazione [Country]

Obligatory: **YES, but only if** the *CONDITION(15)* is fulfilled and if at least one other field of the *IndirizzoResa* block (2.1.9.12) is filled in.

Purpose: to identify the place where the delivery terms are fulfilled.

Entry criteria: the field, according to the standard ISO 3166-1 alpha-2 code, must contain the code of the country in which the town/city indicated in the *Comune* field (2.1.9.12.4) is located.

[2.1.9.13] DataOraConsegna [Delivery date and time]

Obligatory: **NO**.

Purpose: to indicate the date and the time at which the goods are to be delivered to the addressee.

Entry criteria: if this field is filled in, it must contain a date and time in the format YYYY-MM-DDTHH:MM:SS (ISO 8601:2004 standard).

[2.1.10] FatturaPrincipale [Main invoice]

This is a data block (2.1.10.1 and 2.1.10.2) which must or must not be filled in according to the following *CONDITION(16)*:



there is an invoice which summarises the complementary transactions of each quarter of the calendar year carried out by the carrier on behalf of the customer pursuant to art. 74, section 4, Italian Pres. Decree 633/72

[2.1.10.1] NumeroFatturaPrincipale [Number of main invoice]

Obligatory: **YES, but only if** the *CONDITION(16)* is fulfilled.

Purpose: to indicate the number of the main invoice issued by the road carriers for the complementary services which are being invoiced.

Entry criteria: the field contains the number of the document which can be composed of letters and numbers.

[2.1.10.2] DataFatturaPrincipale [Main invoice date]

Obligatory: **YES, but only if** the *CONDITION(16)* is fulfilled.

Purpose: to indicate the issue date of the document referred to in the preceding point.

Entry criteria: this field contains the date on which the document is issued, in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.2] DatiBeniServizi [Goods/Services data]

This block contains the data relative to the transaction to which the invoice refers: the sale of goods or the performance of services.

[2.2.1] DettaglioLinee [Detail of lines]

This block (from 2.2.1.1 to 2.2.1.16.4) is repeated for every line of detail of the document.

[2.2.1.1] NumeroLinea [Line number]

Obligatory: **YES, always.**

Purpose: to place the detail lines in order (and also as reference for other fields of the form).

Entry criteria: this field must contain a number, starting from 1.

[2.2.1.2] TipoCessionePrestazione [Type of sale/service]

Obligatory: **YES, but only if** the line referred to regards a discount, bonus, reduction or extra charge.

Purpose: for the correct determination of the taxable base (art. 13, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the indication of the type of sale/service, therefore subject to discount, bonus, refund or extra charge, indicated by the following codes: "SC" [discount], "PR" [bonus], "AB" [refund], "AC" [extra charge].

[2.2.1.3] CodiceArticolo [Article code]

This is a data block ([2.2.1.3.1] and [2.2.1.3.2]) which must or must not be filled in according to the following *CONDITION(17)*:



the intention is to record the fact that the article described on the detail line is included among those encoded according to the known code types (e.g. CPV, EAN, TARIC, etc.)

This block may be repeated several times: several types of codes can thus be associated with the same article.

[2.2.1.3.1] CodiceTipo [Type code]

Obligatory: **YES, but only if** the *CONDITION(17)* is fulfilled.

Purpose: to identify the product code standard.

Entry criteria: the field, in respect of the features established by the XSD scheme, must contain the indication of the type of code of the article indicated in the field [2.2.1.3.1] (e.g. "EAN", "SSC", "TARIC", "CPV", or "Supplier's Art. Code", "Customer's Art. Code").

[2.2.1.3.1] CodiceValore [Value code]

Obligatory: **YES, but only if** the *CONDITION(17)* is fulfilled.

Purpose: to allow for the unequivocal identification of a product in respect of the type of code.

Entry criteria: the field must be filled in with the indication of the value of the article code corresponding to the article code type.

[2.2.1.4] Descrizione [Description]

Obligatory: **YES, always.**

Purpose: this information is required by law (art. 21, section 2, letter b, Italian Pres. Decree 633/1972).

Entry criteria: the field, in respect of the features established by the XSD scheme, must contain the indication of the nature and quality of the goods/service to which the transaction refers. It may also refer to a preceding document issued on the basis of an advance/down payment.

[2.2.1.5] Quantità [Quantity]

Obligatory: **YES, but only if** the goods/service can objectively be quantified.

Purpose: this information is required by law (art. 21, section 2, letter b, Italian Pres. Decree 633/1972).

Entry criteria: the field must contain a quantity, expressed according to the unit of measurement indicated in the field *UnitàMisura* (2.2.1.6),

composed of a whole number and a minimum of two and a maximum of eight decimal places. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 25.00).

[2.2.1.6] UnitaMisura [Unit of measurement]

Obligatory: **YES, but only if** a quantity has been indicated (in the *Quantità* field (2.2.1.5)).

Purpose: to make the quantification expressed in the *Quantità* field (2.2.1.5) intelligible.

Entry criteria: the field, in respect of the features established by the XSD scheme, must contain the base unit in which the quantity is expressed.

[2.2.1.7] DataInizioPeriodo [Period starting date]

Obligatory: **YES, but only if** the detail line refers to a service which is provided over a certain length of time and which is invoiced according to distinct periods.

Purpose: to indicate the beginning of the period of time to which the invoice refers.

Entry criteria: this field must contain the starting date of the period of reference, in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.2.1.8] DataFinePeriodo [Period closing date]

Obligatory: **YES, but only if** the detail line refers to a service which is provided over a certain length of time and which is invoiced according to distinct periods.

Purpose: to indicate the end of the period of time to which the invoice refers.

Entry criteria: this field must contain the closing date of the period of reference, in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.2.1.9] PrezzoUnitario [Unit price]

Obligatory: **YES, always.**

Purpose: this information is required by law (art. 21, section 2, letter c, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the unit price or the cost of the goods/service. It must be filled in by a whole number and a minimum of two and a maximum of eight decimal places. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 175.00). If the value to be expressed is negative (such as in the case of an advance or a down payment), it must be preceded by the minus sign (“-”).

[2.2.1.10] ScontoMaggiorazione [Discount - Extra charge]

This is a data block (from 2.2.1.10.1 to 2.2.1.10.3) which must or must not be filled in according to the following *CONDITION(18)*:



the seller/provider applies an extra charge or a discount on the agreed payment for the goods/service entered on the detail line

This block may be repeated several times: this allows for also representing possible discounts of the “cascade” type.



Note: since the discount can also be represented as a detail line (“SC” in the *TipoCessionePrestazione* field (2.2.1.2)), it should be emphasised that, for the same discount, only one of the two methods should be used.

[2.2.1.10.1] Tipo [Type]

Obligatory: **YES, but only if** the *CONDITION(18)* is fulfilled.

Purpose: to indicate if this is a discount, regardless of the reason, or an extra charge, applied on the payment for the goods/service indicated on the detail line.

Entry criteria: in the case of a discount, this field must be filled in with “SC”, and with “MG” in the case of an extra charge.

[2.2.1.10.2] Percentuale [Percentage]

Obligatory: **YES, but only if** the *CONDITION(18)* is fulfilled and if the *Importo* [Amount] field (2.2.1.10.3) is not filled in.

Purpose: to indicate the percentage of the discount or increase applied on the payment for the goods/service referred to on the detail line.

Entry criteria: the field must be filled in with the percentage of the discount/extra charge. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 5.00).

[2.2.1.10.3] **Importo** [Amount]

Obligatory: **YES, but only if** the *CONDITION(18)* is fulfilled and if the *Percentuale* field (2.2.1.10.2) is not filled in.

Purpose: to indicate the amount of the discount or increase applied on the payment for the goods/service referred to on the detail line.

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 55.00).



Note: providing *CONDITION(18)* is fulfilled, both the *Percentuale* and the *Importo* fields can be filled in.

The discount can be represented either as a positive amount or as a negative amount; in the first case the field *Importo* (2.2.1.10.3) will be qualified as a “discount” by the field *Tipo* (2.2.1.10.1), whereas in the second case it will be further qualified as a “discount” by the presence of the minus sign before the number (e.g. -55.00).

