

***OPERATING TECHNICAL SPECIFICATIONS OF
THE EXCHANGE SYSTEM INVOICE FORMAT***

VERSION 1.0

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INTRODUCTION

This document describes the technical rules in relation to IT solutions to be used to issue invoices pursuant to Article 1, subsection 213, letter b), of Italian Law No. 244 of 24 December 2007.

The electronic invoice is a digital document containing no executable code or macro-instructions, and in which proof of the date, authenticity of origin and integrity of the content are guaranteed by affixing the time reference and the issuer's certified electronic signature under the terms of the Digital Administration Code (Italian Legislative Decree 82 of 7 March 2005 and subsequent amendments).

As regards the information content of the invoice, Italian Legislative Decree 52 of 2004 establishes the obligatory information required for tax purposes. In particular the information concerns:

- the firm, trading name or company name, residence or domicile of the subjects involved in the operation and any tax representative, location of the stable organisation for non-resident subjects and, in relation to the seller or provider, VAT number; if it not a business, company or entity, in place of the firm, trading name or company name, the person's name and surname must be indicated;
- the nature, quality and quantity of the goods and services involved in the operation;
- the prices and other data necessary in determining the taxable base, including the normal value of any goods sold at a discount, or with a bonus or rebate pursuant to Art. 15, No. 2;
- the normal value of other goods sold at a discount, or with a bonus or rebate;
- the tax rate, amount of the tax and taxable amount rounded to the nearest euro cent;
- the VAT number of the buyer of the goods or orderer of the service if this subject is liable for tax instead of the seller or provider, indicating the relevant law;
- the date of first registration or entry in public registers and number of kilometres travelled, hours sailed or hours flown, if it is an intra-community sale of new means of transport, pursuant to Art. 38, subsection 4, of Italian Decree Law No 331 of 30 August 1993, converted, with amendments, by Italian Law No. 427 of 29 October 1993;
- annotation that the same has been completed by the customer or, on behalf of the seller or provider, by a third party.

Besides this information, in defining the information content of the electronic invoice for the purposes of the rules pursuant to Annex A of Italian Ministerial Decree 55 of 03/04/2013, the following must be taken into account:

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

This document is made up of three parts:

- in Part I, the data are presented and divided by obligatory data, necessary data and optional data; for each division, the name of the related field in the file trace is provided, along with a description of the meaning, a list of the permitted values and how it is used
- in Part II, the data are described in technical detail with particular attention to their syntactic structure and to the implementation features of the file
- Part III contains the "*XML Schema*" (xsd).

PART I

1. OBLIGATORY DATA

1.1 OBLIGATORY DATA FOR TRANSMISSION PURPOSES

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

<DatiTrasmissione><IdTrasmittente>

IdPaese: country code of the country which assigned a tax identity to the transmitter (according to the ISO 3166-1 alpha-2 code standard).

IdCodice: transmitter's tax identification number or code (for subjects resident in Italy, this corresponds to the *Codice Fiscale*; for non-residents reference is made to the tax ID assigned by the appropriate authorities in the country of residence).

<DatiTrasmissione>

ProgressivoInvio: unique sequence number that the transmitter attributes to each file sent to the Exchange System.

FormatoTrasmissione: version of the trace with which the invoice document has been prepared.

CodiceDestinatario: identifies the office, belonging to the Administration pursuant to Article 1 of Italian Ministerial Decree dd month yyyy, No. 9999, to which the invoice is addressed; its value must correspond to the code contained in the "PA Index" address book (WWW.INDICEPA.GOV.IT).

1.2 OBLIGATORY DATA ENVISAGED BY LEGISLATION

These data are obligatory since the process is regulated by legislation, as referred to below.

1.2.1 SELLER / PROVIDER

Obligatory data pursuant to Italian Presidential Decree No. 633 of 1972 as amended by Italian Legislative Decree No. 52 of 2004.

<CedentePrestatore><DatiAnagrafici><IdFiscaleIVA>

These fields enable the VAT number to be entered for subjects resident in Italy, or the tax ID assigned by the authority of their country to be entered for non-resident subjects.

IdPaese: country code of the country which assigned a tax identity to the seller/provider (according to the ISO 3166-1 alpha-2 code standard).

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

<CedentePrestatore><DatiAnagrafici><Anagrafica>

Denominazione: firm, trading name or company name of the seller/provider of the goods/service to be entered in the case of a non-natural person; entering this field is an alternative to that of the *Nome* and *Cognome* fields below.

Nome: name of the seller/provider of the goods/service to be entered in the case of a natural person; entering this field assumes that the *Cognome* field is entered and is an alternative to that of the *Denominazione* field.

Cognome: surname of the seller/provider of the goods/service to be entered in the case of a natural person; entering this field assumes that the *Nome* field is entered and is an alternative to that of the *Denominazione* field.