[2.2.1.11] **PrezzoTotale** [Total price]

Obligatory: **YES, always.**

Purpose: to indicate the total taxable amount of the base value of the transaction minus any discounts and plus any extra charge (art. 21, section 2, lett. c, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the total (decreased/increased) price of the goods/service. It must be filled in by a whole number and a minimum of two and a maximum of eight decimal places. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 1540.00). The

indications for the field *PrezzoUnitario* (2.2.1.9) for negative values also hold firm.

[2.2.1.12] Aliquotaleva [VAT rate]

Obligatory: **YES, always.**

Purpose: to indicate the value VAT rate (as a percentage) to be applied to the taxable amount in order to calculate the tax (art. 21, section 2, lett. c, Italian Pres. Decree 633/1972).

Entry criteria: this field must be filled in with the value contemplated by tax legislation. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 4.00); in the case of exemption from the tax, the field must be filled in with zeros (0.00).

[2.2.1.13] Ritenuta [Withholding tax]

Obligatory: **YES, but only if** the transaction is subject to withholding tax.

Purpose: to indicate that the base value of the transaction is subject to withholding tax, whether as prepaid tax or as definitive tax.

Entry criteria: this field can be filled in only with “YES”.

[2.2.1.14] Natura [Kind]

Obligatory: **YES, but only if** the transaction is not included in the “taxable” transactions or in the case of a reverse charge.

Purpose: to indicate the kind of transactions which are not included in taxable transactions for which an invoice is issued or in cases of a reversed charge.

Entry criteria: this field must contain one of the codes included on the associated list.

[2.2.1.15] RiferimentoAmministrazione [Administration reference]

Obligatory: **Recommended.**

Purpose: to give a possible reference which may be useful for the addressee of the document for administrative - accounting - management purposes to facilitate the automatic processing of the invoice on the part of the recipient (such as in the case of expenditure items, the income statement, etc.).

Entry criteria: no particular criterion is established; the system for filling in this field, for the above illustrated use, must be the result of an agreement between the parties, the addressee of the document on one side and the subject filling in the document on the other; it will be in the interest of the former (the addressee of the document) to communicate exactly what to enter in this field, however always in respect of the features established by the XSD scheme.

[2.2.1.16] AltriDatiGestionali [Other management data]

This is a data block (from 2.2.1.16.1 to 2.2.1.16.4) which must or must not be filled in according to the following *CONDITION(19)*:



the intention is to give evidence of additional information that the addressee has requested to be included on the document, referring to each single detail line of the said document, for processing or other purposes

This block may be repeated several times: several different types of management information can thus be entered for each line.

[2.2.1.16.1] TipoDato [Type of information]

Obligatory: **YES, but only if** the *CONDITION(19)* is fulfilled.

Purpose: to identify the type of the information.

Entry criteria: the field, in respect of the features established by the XSD scheme, must be filled in as agreed between the parties, in a manner which qualifies the information entered in the other fields of the block (*RiferimentoTesto*, *RiferimentoNumero*, *RiferimentoData*).

[2.2.1.16.2] RiferimentoTesto [Text reference]

Obligatory: **YES, but only if** the *CONDITION(19)* is fulfilled and the fields *RiferimentoNumero* (2.2.1.16.3) and *RiferimentoData* (2.2.1.16.4) are left blank.

Purpose: to indicate additional information when it can be represented in an alphanumeric format.

Entry criteria: the field, in respect of the features established by the XSD scheme, must be filled in with an alphanumeric value.

[2.2.1.16.3] RiferimentoNumero [Numeric reference]

Obligatory: **YES, but only if** the *CONDITION(19)* is fulfilled and the fields *RiferimentoTesto* (2.2.1.16.2) and *RiferimentoData* (2.2.1.16.4) are left blank.

Purpose: to indicate additional information when it can be represented in a numeric format.

Entry criteria: this field must be filled in by a whole number and a minimum of two and a maximum of eight decimal places. The decimals, separated from the whole number by a decimal point ((".")), must always be indicated even if they are equal to zero (e.g. 112233.00).

[2.2.1.16.4] RiferimentoData [Reference date]

Obligatory: **YES, but only if** the *CONDITION(19)* is fulfilled and the fields *RiferimentoTesto* (2.2.1.16.2) and *RiferimentoNumero* (2.2.1.16.3) are left blank.

Purpose: to indicate additional information when it can be represented in a numeric format.

Entry criteria: this field contains a date in the format YYYY-MM-DD (ISO 8601:2004 standard).



Note: providing *CONDITION(19)* is fulfilled, the fields *RiferimentoTesto*, *RiferimentoNumero* and *RiferimentoData* can all be filled in together if referring to the same *TipoData*

Some examples of how the *DettaglioLinee* block can be filled in are given below.

invoice for the sale of 25 units of a certain article, with a unit price of Euro 150 and VAT at 21%; the invoice has only one line

```
.....
<DettaglioLinee>
  <NumeroLinea>1</NumeroLinea>
  <Descrizione>Bene cod. X</Descrizione>
  <Quantita>25.00</Quantita>
  <UnitaMisura>Pezzo</UnitaMisura>
  <PrezzoUnitario>150.00</PrezzoUnitario>
  <PrezzoTotale>3750.00</PrezzoTotale>
  <AliquotaIVA>21.00</AliquotaIVA>
</DettaglioLinee>
.....
```

Figura 15

invoice composed of two lines: the first regards a sale of 25 units of a certain article, with a unit price of Euro 150 and VAT at 21%; the second line is for the packaging costs of the goods (complementary charge) equal to Euro 50

```
.....
<DettaglioLinee>
  <NumeroLinea>1</NumeroLinea>
  <Descrizione>Bene cod. X</Descrizione>
  <Quantita>25.00</Quantita>
  <UnitaMisura>Pezzo</UnitaMisura>
  <PrezzoUnitario>150.00</PrezzoUnitario>
  <PrezzoTotale>3750.00</PrezzoTotale>
  <AliquotaIVA>21.00</AliquotaIVA>
</DettaglioLinee>
<DettaglioLinee>
  <NumeroLinea>2</NumeroLinea>
  <TipoCessionePrestazione>AC</TipoCessionePrestazione>
  <Descrizione>Materiale da imballaggio</Descrizione>
  <PrezzoUnitario>50.00</PrezzoUnitario>
  <PrezzoTotale>50.00</PrezzoTotale>
  <AliquotaIVA>21.00</AliquotaIVA>
</DettaglioLinee>
.....
```

Figura 16

Nota: la spesa accessoria può essere rappresentata, in alternativa, tra i dati di riepilogo come nell'esempio di Figura 19

invoice for the performance of a service, provided in the first quarter of 2012, VAT at 10%, amount for the service discounted by 5%, with withholding tax; the invoice has only one line

```
.....
<DettaglioLinee>
  <NumeroLinea>1</NumeroLinea>
  <Descrizione>Servizio abcde</Descrizione>
  <DataInizioPeriodo>2012-01-01</DataInizioPeriodo>
  <DataFinePeriodo>2012-03-31</DataFinePeriodo>
  <PrezzoUnitario>5500.00</PrezzoUnitario>
  <ScontoMaggiorazione>
    <Tipo>SC</Tipo>
    <Percentuale>5.00</Percentuale>
  </ScontoMaggiorazione>
  <PrezzoTotale>5225.00</PrezzoTotale>
  <AliquotaIVA>10.00</AliquotaIVA>
  <Ritenuta>SI</Ritenuta>
</DettaglioLinee>
.....
```

Figura 17

the same case as that above with the discount entered as a detail line

```
.....
<DettaglioLinee>
  <NumeroLinea>1</NumeroLinea>
  <Descrizione> Servizio abcde</Descrizione>
  <DataInizioPeriodo>2012-01-01</DataInizioPeriodo>
  <DataFinePeriodo>2012-03-31</DataFinePeriodo>
  <PrezzoUnitario>5500.00</PrezzoUnitario>
  <PrezzoTotale>5500.00</PrezzoTotale>
  <AliquotaIVA>10.00</AliquotaIVA>
  <Ritenuta>SI</Ritenuta>
</DettaglioLinee>
<DettaglioLinee>
  <NumeroLinea>2</NumeroLinea>
  <TipoCessionePrestazione>SC</TipoCessionePrestazione>
  <Descrizione> Sconto su Servizio abcde</Descrizione>
  <PrezzoUnitario>-275.00</PrezzoUnitario>
  <PrezzoTotale>-275.00</PrezzoTotale>
  <AliquotaIVA>10.00</AliquotaIVA>
  <Ritenuta>SI</Ritenuta>
</DettaglioLinee>
.....
```

Figura 18

[2.2.2] DatiRiepilogo [Summary data]

This data block (from 2.2.2.1 to 2.2.2.8) must be repeated for every rate and/or kind present on the detail lines of the document. It must be also repeated when, in presence of same rate, you need represent different tax payment methods, in application of split payment.

[2.2.2.1] AliquotaIVA [VAT rate]

Obligatory: **YES, always.**

Purpose: to indicate the VAT rate to which the data indicated in the other fields of the *DatiRiepilogo* block refer, including zero rate (art. 21, section 2, lett. e, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain a VAT rate which must be the same as that in the *AliquotaIVA* field (2.2.1.12) of the detail lines.

[2.2.2.2] Natura [Kind]

Obligatory: **YES, but only if** at least one of the *Natura* fields (2.2.1.14) of the detail lines is filled in.

Purpose: to indicate the type of exemption referred to by the data indicated in the other fields of the *DatiRiepilogo* block, or in the case of a reversed charge.

Entry criteria: this field must be filled in with the same value as that in the *Natura* field (2.2.1.14) of the detail lines. If present, the preceding field *AliquotaIVA* (2.2.2.1) must be filled in with "0.00".

[2.2.2.3] SpeseAccessorie [Complementary expenses]

Obligatory: **YES, but only if** there are complementary expenses other than those that are indicated as detail lines (lines with the field *TipoCessionePrestazione* (2.2.1.2) filled in with "AC").

Purpose: to indicate the part of the taxable base which ensues from complementary transactions (art. 12, Italian Pres. Decree 633/1972).

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point ("."), must always be indicated even if they are equal to zero (e.g. 40.00).

[2.2.2.4] Arrotondamento [Rounding up/down]

Obligatory: **YES, but only if** the amount has been rounded up/down for determining the taxable amount.

Purpose: to indicate any rounding up/down carried out on a value with more than two decimal places (resulting from the sum of the values in the *PrezzoTotale* fields (2.2.1.11) of all detail lines with the same VAT rate or of the same kind) to obtain a value with only two decimal places (that of the *ImponibileImporto* field (2.2.2.5)).

Entry criteria: the field must be filled in with a whole number and a maximum of eight decimal places. In the case of rounding down, the figure must be preceded by the minus sign ("-").

[2.2.2.5] ImponibileImporto [Taxable amount]

Obligatory: **YES, always.**

Purpose: this is the taxable base, in the case of transactions subject to taxation (*AliquotaIVA* field (2.2.2.1) other than 0.00), or in the opposite case (*Natura* field (2.2.2.2) filled in) the amount of the transaction (art. 21, section 2, lett. e, Italian Pres. Decree 633/1972).

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point ("."), must always be indicated even if they are equal to zero (e.g. 2585.00).

[2.2.2.6] Imposta [Tax]

Obligatory: **YES, always.**

Purpose: to indicate the VAT tax, corresponding to the application of the VAT rate on the relative taxable amount (art. 21, section 2, lett. e, Italian Pres. Decree 633/1972).

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point ("."), must always be indicated even if they are equal to zero (e.g. 255.00). The value must be the result of the *AliquotaIVA* (2.2.2.1) multiplied by the *ImponibileImporto* (2.2.2.5); therefore it is equal to 0.00 if the field *Natura* (2.2.2.2) is filled in.

[2.2.2.7] Esigibilità IVA [VAT due date]

Obligatory: **YES, but only if** the transaction is subject to VAT.

Purpose: to indicate whether the VAT payment is due immediately or deferred, or whether a transaction is subject to split payment mechanism.

Entry criteria: The field must be filled in with “I” for VAT due immediately, with “D” if the VAT payment is deferred, with “S” for split payment.

[2.2.2.8] Riferimento Normativo [Reference provision]

Obligatory: **YES, but only if** the field *Natura* (2.2.2.2) is filled in and therefore in the case of transactions which are exempt from VAT or in the case of a reversed charge.

Purpose: to indicate the legal grounds for the tax exemption (art. 21, section 6, Italian Pres. Decree 633/1972).

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain indication of a law, is left to the user's discretion according to requirements; however, it must respect the features established by the XSD scheme.

Some examples of how the *DatiRiepilogo* block connected to the *DettaglioLinee* block can be filled in are given below.

invoice composed of two lines, both relative to transactions subject to taxation, with 21% VAT and split payment; with packaging costs of Euro 50 indicated in the summary data

```
.....  
<DettaglioLinee>  
  <NumeroLinea>1</NumeroLinea>  
  <Descrizione>Bene cod. X</Descrizione>  
  <Quantita>10.00</Quantita>  
  <UnitaMisura>Pezzo</UnitaMisura>  
  <PrezzoUnitario>315.00</PrezzoUnitario>  
  <PrezzoTotale>3150.00</PrezzoTotale>  
  <AliquotaIVA>21.00</AliquotaIVA>  
</DettaglioLinee>  
<DettaglioLinee>  
  <NumeroLinea>2</NumeroLinea>  
  <Descrizione>Bene cod. y</Descrizione>  
  <Quantita>10.00</Quantita>  
  <UnitaMisura>Pezzo</UnitaMisura>  
  <PrezzoUnitario>75.00</PrezzoUnitario>  
  <PrezzoTotale>750.00</PrezzoTotale>  
  <AliquotaIVA>21.00</AliquotaIVA>  
</DettaglioLinee>  
<DatiRiepilogo>  
  <AliquotaIVA>21.00</AliquotaIVA>  
  <SpeseAccessorie>50.00</SpeseAccessorie>  
  <ImponibileImporto>3950.00</ImponibileImporto>  
  <Imposta>829.50</Imposta>  
  <EsigibilitaIVA>S</EsigibilitaIVA>  
</DatiRiepilogo>  
.....
```

Figura 19

invoice composed of two lines, both relative to transactions subject to taxation, with VAT and split payment, at 21% for the first line and 10% for the second line; the packaging costs of Euro 60 are divided proportionately between the two VAT rates and indicated in the summary data

```
.....
<DettaglioLinee>
  <NumeroLinea>1</NumeroLinea>
  <Descrizione>Bene cod. X</Descrizione>
  <Quantita>10.00</Quantita>
  <UnitaMisura>Pezzo</UnitaMisura>
  <PrezzoUnitario>500.00</PrezzoUnitario>
  <PrezzoTotale>5000.00</PrezzoTotale>
  <AliquotaIVA>10.00</AliquotaIVA>
</DettaglioLinee>
<DettaglioLinee>
  <NumeroLinea>2</NumeroLinea>
  <Descrizione>Bene cod. y</Descrizione>
  <Quantita>10.00</Quantita>
  <UnitaMisura>Pezzo</UnitaMisura>
  <PrezzoUnitario>1000.00</PrezzoUnitario>
  <PrezzoTotale>10000.00</PrezzoTotale>
  <AliquotaIVA>21.00</AliquotaIVA>
</DettaglioLinee>
<DatiRiepilogo>
  <AliquotaIVA>10.00</AliquotaIVA>
  <SpeseAccessorie>20.00</SpeseAccessorie>
  <ImponibileImporto>5020.00</ImponibileImporto>
  <Imposta>502.00</Imposta>
  <EsigibilitaIVA>S</EsigibilitaIVA>
</DatiRiepilogo>
<DatiRiepilogo>
  <AliquotaIVA>21.00</AliquotaIVA>
  <SpeseAccessorie>40.00</SpeseAccessorie>
  <ImponibileImporto>10040.00</ImponibileImporto>
  <Imposta>2108.40</Imposta>
  <EsigibilitaIVA>S</EsigibilitaIVA>
</DatiRiepilogo>
.....
```