<CedentePrestatore><DatiAnagrafici>

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

<CedentePrestatore><Sede>

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

NumeroCivico: street number of the address in the previous field.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

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

<CedentePrestatore><StabileOrganizzazione>

The fields indicated below must be obligatorily entered only when the seller/provider is non-resident and makes the transaction to which the document refers through an organisation resident in Italy. They refer to a stable organisation in Italy.

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

NumeroCivico: street number of the address in the previous field.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

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

<CedentePrestatore><IscrizioneREA>

These fields must obligatorily be entered in the case of a company subject to mandatory registration in the companies' register under the terms of Art. 2250 of the Italian Civil Code.

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

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

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

SocioUnico: this field is entered in the case of a joint-stock company or limited liability company; indicate whether it has a sole member or several members.

StatoLiquidazione: indicate whether the company is in liquidation or not.

1.2.2 TAX REPRESENTATIVE OF THE SELLER/PROVIDER

Obligatory data, if the seller/provider makes use of a tax representative in Italy, under the terms of Italian Presidential Decree No. 633 of 1972 as amended by Italian Legislative Decree No. 52 of 2004.

<RappresentanteFiscale><Dati Anagrafici><IdFiscaleIVA>

These fields enable the VAT number of the tax representative of the seller/provider to be entered.

IdPaese: country code of the country which assigned a tax identity to the tax representative (according to the ISO 3166-1 alpha-2 code standard).

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

<RappresentanteFiscale><Dati Anagrafici><Anagrafica>

Denominazione: firm, trading name or company name of the tax representative of the seller/provider of the goods/service to be entered in the case of a non-natural person; entering this field is an alternative to that of the fields *Nome* and *Cognome* below.

Nome: name of the tax representative of the seller/provider of the goods/service to be entered in the case of a natural person; entering this field assumes that the *Cognome* field is entered and is an alternative to that of the *Denominazione* field.

Cognome: surname of the tax representative of the seller/provider of the goods/service to be entered in the case of a natural person; entering this field assumes that the *Nome* field is entered and is an alternative to that of the *Denominazione* field.

1.2.3 **BUYER / ORDERER**

Obligatory data pursuant to Italian Presidential Decree No. 633 of 1972 as amended by Italian Legislative Decree No. 52 of 2004.

<CessionarioCommittente><DatiAnagrafici><IdFiscaleIVA>

These fields enable the VAT number to be entered which is obligatory only in the case of reverse charge (that is to say in the case in which the accounting inversion mechanism is present; this case entails the obligatory entry of the *Normativa Di Riferimento* field, paragraph 1.2.4).

IdPaese: country code of the country which assigned a tax identity to the buyer/orderer (according to the ISO 3166-1 alpha-2 code standard).

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

<CessionarioCommittente><DatiAnagrafici>

CodiceFiscale: *codice fiscale* of the buyer/orderer.

<CessionarioCommittente><DatiAnagrafici><Anagrafica>

Denominazione: firm, trading name or company name of the buyer/orderer to be entered in the case of a non-natural person (in the case of invoice to the PA, it corresponds to the structure of the addressee Public Administration); entering this field is an alternative to that of the fields *Nome* and *Cognome* below.

Nome: name of the buyer/orderer to be entered in the case of a natural person; entering this field assumes that the *Cognome* field is entered and is an alternative to that of the *Denominazione* field.

Cognome: surname of the buyer/orderer to be entered in the case of a natural person; entering this field assumes that the *Nome* field is entered and is an alternative to that of the *Denominazione* field.

<CessionarioCommittente><Sede>

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

NumeroCivico: street number of the address in the previous field.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.

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

1.2.4 **COMPILER**

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

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

1.2.5 **GENERAL DATA**

Obligatory data pursuant to Italian Presidential Decree No. 633 of 1972 as amended by Italian Legislative Decree No. 52 of 2004.

<Dati Generali><DatiGeneraliDocumento>

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

Divisa: type of currency used to indicate the amounts expressed according to the ISO 4217 alpha-3:2001 standard.

Data: document date (expressed according to the ISO 8601:2004 format).

Numero: sequence number attributed by the seller/provider to the document.

<Dati Generali><DatiGeneraliDocumento><DatiRitenuta>

In the case in which tax withholding is applicable, the following fields must be entered:

TipoRitenuta: type of withholding (natural persons or juristic persons).

ImportoRitenuta: amount of the withholding.

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

CausalePagamento: payment reason code (the code corresponds to that used to complete form 770S).

<Dati Generali><DatiGeneraliDocumento><DatiBollo>

In the case in which stamp duty is payable, the following fields must be entered:

NumeroBollo: details of the relevant communication issued by the Tax Office for virtual payments.

ImportoBollo: amount of stamp duty.

<Dati Generali><DatiGeneraliDocumento><DatiCassaPrevidenziale>

In the case in which pensions contributions are payable, the following fields must be entered:

TipoCassa: pension fund of the relevant professional category.

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

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

Aliquota IVA: VAT (expressed as a percentage %) applied to the pension fund contribution; in the case of non- applicability, zero must be entered in this field.

<Dati Generali><DatiDDT>

In cases in which a transport document associated with the invoice is present, cases of deferred invoicing, the following fields must be entered for each transport document:

NumeroDDT: number of Transport Document.

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

<Dati Generali><NormaDiRiferimento>

NormaDiRiferimento: European or Italian reference law, to be indicated in cases in which the buyer/orderer is the tax debtor in place of the seller/provider (reverse charge), or in cases in which it is obliged to issue a self-billed invoice.

<Dati Generali><FatturaPrincipale>

Present in the case of an invoice for ancillary transactions, issued by road hauliers to obtain subsidies in the area of VAT registration and payment.

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

DataFatturaPrincipale: main invoice date (expressed according to the ISO 8601:2004 format).

1.2.6 DATA ON THE GOODS / SERVICES

Obligatory data pursuant to Italian Presidential Decree No. 633 of 1972 as amended by Italian Legislative Decree No. 52 of 2004.

<DatiBeniServizi><DettaglioLinee>

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

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

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

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

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

DataInizioPeriodo: start date of the reference period to which any service provided refers (expressed according to the ISO 8601:2004 format).

DataFinePeriodo: end date of the reference period to which any service provided refers (expressed according to the ISO 8601:2004 format).

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

PrezzoTotale: total amount of the goods/service net of any discount.

AliquotaIVA: VAT (expressed as a percentage %) applied to the sale/provision; if VAT is not chargeable, zero must be entered in this field.

<DatiBeniServizi><DettaglioLinee><ScontoMaggiorazione>

Tipo: indicate whether this is a discount or supplement.

Percentuale: percentage discount or supplement.

Importo: amount of the discount or supplement.

<DatiBeniServizi><DatiRiepilogo>

Obligatory data; to be entered for each VAT rate or nature.

AliquotaIVA: VAT (expressed as a percentage %).

Natura: code which expresses the nature of transactions which are not taxable.

SpeseAccessorie: consideration relating to ancillary sales, (e.g. packaging etc.) is present.

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

ImponibileImporto: value that represents the taxable base, for transactions subject to VAT, or the amount for transactions not 'taxable'.

Imposta: tax corresponding to application of the VAT rate to the relevant taxable base.

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

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

1.2.7 DATA ON VEHICLES

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

<DatiVeicoli>

Data: date of first registration of the means of transport in public registers (expressed according to the ISO 8601:2004 format).

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

2. DATA TO INTEGRATE THE INVOICE INTO THE PURCHASING CYCLE

Entering these data is necessary in order to enable a connection with the purchasing cycle and, consequently, the possible computerisation of this cycle; this information is not obligatory but it is highly recommended that they be defined in the contractual relationship because entering them is preparatory to computerisation of the administrations' purchasing cycle.

2.1.1 GENERAL DATA

<Dati Generali><DatiOrdineAcquisto>

Data on the purchase order that led to the sale/provision to which the invoice document refers.

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

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

Data: date of purchase order associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* field (expressed according to the ISO 8601:2004 format).

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

<Dati Generali><DatiContratto>

Data on the contract that led to the sale/provision to which the invoice document refers.

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

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

Data: date of the contract associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* field. (expressed according to the ISO 8601:2004 format).

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

<Dati Generali><DatiRicezione>

Data on receipt of the goods/service to which the invoice document refers.

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

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

Data: date of the receipt associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* field (expressed according to the ISO 8601:2004 format).

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

<Dati Generali><DatiFattureCollegate>

Data on the invoice with which the document in question is associated.

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

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

Data: date of the invoice associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* field (expressed according to the ISO 8601:2004 format).

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

3. OPTIONAL DATA

Entering these data is optional either because they add no information of a fiscal or operational nature or because they contain specific information envisaged exclusively in the relationship between the parties or for the issuer's specific needs.

3.1 TRANSMITTER'S DATA

<DatiTrasmissione><ContattiTrasmittente>

Telefono: fixed / mobile telephone contact number.

Email: electronic mail address.

3.2 SELLER / PROVIDER

<CedentePrestatore><DatiAnagrafici><Anagrafica>

Titolo: honorific of the seller/provider.

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

<CedentePrestatore><DatiAnagrafici>

CodiceFiscale: tax code number of the seller/provider.

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

ProvinciaAlbo: province of the professional roll.

NumeroIscrizioneAlbo: registration number in the professional roll.

DataIscrizioneAlbo: date of registration in the professional roll (expressed according to the ISO 8601:2004 format).

<CedentePrestatore><Sede>

Provincia: code of the province of belonging

<CedentePrestatore><StabileOrganizzazione>

Provincia: code of the province of belonging

<CedentePrestatore><Contatti>

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

Fax: seller/provider's fax number.

Email: seller/provider's electronic mail address.

<CedentePrestatore>

RiferimentoAmministrazione: Supplier's ID code present in the management system database in use by the Administration.

3.3 TAX REPRESENTATIVE OF THE SELLER/PROVIDER

<RappresentanteFiscale><DatiAnagrafici>

CodiceFiscale: tax code number of the seller/provider's tax representative.