Figura 20

invoice composed of two lines, both relative to transactions subject to taxation, with 21% VAT and split payment; with packaging costs of Euro 50 indicated on the detail lines

```
.....
<DettaglioLinee>
  <NumeroLinea>1</NumeroLinea>
  <Descrizione>Bene cod. x</Descrizione>
  <Quantita>10.00</Quantita>
  <UnitaMisura>Pezzo</UnitaMisura>
  <PrezzoUnitario>315.00</PrezzoUnitario>
  <PrezzoTotale>3150.00</PrezzoTotale>
  <AliquotaIVA>21.00</AliquotaIVA>
</DettaglioLinee>
<DettaglioLinee>
  <NumeroLinea>2</NumeroLinea>
  <Descrizione>Bene cod. y</Descrizione>
  <Quantita>10.00</Quantita>
  <UnitaMisura>Pezzo</UnitaMisura>
  <PrezzoUnitario>75.00</PrezzoUnitario>
  <PrezzoTotale>750.00</PrezzoTotale>
  <AliquotaIVA>21.00</AliquotaIVA>
</DettaglioLinee>
<DettaglioLinee>
  <NumeroLinea>3</NumeroLinea>
  <TipoCessionePrestazione>AC</TipoCessionePrestazione>
  <Descrizione>Materiale da imballaggio</Descrizione>
  <PrezzoUnitario>50.00</PrezzoUnitario>
  <PrezzoTotale>50.00</PrezzoTotale>
  <AliquotaIVA>21.00</AliquotaIVA>
</DettaglioLinee>
<DatiRiepilogo>
  <AliquotaIVA>21.00</AliquotaIVA>
  <ImponibileImporto>3950.00</ImponibileImporto>
  <Imposta>829.50</Imposta>
  <EsigibilitaIVA>S</EsigibilitaIVA>
</DatiRiepilogo>
.....
```

Figura 21

invoice composed of two lines, both relative to transactions subject to withholding prepaid tax, with VAT due immediately at 21%

```
.....  
<DettaglioLinee>  
  <NumeroLinea>1</NumeroLinea>  
  <Descrizione>Servizio X</Descrizione>  
  <PrezzoUnitario>3150.00</PrezzoUnitario>  
  <PrezzoTotale>3150.00</PrezzoTotale>  
  <AliquotaIVA>21.00</AliquotaIVA>  
  <Ritenuta>SI</Ritenuta>  
</DettaglioLinee>  
<DettaglioLinee>  
  <NumeroLinea>2</NumeroLinea>  
  <Descrizione>Servizio y</Descrizione>  
  <PrezzoUnitario>750.00</PrezzoUnitario>  
  <PrezzoTotale>750.00</PrezzoTotale>  
  <AliquotaIVA>21.00</AliquotaIVA>  
  <Ritenuta>SI</Ritenuta>  
</DettaglioLinee>  
<DatiRiepilogo>  
  <AliquotaIVA>21.00</AliquotaIVA>  
  <ImponibileImporto>3900.00</ImponibileImporto>  
  <Imposta>819.00</Imposta>  
  <EsigibilitaIVA>I</EsigibilitaIVA>  
</DatiRiepilogo>  
.....
```

Figura 22

invoice composed of three lines, the first two relative to transactions subject to 21% VAT and split payment, and the third relative to a transaction exempt from VAT

```
.....  
<DettaglioLinee>  
  <NumeroLinea>1</NumeroLinea>  
  <Descrizione>Bene cod. X</Descrizione>  
  <Quantita>10.00</Quantita>  
  <UnitaMisura>Pezzo</UnitaMisura>  
  <PrezzoUnitario>315.00</PrezzoUnitario>  
  <PrezzoTotale>3150.00</PrezzoTotale>  
  <AliquotaVA>21.00</AliquotaVA>  
</DettaglioLinee>  
<DettaglioLinee>  
  <NumeroLinea>2</NumeroLinea>  
  <Descrizione>Bene cod. y</Descrizione>  
  <Quantita>10.00</Quantita>  
  <UnitaMisura>Pezzo</UnitaMisura>  
  <PrezzoUnitario>75.00</PrezzoUnitario>  
  <PrezzoTotale>750.00</PrezzoTotale>  
  <AliquotaVA>21.00</AliquotaVA>  
</DettaglioLinee>  
<DettaglioLinee>  
  <NumeroLinea>3</NumeroLinea>  
  <Descrizione>Prestazione zkw</Descrizione>  
  <PrezzoUnitario>1600.50</PrezzoUnitario>  
  <PrezzoTotale>1600.50</PrezzoTotale>  
  <AliquotaVA>0.00</AliquotaVA>  
  <Natura>N4</Natura>  
</DettaglioLinee>  
<DatiRiepilogo>  
  <AliquotaVA>21.00</AliquotaVA>  
  <ImponibileImporto>3900.00</ImponibileImporto>  
  <Imposta>819.00</Imposta>  
  <EsigibilitaVA>S</EsigibilitaVA>  
</DatiRiepilogo>  
<DatiRiepilogo>  
  <AliquotaVA>0.00</AliquotaVA>  
  <Natura>N4</Natura>  
  <ImponibileImporto>1600.50</ImponibileImporto>  
  <Imposta>0.00</Imposta>  
  <RiferimentoNormativo>Art. x Decreto y</RiferimentoNormativo>  
</DatiRiepilogo>  
.....
```

Figura 23

invoice with amounts on the detail lines which involve rounding down (the sum of the amounts, equal to Euro 9826.9803, is rounded down to Euro 9826.98)

```
.....  
<DettaglioLinee>  
  <NumeroLinea>1</NumeroLinea>  
  <Descrizione>Bene cod. X</Descrizione>  
  <Quantita>50.00</Quantita>  
  <UnitaMisura>Pezzo</UnitaMisura>  
  <PrezzoUnitario>125.56432</PrezzoUnitario>  
  <PrezzoTotale>6278.216</PrezzoTotale>  
  <AliquotaIVA>21.00</AliquotaIVA>  
</DettaglioLinee>  
<DettaglioLinee>  
  <NumeroLinea>2</NumeroLinea>  
  <Descrizione>Bene cod. y</Descrizione>  
  <Quantita>100.00</Quantita>  
  <UnitaMisura>Pezzo</UnitaMisura>  
  <PrezzoUnitario>35.487643</PrezzoUnitario>  
  <PrezzoTotale>3548.7643</PrezzoTotale>  
  <AliquotaIVA>21.00</AliquotaIVA>  
</DettaglioLinee>  
<DatiRiepilogo>  
  <AliquotaIVA>21.00</AliquotaIVA>  
  <Arrotondamento>-0.0003</Arrotondamento>  
  <ImponibileImporto>9826.98</ImponibileImporto>  
  <Imposta>2063.67</Imposta>  
  <EsigibilitaIVA>S</EsigibilitaIVA>  
</DatiRiepilogo>  
.....
```

Figura 24

[2.3] DatiVeicoli [Vehicle data]

This is a data block (2.3.1 and 2.3.2) which must or must not be filled in according to the following *CONDITION(20)*:



the document is relative to an intra-Community sale of new vehicles, in compliance with art. 38, section 4, Italian decree law 331/1993, converted with amendments by law 427/1993

[2.3.1] Data [Date]

Obligatory: **YES, but only if** the *CONDITION(20)* is fulfilled.

Purpose: to indicate the date of the first registration or listing on a public register: this date is useful to check whether the vehicle in question must be considered new or used and therefore subject to a different VAT treatment (art. 21, section 2, lett. g, Italian Pres. Decree 633/1972).

Entry criteria: this field must contain the date (of first registration on a public register) in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.3.2] TotalePercorso [Total route]

Obligatory: **YES, but only if** the *CONDITION(20)* is fulfilled.