<RappresentanteFiscale><DatiAnagrafici><Anagrafica>

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

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

3.4 BUYER / ORDERER

<CessionarioCommittente><DatiAnagrafici><Anagrafica>

Titolo: honorific of the buyer/orderer.

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

<CessionarioCommittente><Sede>

Provincia: code of the province of belonging

3.5 THIRD-PARTY ISSUER INTERMEDIARY

<TerzoIntermediarioOSoggettoEmittente><DatiAnagrafici><IdFiscaleIVA>

These fields enable the VAT number to be entered for subjects resident in Italy or the tax ID assigned by the authority of their country to be entered for non-resident subjects.

IdPaese: country code of the country assigned a tax identity to the third-party intermediary (according to the ISO 3166-1 alpha-2 code standard).

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

<TerzoIntermediarioOSoggettoEmittente><DatiAnagrafici>

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

<TerzoIntermediarioOSoggettoEmittente><DatiAnagrafici><Anagrafica>

Denominazione: firm, trading name or company name of the third-party intermediary issuer if a non-natural person (alternative to the fields *Nome* and *Cognome* below) .

Nome: name of the third-party intermediary issuer if a natural person (alternative, with the *Cognome* field, to the *Denominazione* field).

Cognome: surname of the third-party intermediary issuer if a natural person (alternative, with the *Nome* field, to the *Denominazione* field).

Titolo: honorific of the third-party intermediary issuer.

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

3.6 GENERAL DATA

<DatiGenerali><DatiGeneraliDocumento>

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

Arrotondamento: amount of rounding on the document total, if any.

Causale: description of the reason for the document.

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

<Dati Generali><DatiGeneraliDocumento><DatiCassaPrevidenziale>

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

RitenutaAcconto: indicate whether the pension contribution is subject to tax withholding.

Natura: code which expresses the non-taxable nature of the pension contribution.

RiferimentoAmministrazione: any reference useful for the addressee administration (spending category, income statement...).

<Dati Generali><DatiGeneraliDocumento><ScontoMaggiorazione>

Tipo: indicate whether this is a discount or supplement.

Percentuale: percentage discount or supplement.

Importo: amount of the discount or supplement.

<DatiGenerali><DatiConvenzione>

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

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

Data: date of the convention associated with the invoice or with the invoice line/lines indicated in the *RiferimentoNumeroLinea* field (expressed according to the ISO 8601:2004 format).

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

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

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

CodiceCIG: ID Code of the Tender.

<DatiGenerali><DatiOrdineAcquisto>

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

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

CodiceCIG: ID Code of the Tender.

<DatiGenerali><DatiContratto>

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

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

CodiceCIG: ID Code of the Tender.

<DatiGenerali><DatiRicezione>

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

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

CodiceCIG: ID Code of the Tender.

<DatiGenerali><DatiFattureCollegate>

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

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

CodiceCIG: ID Code of the Tender.

<DatiGenerali><DatiSAL>

RiferimentoFase: stage of progress to which the invoice refers.

<DatiGenerali><DatiDDT>

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

<DatiGenerali><DatiTrasporto><DatiAnagraficiVettore><IdFiscaleIVA>

These fields enable the VAT number to be entered for subjects resident in Italy, or the tax ID assigned by the authority of their country to be entered for non-resident subjects.

IdPaese: country code of the country which assigned a tax identity to the carrier (according to the ISO 3166-1 alpha-2 code standard).

IdCodice: tax ID number or code of the carrier.

<DatiGenerali><DatiTrasporto><DatiAnagraficiVettore><Anagrafica>

Denominazione: firm, trading name or company name of the carrier if a non-natural person (alternative to the fields *Nome* and *Cognome* below).

Nome: name of the carrier if a natural person (alternative, with the *Cognome* field, to the *Denominazione* field).

Cognome: surname of the carrier if a natural person (alternative, with the *Nome* field, to the *Denominazione* field).

Titolo: honorific of the carrier.

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

<DatiGenerali><DatiTrasporto><DatiAnagraficiVettore>

CodiceFiscale: tax code of the carrier.

NumeroLicenzaGuida: ID number of the driving licence.

<DatiGenerali><DatiTrasporto>

MezzoTrasporto: means used for the transport.

CausaleTrasporto: reason for the transport.

NumeroColli: number of packages transported.

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

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

PesoLordo: gross weight of the goods.

PesoNetto: net weight of the goods.

DataOraRitiro: date and time of collection of the goods (expressed according to the ISO 8601:2004 format).

DataInizioTrasporto: start date of the transport (expressed according to the ISO 8601:2004 format).

TipoResa: code identifying the type of return.

DataOraConsegna: date and time of delivery of the goods (expressed according to the ISO 8601:2004 format).

<DatiGenerali><DatiTrasporto><IndirizzoResa>

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

NumeroCivico: street number of the return address.

CAP: postcode of the return address.

Comune: municipality to which the return address refers.

Provincia: acronym of the province to which the municipality belongs.

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

3.7 DATA ON THE GOODS / SERVICES

<DatiBeniServizi><DettaglioLinee><CodiceArticolo>

CodiceTipo: indicates the article code type (i.e.: TARIC, CPV, EAN, SSC, ...).

CodiceValore: value of the article code corresponding to the type.

<DatiBeniServizi><DettaglioLinee>

Ritenuta: indicate whether the invoice line refers to a sale/provision subject to tax withholding.

Natura: code which expresses the nature of transactions which are not taxable.

RiferimentoAmministrazione: any reference useful for the addressee administration (spending category, income statement...).

<DatiBeniServizi><DettaglioLinee><AltriDatiGestionali>

TipoDato: code identifying the type of information.

RiferimentoTesto: alphanumeric value relating to the type of information.

RiferimentoNumero: numeric value relating to the type of information.

RiferimentoData: date relating to the type of information.

3.8 PAYMENT DATA

<DatiPagamento>

CondizioniPagamento: code identifying the payment conditions.

<DatiPagamento><Dettaglio Pagamento>

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

ModalitaPagamento: code identifying the payment methods.

DataRiferimentoTerminiPagamento: date from which the payment terms run (expressed according to the ISO 8601:2004 format).

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

DataScadenzaPagamento: payment expiry date (expressed according to the ISO 8601:2004 format).

ImportoPagamento: amount of the payment.

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

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

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

CFQuietanzante: tax code of the receipt issuer, in cases of “cash at treasury” payment methods.

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

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

IBAN: international bank details which make it possible to identify, in a standard manner, the beneficiary's current account (*International Bank Account Number*.)

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

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

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

ScontoPagamentoAnticipato: amount of the discount for advance payment.

DataLimitePagamentoAnticipato: limit date set for advance payment (expressed according to the ISO 8601:2004 format).

PenalitaPagamentiRitardati: amount of the penalty due for late payments.

DataDecorrenzaPenale: date from which the penalty runs (expressed according to the ISO 8601:2004 format).

CodicePagamento: codice da utilizzare per la riconciliazione degli incassi da parte del cedente/prestatore.

3.9 ATTACHMENTS

<Allegati>

Nome Attachment: contains the name of the document attached to the electronic invoice.

AlgoritmoCompressione: algorithm used to compress the attachment.

FormatoAttachment: format of the attachment.

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

Attachment: contains the document attached to the electronic invoice.

PART II

4. THE XML FILE SCHEMA

The "*XML Schema*" is the language used to describe the content of an XML file; its only purpose is to define what elements are permitted, what type of data are associated with it and what hierarchical relationship the elements of the file have among them. This mainly permits validation of the XML file; a check to ensure that the elements agree with the description in XML Schema language. An XML Schema Definition (XSD) is a real example (instance) of an XML schema written in the XML Schema language

Attention is called to a general rule to remember when creating the XML file: **the tags relating to the fields which, in accordance with the rules set forth below, you decide not to enter, must not be present in the file.**

4.1 THE ROOT ELEMENT "FATTURAELETTRONICA"

The XML file is entirely delimited by the root element called **FatturaElettronica** and is made up of the sequence of 3 child Complex Types, and that is:

FatturaElettronicaHeader

FatturaElettronicaBody

ds:Signature

The first complex type, **FatturaElettronicaHeader**, is obligatory and may be inserted only once into the electronic invoice. It contains the following macroblocks of data:

DatiTrasmissione

CedentePrestatore

RappresentanteFiscale

CessionarioCommittente

TerzoIntermediarioOSoggettoEmittente

SoggettoEmittente

The second complex type, **FatturaElettronicaBody**, is obligatory and may be inserted N times into the electronic invoice if you intend to send a Lot of invoices. It contains the following macroblocks of data:

DatiGenerali

DatiBeniServizi

DatiVeicoli

DatiPagamento

Allegati

The third type, **ds:Signature**, is optional and makes reference to the following namespace: [HTTP://WWW.W3.ORG/2000/09/XMLDSIG#](http://www.w3.org/2000/09/XMLSchema#) . It is needed for signatures with *XADES* technology.

An overview of what is described above can be found in the figure below:

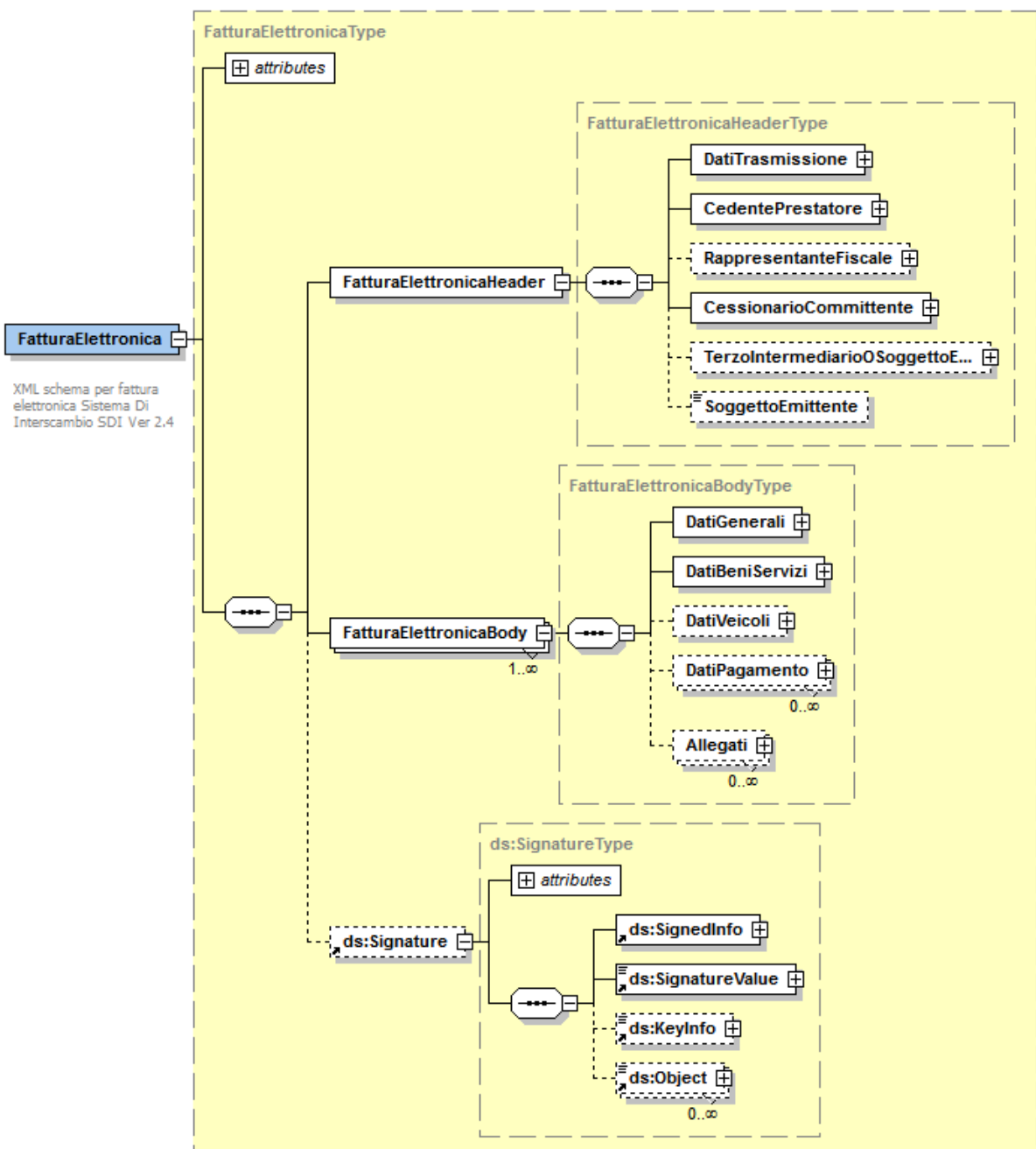


Figure 1: Root element Fattura Elettronica: Header, Body and ds:Signature

In the next paragraphs all the elements of the first two “macroblocks” will be analysed and described.

As regards the XADES signature please refer to the standard itself and to the XML Schema shown at the above link: [EXCHANGE SYSTEM DOCUMENTATION](http://WWW.FATTURAPA.GOV.IT) in the website WWW.FATTURAPA.GOV.IT.

Attention is called to a graphic detail of the figures presented below: the squares in an unbroken line represent OBLIGATORY elements, those in a dotted line represent OPTIONAL elements.