Purpose: to indicate the total number of kilometres driven, navigated or flown by the means of transport (art. 21, section 2, lett. g, Italian Pres. Decree 633/1972).

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the total distance travelled by the vehicle, is left to the user's discretion according to requirements; however, it must respect the features established by the XSD scheme.

[2.4] DatiPagamento [Payment data]

This is a data block (from 2.4.1 to 2.4.2.21) which must or must not be filled in according to the following *CONDITION(21)*:



the intention is to give evidence of the information relative to the payment in terms of conditions, methods and deadlines

This block can be repeated several times: it is thus possible to indicate different payment methods for the same document.

[2.4.1] CondizioniPagamento [Payment terms]

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled.

Purpose: to indicate the payment terms contemplated for the sale of the goods or the performance of the service invoiced.

Entry criteria: this field must be filled with “TP01” in the case of payment by instalments, “TP02” in the case of full payment in a lump sum, and “TP03” in the case of payment in advance.

[2.4.2] DettaglioPagamento [Payment detail]

[2.4.2.1] Beneficiario [Beneficiary]

Obligatory: **NO**.

Purpose: to indicate the identity data of the beneficiary of the payment, if different from the seller/provider.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the beneficiary’s identity, is left to the user’s discretion according to requirements; however, it must respect the features established by the XSD scheme.

[2.4.2.2] ModalitaPagamento [Payment method]

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled.

Purpose: to indicate the payment method (e.g. bank transfer, direct debit, etc.).

Entry criteria: this field must contain one of the codes included on the associated list.

[2.4.2.3] DataRiferimentoTerminiPagamento [Payment terms reference date]

Obligatory: **NO**.

Purpose: to indicate the date from which the payment terms start.

Entry criteria: this field must contain the starting date of the payment terms, in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.4.2.4] GiorniTerminiPagamento [Payment term days]

Obligatory: **NO**.

Purpose: to indicate the number of days of the payment term, starting from the date indicated in *DataRiferimentoTerminiPagamento* (2.4.2.3).

Entry criteria: this field must be filled in with a number; in the case of immediate payment, it must be 0.

[2.4.2.5] DataScadenzaPagamento [Payment term expiry date]

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled and in the case of payment by instalments (*CondizioniPagamento* field (2.4.1) = "TP01").

Purpose: to indicate the expiry date of the payment term.

Entry criteria: this field must contain the expiry date of the payment term, in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.4.2.6] ImportoPagamento [Amount of payment]

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled.

Purpose: to indicate the amount of the payment.

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point ("."), must always be indicated even if they are equal to zero (e.g. 2585.00).

[2.4.2.7] CodiceUfficioPostale [Post office code]

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled and if the payment method requires the indication of the post office.

Purpose: to indicate the code of the post office to which the payment must be sent if this is necessary for the payment method.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the code of a post office, is left to the

user's discretion according to requirements; however, it must respect the features established by the XSD scheme.

[2.4.2.8] CognomeQuietanzante [Payee's surname]

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled and if payment is in cash or by pre-authorised bank transfer.

Purpose: to indicate the surname of the payee who must collect the cash.

Entry criteria: the field, in respect of the features established by the XSD scheme, must be filled in with the payee's surname.

[2.4.2.9] NomeQuietanzante [Payee's first name/s]

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled and if payment is in cash or by pre-authorised bank transfer.

Purpose: to indicate the first name/s of the payee who must collect the cash.

Entry criteria: the field, in respect of the features established by the XSD scheme, must be filled in with the payee's first name/s.

[2.4.2.10] CFQuietanzante [Payee's tax code]

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled and if payment is in cash or by pre-authorised bank transfer.

Purpose: to indicate the tax code of the payee who must collect the cash.

Entry criteria: this field must be filled in with the payee's tax code (16 alphanumeric characters).

[2.4.2.11] TitoloQuietanzante [Payee's title]

Obligatory: **NO**.

Purpose: to complete the identity data of the payee.

Entry criteria: no particular criterion is established; the system for filling in this field, designed to contain the title of the subject, is left to the

discretion of the sender, according to requirements; however, it must respect the features established by the XSD scheme.

[2.4.2.12] IstitutoFinanziario [Bank]

Obligatory: **NO**.

Purpose: to identify the bank to which the payment must be sent if this is necessary for the payment method.

Entry criteria: the field, in respect of the features established by the XSD scheme, must be filled in with the name of the bank.

[2.4.2.13] IBAN

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled and if the payment method requires this indication.

Purpose: to identify the International Bank Account Number, more frequently referred to in the abbreviated form IBAN, which is the international standard used to unequivocally identify a bank account holder.

Entry criteria: the field must be filled in with an IBAN code.

[2.4.2.14] ABI [Italian Banking Assoc. code]

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled and if the payment method requires indication of the bank and if the IBAN code has not been filled in.

Purpose: to indicate the ABI (Italian Banking Association) code, which identifies the bank.

Entry criteria: this field must contain a code composed of 5 figures.

[2.4.2.15] CAB [Bank routing code]

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled and if the payment method requires indication of the bank and if the IBAN code has not been filled in.

Purpose: to indicate the CAB (Bank Routing Code) which identifies the branch of the bank indicated by the ABI code.

Entry criteria: this field must contain a code composed of 5 figures.

[2.4.2.16] BIC

Obligatory: **YES, but only if** the *CONDITION(21)* is fulfilled and if the payment method requires this indication.

Purpose: to indicate the BIC (Bank Identifier Code) or the SWIFT code, which identifies the beneficiary's bank and which is used in international payments by almost all banks in the world.

Entry criteria: the field must contain a minimum of 8 and a maximum of 11 alphanumeric characters.

[2.4.2.17] ScontoPagamentoAnticipato [Advance payment discount]

Obligatory: **NO**.

Purpose: to indicate the amount of the discount applied in the case of advance payment.

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point ("."), must always be indicated even if they are equal to zero (e.g. 85.00).

[2.4.2.18] DataLimitePagamentoAnticipato [Advance payment deadline]

Obligatory: **NO**.

Purpose: to indicate the deadline for making advance payment.

Entry criteria: this field must contain the deadline established for the advance payment, in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.4.2.19] PenalitàPagamentiRitardati [Late payment penalty]

Obligatory: **NO**.

Purpose: to indicate the amount of the penalty applied in the case of late payment.

Entry criteria: the field must be filled in with a whole number and two decimal places. The decimals, separated from the whole number by a decimal point (“.”), must always be indicated even if they are equal to zero (e.g. 45.00).

[2.4.2.20] DataDecorrenzaPenale [Penalty starting date]

Obligatory: **NO**.

Purpose: to indicate the starting date of the penalty term.

Entry criteria: this field contains the starting date from which the penalty will be applied, in the format YYYY-MM-DD (ISO 8601:2004 standard).

[2.4.2.21] CodicePagamento [Payment code]

Obligatory: **NO**.

Purpose: to facilitate the automatic reconciliation of the collection of payments on the part of the seller/provider if this date is then included, by the buyer/customer, in the payment data.

Entry criteria: this can contain an alphanumeric code consisting of a maximum of 60 characters.

[2.5] Allegati [Attachments]

This is a data block (from 2.5.1 to 2.5.5) to allow the compiler, subject to agreement with the document addressee, to complete the information communicated by attaching a file of any format (Pdf, Jpeg, Doc, Txt, XML, TIFF, etc.).

The need may arise from the fact that the data contained in the attached file:

- cannot be entered in any of the above-listed fields of the form;
- although contained in the above-listed fields, it is deemed more useful or convenient to transmit the information by means of a separate file.



Note: if the attachment contains one or more elements already contained on the XML form, under no circumstances can the former, if different, replace the latter which remain the officially valid figures

This block can be repeated several times: it is thus possible to attach several files.

[2.5.1] NomeAttachment [Attachment name]

Obligatory: **YES, but only if** a file is attached.

Purpose: to indicate the name of the attached file.

Entry criteria: no particular criterion is established; the system for filling in this field is left to the user's discretion, according to requirements; however, it must respect the features established by the XSD scheme.