4.2 ELECTRONIC INVOICE HEADER: DATA TRANSMISSION

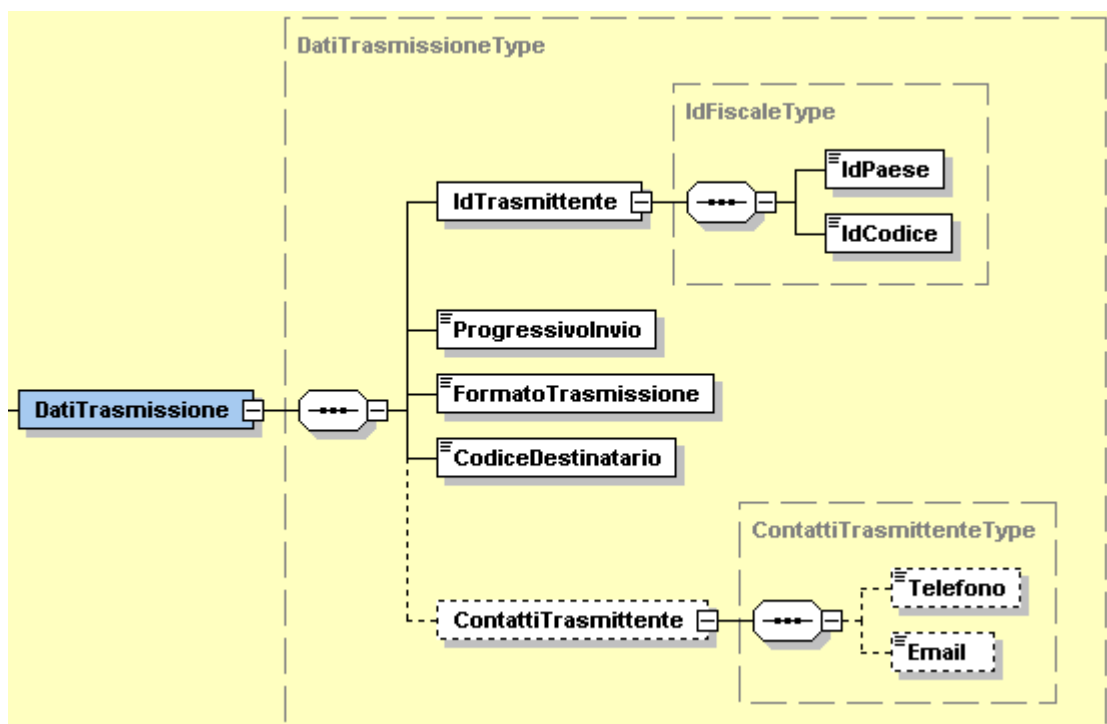


Figure 2: *DatiTrasmissione element*

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

IdTrasmittente (Ref. para. 1.1) which is made up of

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

IdCodice: alphanumeric format; maximum length 28 characters.

Progressivo Invio (Ref. para. 1.1): alphanumeric format; maximum length 10 characters.

FormatoTrasmissione (Ref. para. 1.1): alphanumeric format; 5 characters long; the permitted values are the following:

SDI10 SDI Transmission Format version 1.0.

CodiceDestinatario (Ref. para. 1.1): alphanumeric format; 6 characters long.

ContattiTrasmittente (Ref. para. 3.1) which is made up of

Telefono: alphanumeric format; ranging from 5 to 12 characters long.

Email: alphanumeric format; ranging from 7 to 256 characters long.

4.3 ELECTRONIC INVOICE HEADER: SELLER / PROVIDER

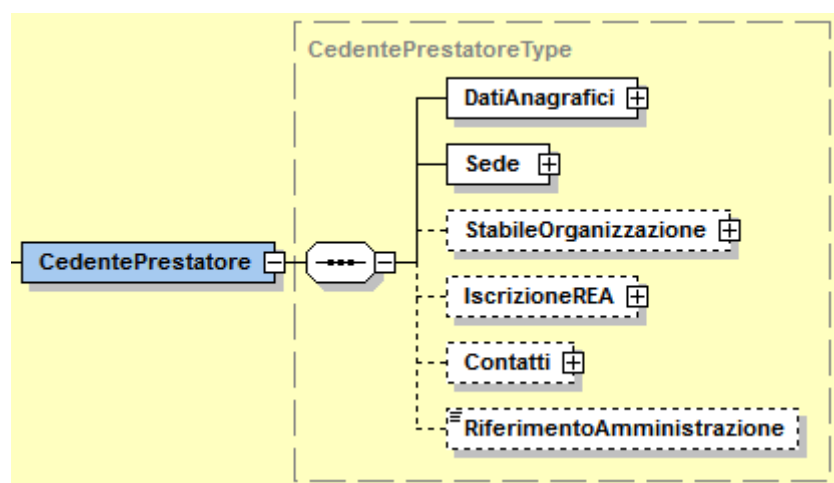


Figure 3: *CedentePrestatore element*

The complex element **CedentePrestatore** is made up of the fields illustrated in figure 3 and described below in detail.