[2.5.2] AlgoritmoCompressione [Compression algorithm]

Obligatory: **YES, but only if** the attached file is in a compressed format.

Purpose: if the attached file is in compressed format, to indicate the algorithm used for the compression (ZIP, RAR, etc.).

Entry criteria: no particular criterion is established; the system for filling in this field is left to the user's discretion, according to requirements; however, it must respect the features established by the XSD scheme.

[2.5.3] FormatoAttachment [Attachment format]

Obligatory: **NO**.

Purpose: to indicate the format of the attached file (TXT, XML, PDF, etc.).

Entry criteria: no particular criterion is established; the system for filling in this field is left to the user's discretion, according to requirements; however, it must respect the features established by the XSD scheme.

[2.5.4] DescrizioneAttachment [Attachment description]

Obligatory: **NO**.

Purpose: to give a brief description of the content of the attached file.

Entry criteria: no particular criterion is established; the system for filling in this field is left to the user's discretion, according to requirements; however, it must respect the features established by the XSD scheme.

[2.5.5] Attachment

Obligatory: **YES, but only if** a file is attached.

Purpose: this represents the actual file to be attached.

Entry criteria: the attached file must be encoded using the Base64Binary algorithm; there is no maximum size fixed in advance, but it must perform take into account the size limits contemplated for the electronic invoice (ref. "Specifiche attuative delle regole tecniche" [Specifications for application of the technical rules]).

5. EXAMPLES

To give an overview, albeit partial, of the various types of commercial transactions and to give examples of how to fill in the invoices, some examples are given below of invoices to be issued for the sale of goods or the performance of services with different details. For every example, there is:

- a short text which introduces the case represented
- an unencrypted visualisation of the data which must be contained in the xml file
- the corresponding xml file.

The example files, for each case, only contain the data absolutely necessary and, for clearer exemplification, some other non-obligatory fields relative to payment data.

Only the cases under points 5.4 and 5.5 contain details of documents connected to the invoice (contract, purchase order etc).

All the data not given in the examples can be entered, however (if deemed opportune or necessary by the seller/provider or by the buyer/customer) always in respect of the rules indicated.

5.1 Fee of a professional who subscribes to the category pension fund and who is subject to pre-paid tax withheld at source

Mr. Mario Rossi, an accountant in Rome, with address at Viale Aventino no. 100, postcode 00100, VAT no. 09876543210 and tax code RSSMRA99Z99A999A, invoices Amministrazione ABC (IPA code 1A2B3C), for consultancy for the value of Euro 12,600.00 + VAT (21%) carried out in the period 1 January – 30 June 2012; the fee is subject to withholding tax at 20% representing pre-paid tax; Mr. Mario Rossi subscribes to the category pension fund and pays a contribution of 2% subject to VAT but not subject to withholding tax; he transmits the invoice to the Exchange System himself

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Dati relativi alla trasmissione

*Identificativo del trasmittente: ITRSSMRA99Z99A999A
Progressivo di invio: 0002-2012
Formato trasmissione: SDI11
Codice Amministrazione destinataria: 1A2B3C*

Dati del cedente/prestatore

Dati anagrafici

*Identificativo fiscale ai fini IVA: IT09876543210
Nome: MARIO
Cognome: ROSSI
Regime fiscale: RF01 (ordinario)*

Dati della sede

*Indirizzo: VIALE AVENTINO, 100
CAP: 00100
Comune: ROMA
Provincia: RM
Nazione: IT*

Dati del cessionario/committente

Dati anagrafici

*Identificativo fiscale ai fini IVA: IT01234567890
Denominazione: AMMINISTRAZIONE ABC*

Dati della sede

*Indirizzo: VIA NAZIONALE
Numero civico: 426
CAP: 00100
Comune: ROMA
Provincia: RM*

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5.2 Invoice of a professional without a category pension fund registered with the separate INPS [Italian national insurance] fund and subject to pre-paid tax withheld at source

Mr. Carlo Bianchi, a computer technician who works as a consultant in Milan, with address at Piazza America no. 73, postcode 20100, VAT no. 09876543210, invoices Amministrazione ABC (IPA code 1A2B3C) for assistance provided for a value of Euro 1,600.00 + VAT (21%) carried out during the entire month of May 2012; the fee is subject to withholding tax at 20% representing pre-paid tax; Mr. Carlo Bianchi pays INPS contributions at 4% subject to VAT and to withholding tax; he takes avail of an intermediary whose tax code is AAABBB11Z11Z111Z, for the transmission of the electronic invoice to the Exchange System

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Dati relativi alla trasmissione

*Identificativo del trasmittente: ITAAABBB11Z11Z111Z
Progressivo di invio: 23-2012
Formato trasmissione: SDI11
Codice Amministrazione destinataria: 1A2B3C*

Dati del cedente/prestatore

Dati anagrafici

*Identificativo fiscale ai fini IVA: IT09876543210
Nome: CARLO
Cognome: BIANCHI
Regime fiscale: RF01 (ordinario)*

Dati della sede

*Indirizzo: PIAZZA AMERICA
Numero civico: 73
CAP: 20100
Comune: MILANO
Provincia: MI
Nazione: IT*

Dati del cessionario/committente

Dati anagrafici

*Identificativo fiscale ai fini IVA: IT01234567890
Denominazione: AMMINISTRAZIONE ABC*

Dati della sede

*Indirizzo: PIAZZA DELLA SCALA
Numero civico: 12
CAP: 20100
Comune: MILANO
Provincia: MI*

Nazione: IT

Dati generali del documento

Tipologia documento: TD01 (fattura)
Valuta importi: EUR
Data documento: 2012-06-03 (03 Giugno 2012)
Numero documento: 14

Ritenuta di acconto

Tipologia ritenuta: RT01 (ritenuta persone fisiche)
 Importo ritenuta: 332.80
 Aliquota ritenuta (%): 20.00
 Causale di pagamento: A (decodifica come da modello 770S)

Cassa previdenziale

Tipologia cassa previdenziale: TC22 (INPS)
Aliquota contributo cassa (%): 4.00
Importo contributo cassa: 64.00
Imponibile previdenziale: 1600.00
Aliquota IVA applicata (%): 21.00
Soggetta a ritenuta: SI

Dati relativi alle linee di dettaglio della fornitura

Nr. Linea: 1

Descrizione bene/servizio: Supporto predisposizione ambiente informatico
Data inizio periodo di riferimento: 2012-05-01 (01 Maggio 2012)
Data fine periodo di riferimento: 2012-05-31 (31 Maggio 2012)
Valore unitario: 1600.00
Valore totale: 1600.00
IVA (%): 21.00
Soggetta a ritenuta: SI

Dati di riepilogo per aliquota IVA e natura

Aliquota IVA (%): 21.00
Totale imponibile/importo: 1664.00
Totale imposta: 349.44
Esigibilità IVA: I (esigibilità immediata)

Dati relativi al pagamento

Condizioni di pagamento: TP02 (pagamento completo)

Dettaglio pagamento

Modalità: MP02 (assegno)
Importo: 1680.64

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5.3 Invoice for the sale of goods with application of a discount for the customer

The company ALPHA srl, with head office in Genoa at Via Italia no. 999, postcode 16100, VAT no. 09876543210, invoices Amministrazione ABC (IPA code 1A2B3C) for a supply of stationery for the value of Euro 500.00 + VAT (21%); it applies a discount of 5% and a further discount of 2% on the discounted amount; the company ALPHA srl takes avail of an intermediary, with tax code AAABBB11Z11Z111Z, for the transmission of the electronic invoice to the Exchange System; in the example below, the discount is entered on the form in the data of the detail lines.

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Dati relativi alla trasmissione

Identificativo del trasmittente: ITAAABBB11Z11Z111Z
Progressivo di invio: 2012-59
Formato trasmissione: SDI11
Codice Amministrazione destinataria: 1A2B3C

Dati del cedente/prestatore

Dati anagrafici

Identificativo fiscale ai fini IVA: IT09876543210
Denominazione: Società ALPHA srl
Regime fiscale: RF01 (ordinario)

Dati della sede

Indirizzo: VIA ITALIA
Numero civico: 999
CAP: 16100
Comune: GENOVA
Provincia: GE
Nazione: IT

Dati di iscrizione nel registro delle imprese

Provincia Ufficio Registro Imprese: GE
Numero di iscrizione: 415.1993
Capitale sociale: 350000.00
Numero soci: SU (socio unico)
Stato di liquidazione: LN (non in liquidazione)

Dati del cessionario/committente

Dati anagrafici

Identificativo fiscale ai fini IVA: IT01234567890
Denominazione: AMMINISTRAZIONE ABC

Dati della sede

Indirizzo: CORSO GARIBALDI


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5.4 Invoice for the sale of goods with application of a discount; an intermediary attends to transmission.

The company BETA srl, with head office in Milan, at Via Roma no. 999, postcode 20100, VAT no. 09876512340, invoices Amministrazione ABC (IPA code 1A2B3C) for a supply of heating oil for a value of Euro 1000.00 + VAT (21%); it applies a discount of Euro 206.58 on the total of the document (reduction contemplated by Italian law 448/1998 and succ. amendments); the company BETA srl takes avail of an intermediary, with tax code AAABBB11Z11Z111Z, for the transmission of the electronic invoice to the Exchange System; the discount is entered on the form under the general data of the document (NB: the amount of the discount is filled in but, as explained in the document, it is also possible to fill in the percentage)

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Dati relativi alla trasmissione

Identificativo del trasmittente: ITAAABBB11Z11Z111Z
Progressivo di invio: 2012-59
Formato trasmissione: SDI11
Codice Amministrazione destinataria: 1A2B3C

Dati del cedente/prestatore

Dati anagrafici

Identificativo fiscale ai fini IVA: IT09876512340
Denominazione: Società BETA srl
Regime fiscale: RF01 (ordinario)

Dati della sede

Indirizzo: VIA ROMA
Numero civico: 999
CAP: 20100
Comune: MILANO
Provincia: MI
Nazione: IT

Dati di iscrizione nel registro delle imprese

Provincia Ufficio Registro Imprese: MI
Numero di iscrizione: 415.1993
Capitale sociale: 350000.00
Numero soci: SU (socio unico)
Stato di liquidazione: LN (non in liquidazione)

Dati del cessionario/committente

Dati anagrafici

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Denominazione: AMMINISTRAZIONE ABC


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5.5 **Invoice for the supply of a utility**

The company BETA srl, with head office in Naples, at Viale Mazzini no. 111, postcode 80100, VAT no. 09876543210, invoices Amministrazione ABC (IPA code 1A2B3C) for the supply of gas relative to the third two-month term of 2012 for a total value of Euro 86.54; the supply is pursuant to contract no. 112233 stipulated on 2 October 2002, CIG code ABCD; the company BETA srl provides directly for the transmission of the invoice to the Exchange System (N.B.: usually, in this type of invoice, additional information is given, such as communications to the user, the economic terms of the supply, notes regarding metre readings and consumptions invoiced; such information can be transmitted by the attachments referred to under point [2.5] of these guidelines)

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Dati relativi alla trasmissione

*Identificativo del trasmittente: IT09876543210
Progressivo di invio: 643-2012
Formato trasmissione: SDI11
Codice Amministrazione destinataria: 1A2B3C*

Dati del cedente/prestatore

Dati anagrafici

*Identificativo fiscale ai fini IVA: IT09876543210
Denominazione: Società BETA srl
Regime fiscale: RF01 (ordinario)*

Dati della sede

*Indirizzo: VIALE MAZZINI, 111
CAP: 80100
Comune: NAPOLI
Provincia: NA
Nazione: IT*

Dati di iscrizione nel registro delle imprese

*Provincia Ufficio Registro Imprese: NA
Numero di iscrizione: 3004371
Capitale sociale: 15700000.00
Numero soci: SU (socio unico)
Stato di liquidazione: LN (non in liquidazione)*

Dati del cessionario/committente

Dati anagrafici

*Identificativo fiscale ai fini IVA: IT01234567890
Denominazione: AMMINISTRAZIONE ABC*

Dati della sede

Indirizzo: VIALE ASIA

Numero civico: 301
CAP: 80100
Comune: NAPOLI
Provincia: NA
Nazione: IT

Dati generali del documento

Tipologia documento: TD01 (fattura)
Valuta importi: EUR
Data documento: 2012-07-05 (05 Luglio 2012)
Numero documento: 0064422

Dati del contratto

Identificativo contratto: 112233
Data contratto: 2002-10-02 (02 Ottobre 2002)
Codice CIG: ABCD

Dati relativi alle linee di dettaglio della fornitura

Nr. Linea: 1

Descrizione bene/servizio: Quota vendita III scaglione per giorni 50
Quantità: 86
Unità di misura: MC
Data inizio periodo di riferimento: 2012-05-01 (01 Maggio 2012)
Data fine periodo di riferimento: 2012-06-30 (30 Giugno 2012)
Valore unitario: 0.441025
Valore totale: 37.92815
IVA (%): 21.00

Nr. Linea: 2

Descrizione bene/servizio: Quota vendita IV scaglione per giorni 11
Quantità: 21
Unità di misura: MC
Data inizio periodo di riferimento: 2012-05-01 (01 Maggio 2012)
Data fine periodo di riferimento: 2012-06-30 (30 Giugno 2012)
Valore unitario: 0.471013
Valore totale: 9.891273
IVA (%): 21.00

Nr. Linea: 3

Descrizione bene/servizio: Quota fissa
Quantità: 61
Unità di misura: giorni
Data inizio periodo di riferimento: 2012-05-01 (01 Maggio 2012)
Data fine periodo di riferimento: 2012-06-30 (30 Giugno 2012)
Valore unitario: 0.0819672
Valore totale: 4.9999992
IVA (%): 21.00

Nr. Linea: 4

Descrizione bene/servizio: QVD fissa
Quantità: 61
Unità di misura: giorni
Data inizio periodo di riferimento: 2012-05-01 (01 Maggio 2012)
Data fine periodo di riferimento: 2012-06-30 (30 Giugno 2012)
Valore unitario: 0.0098361
Valore totale: 0.6000021
IVA (%): 21.00

Nr. Linea: 5

Descrizione bene/servizio: Imposta di consumo per giorni 61
Quantità: 107
Unità di misura: MC
Data inizio periodo di riferimento: 2012-05-01 (01 Maggio 2012)
Data fine periodo di riferimento: 2012-06-30 (30 Giugno 2012)
Valore unitario: 0.166
Valore totale: 17.762
IVA (%): 21.00

Nr. Linea: 6

Descrizione bene/servizio: Componente CFGUI
Quantità: 107
Unità di misura: MC
Valore unitario: 0.000312
Valore totale: 0.033384
IVA (%): 21.00

Nr. Linea: 7

Descrizione bene/servizio: Assicurazione
Quantità: 61
Unità di misura: giorni
Valore unitario: 0.0062295
Valore totale: 0.3799995
IVA (%): 0.00
Natura operazione: N4 (esente)

Dati di riepilogo per aliquota IVA e natura

Aliquota IVA (%): 21.00
Arrotondamento: -0.0048083
Totale imponibile/importo: 71.21
Totale imposta: 14.95
Esigibilità IVA: S (scissione dei pagamenti)

Aliquota IVA (%): 0.00
Natura operazioni: N4 (esenti)
Arrotondamento: 0.0000005
Totale imponibile/importo: 0.38
Totale imposta: 0.00

Riferimento normativo: Art.10 DPR 633/1972

Dati relativi al pagamento

Condizioni di pagamento: TP02 (pagamento completo)

Dettaglio pagamento

Modalità: MP10 (RID utenze)

Data scadenza pagamento: 2012-07-28 (28 Luglio 2012)

Importo: 71.59

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5.6 **Invoice for down payment and for balance**

The company GAMMA spa, with head office in Bari, at Piazza Verdi no. 3, postcode 70100, VAT no. 09876543210, invoices Amministrazione ABC (IPA code 1A2B3C) for a supply of hardware (for Euro 15000.00 + VAT) and software (for Euro 35000.00 + VAT); for this supply, pursuant to purchase order no. 998877 of 12 February 2012 relative to framework agreement no. 2012-10 of 1 January 2012, CIG code ABCD, an invoice for a down payment is issued (equal to 30% of the agreed payment for the software supply) and an invoice is later issued for the balance; GAMMA spa transmits the invoice directly to the Exchange System

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a) DOWN PAYMENT

Dati relativi alla trasmissione

*Identificativo del trasmittente: IT09876543210
Progressivo di invio: 201223
Formato trasmissione: SDI11
Codice Amministrazione destinataria: 1A2B3C*

Dati del cedente/prestatore

Dati anagrafici

*Identificativo fiscale ai fini IVA: IT09876543210
Denominazione: GAMMA spa
Regime fiscale: RF01 (ordinario)*

Dati della sede

*Indirizzo: PIAZZA VERDI
Numero civico: 3
CAP: 70100
Comune: BARI
Provincia: BA
Nazione: IT*

Dati di iscrizione nel registro delle imprese

*Provincia Ufficio Registro Imprese: BA
Numero di iscrizione: 104781
Capitale sociale: 2500000.00
Numero soci: SU (socio unico)
Stato di liquidazione: LN (non in liquidazione)*

Dati del cessionario/committente

Dati anagrafici

Identificativo fiscale ai fini IVA: IT01234567890

Nazione: IT

Numero documento: 02331

Data ordine di acquisto: 2012-02-12 (12 Febbraio 2012)

Codice C/G: ABCD

IVA (%): 21.00

Esigibilità IVA: S (scissione dei pagamenti)

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b) BALANCE

1st method: the net amount of the down payment is indicated in the detail lines

Dati relativi alla trasmissione

Identificativo del trasmittente: IT09876543210
Progressivo di invio: 201276
Formato trasmissione: SDI11
Codice Amministrazione destinataria: 1A2B3C

Dati del cedente/prestatore

Dati anagrafici

Identificativo fiscale ai fini IVA: IT09876543210
Denominazione: GAMMA spa
Regime fiscale: RF01 (ordinario)

Dati della sede

Indirizzo: PIAZZA VERDI
Numero civico: 3
CAP: 70100
Comune: BARI
Provincia: BA
Nazione: IT

Dati di iscrizione nel registro delle imprese

Provincia Ufficio Registro Imprese: BA
Numero di iscrizione: 104781
Capitale sociale: 2500000.00
Numero soci: SU (socio unico)
Stato di liquidazione: LN (non in liquidazione)

Dati del cessionario/committente

Dati anagrafici

Identificativo fiscale ai fini IVA: IT01234567890
Denominazione: AMMINISTRAZIONE ABC

Dati della sede

Indirizzo: VIA ROMAGNOLI, 44
CAP: 70100
Comune: BARI
Provincia: BA
Nazione: IT

Dati generali del documento

Tipologia documento: TD01 (fattura)
Valuta importi: EUR

Data documento: 2012-09-30 (30 Settembre 2012)

Numero documento: 02339

Dati dell'ordine di acquisto

Identificativo ordine di acquisto: 998877

Data ordine di acquisto: 2012-02-12 (12 Febbraio 2012)

Dati del contratto

Identificativo contratto: 2012-10

Data contratto: 2012-01-01 (01 Gennaio 2012)

Codice CIG: ABCD

Dati della fattura collegata

Identificativo fattura collegata: 02331

Data fattura collegata: 2012-06-15 (15 Giugno 2012)

Dati relativi alle linee di dettaglio della fornitura

Nr. Linea: 1

Descrizione bene/servizio: Computer (tower, tastiera, mouse)

Quantità: 20

Unità di misura: pezzo

Valore unitario: 380.00

Valore totale: 7600.00

IVA (%): 21.00

Nr. Linea: 2

Descrizione bene/servizio: Monitor

Quantità: 20

Unità di misura: pezzo

Valore unitario: 120.00

Valore totale: 2400.00

IVA (%): 21.00

Nr. Linea: 3

Descrizione bene/servizio: Stampanti laser

Quantità: 10

Unità di misura: pezzo

Valore unitario: 500.00

Valore totale: 5000.00

IVA (%): 21.00

Nr. Linea: 4

Descrizione bene/servizio: Realizzazione software applicativo – Conguaglio 70%

Valore unitario: 24500.00

Valore totale: 24500.00

IVA (%): 21.00

Dati di riepilogo per aliquota IVA e natura

Aliquota IVA (%): 21.00
Totale imponibile/importo: 39500.00
Totale imposta: 8295.00
Esigibilità IVA: S (scissione dei pagamenti)

Dati relativi al pagamento

Condizioni di pagamento: TP02 (pagamento completo)

Dettaglio pagamento

Modalità: MP05 (bonifico)
Data scadenza pagamento: 2012-10-30 (30 Ottobre 2012)
Importo: 39500.00
Codice IBAN: IT50C0330303200006684773584

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BALANCE

2nd method: the detail lines include a line relative to the down payment with a negative amount

Dati relativi alla trasmissione

*Identificativo del trasmittente: IT09876543210
Progressivo di invio: 201276
Formato trasmissione: SDI11
Codice Amministrazione destinataria: 1A2B3C*

Dati del cedente/prestatore

Dati anagrafici

*Identificativo fiscale ai fini IVA: IT09876543210
Denominazione: GAMMA spa
Regime fiscale: RF01 (ordinario)*

Dati della sede

*Indirizzo: PIAZZA VERDI
Numero civico: 3
CAP: 70100
Comune: BARI
Provincia: BA
Nazione: IT*

Dati di iscrizione nel registro delle imprese

*Provincia Ufficio Registro Imprese: BA
Numero di iscrizione: 104781
Capitale sociale: 2500000.00
Numero soci: SU (socio unico)
Stato di liquidazione: LN (non in liquidazione)*

Dati del cessionario/committente

Dati anagrafici

*Identificativo fiscale ai fini IVA: IT01234567890
Denominazione: AMMINISTRAZIONE ABC*

Dati della sede

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CAP: 70100
Comune: BARI
Provincia: BA
Nazione: IT*

Dati generali del documento

*Tipologia documento: TD01 (fattura)
Valuta importi: EUR*

Data documento: 2012-09-30 (30 Settembre 2012)

Numero documento: 02339

Dati dell'ordine di acquisto

Identificativo ordine di acquisto: 998877

Data ordine di acquisto: 2012-02-12 (12 Febbraio 2012)

Dati del contratto

Identificativo contratto: 2012-10

Data contratto: 2012-01-01 (01 Gennaio 2012)

Codice CIG: ABCD

Dati della fattura collegata

Identificativo fattura collegata: 02331

Data fattura collegata: 2012-06-15 (15 Giugno 2012)

Dati relativi alle linee di dettaglio della fornitura

Nr. Linea: 1

Descrizione bene/servizio: Computer (tower, tastiera, mouse)

Quantità: 20

Unità di misura: pezzo

Valore unitario: 380.00

Valore totale: 7600.00

IVA (%): 21.00

Nr. Linea: 2

Descrizione bene/servizio: Monitor

Quantità: 20

Unità di misura: pezzo

Valore unitario: 120.00

Valore totale: 2400.00

IVA (%): 21.00

Nr. Linea: 3

Descrizione bene/servizio: Stampanti laser

Quantità: 10

Unità di misura: pezzo

Valore unitario: 500.00

Valore totale: 5000.00

IVA (%): 21.00

Nr. Linea: 4

Descrizione bene/servizio: Realizzazione software applicativo

Valore unitario: 35000.00

Valore totale: 35000.00

IVA (%): 21.00

Nr. Linea: 5

Descrizione bene/servizio: Acconto versato (30%) realizzazione software applicativo

Condizioni di pagamento: TP02 (pagamento completo)
Dettaglio pagamento
Modalità: MP05 (bonifico)
Data scadenza pagamento: 2012-10-30 (30 Ottobre)
Importo: 39500.00
Codice IBAN: IT50C0330303200006684773584

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