4.3.1 IDENTIFYING DATA

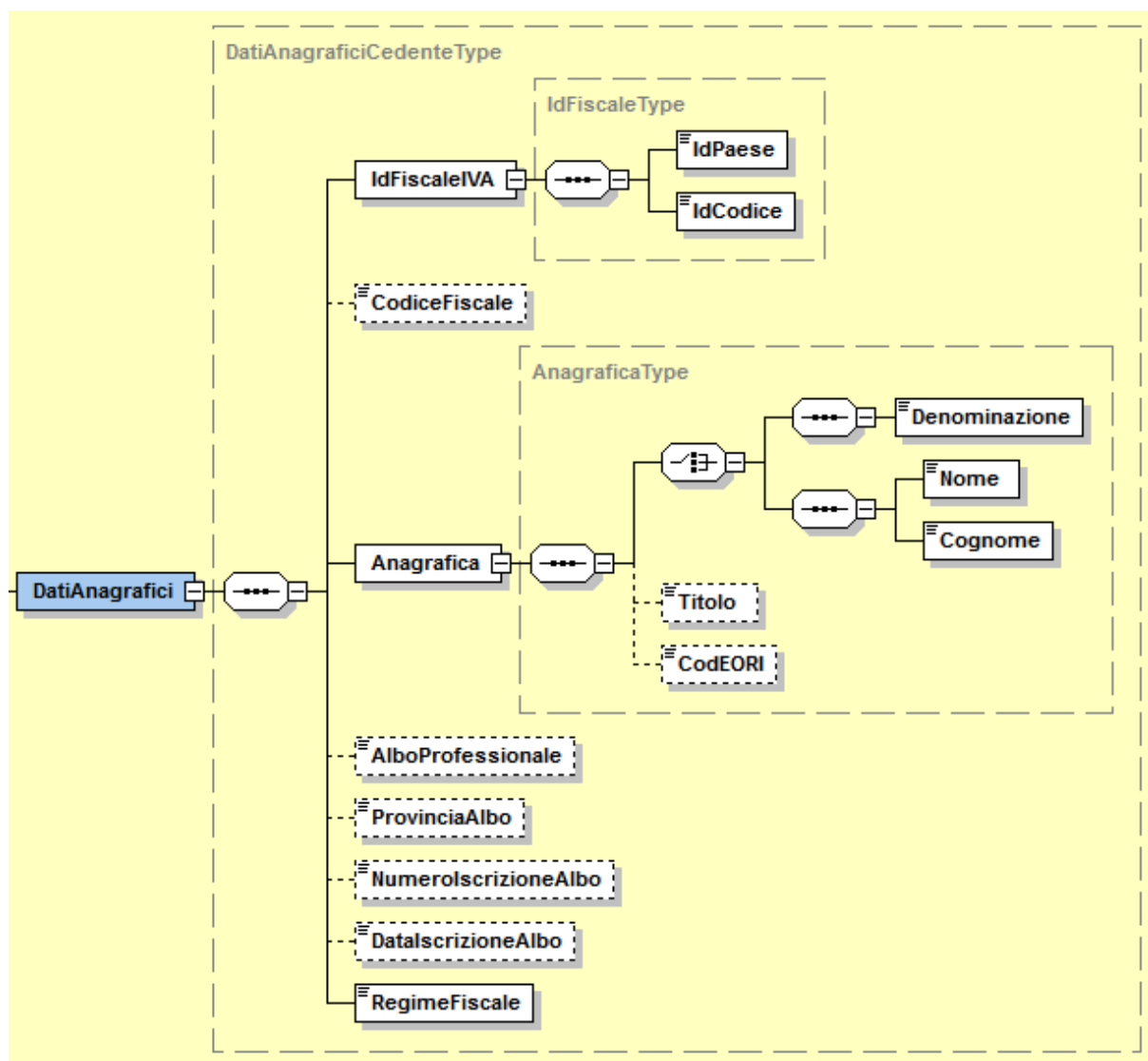


Figure 4: *Dati Anagrafici element of the CedentePrestatore*

The complex element **DatiAnagrafici** uses the complex type *DatiAnagraficiCedenteType*, which contains the elements **IdFiscaleIVA** (Ref. para. 1.2.1) and **Anagrafica** (Ref. para. 1.2.1 and 3.2) the structures of which, *IdFiscaleType* and *AnagraficaType*, are common to several elements of the schema and are described in detail in the following paragraphs (4.3.1.1 and 4.3.1.2).

The other complex type fields *DatiAnagraficiCedenteType* are:

CodiceFiscale (Ref. para. 3.2): alphanumeric format; ranging from 11 to 16 characters long.

AlboProfessionale (*Ref. para. 3.2*): alphanumeric format; maximum length 60 characters.

ProvinciaAlbo (*Ref. para. 3.2*): alphanumeric format; 2 characters long.

NumerolscrizioneAlbo (*Ref. para. 3.2*): alphanumeric format; maximum length 60 characters.

DatalscrizioneAlbo (*Ref. para. 3.2*): the date must be represented according to the ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

RegimeFiscale (*Ref. para. 1.2.1*): alphanumeric format; 4 characters long; the permitted values are the following:

<i>RF01</i>	Ordinary;
<i>RF02</i>	Minimum contributors (Art. 1, subsection 96-117, Italian Law 244/2007);
<i>RF03</i>	New production initiatives (Art.13, Italian Law 388/2000);
<i>RF04</i>	Agriculture and connected activities and fishing (Arts. 34 and 34-bis, Italian Presidential Decree 633/1972);
<i>RF05</i>	Sale of salt and tobacco (Art. 74, subsection 1, Italian Presidential Decree 633/1972);
<i>RF06</i>	Sale of matches (Art. 74, subsection 1, Italian Presidential Decree 633/1972);
<i>RF07</i>	Publishing (Art. 74, subsection 1, Italian Presidential Decree 633/1972);
<i>RF08</i>	Management of public telephone services (Art. 74, subsection 1, Italian Presidential Decree 633/1972);
<i>RF09</i>	Sale of public transport and parking tickets (Art. 74, subsection 1, Italian Presidential Decree 633/1972);
<i>RF10</i>	Entertainment, games and other activities pursuant to the tariff annexed to Italian Presidential Decree No. 640/72 (Art. 74, subsection 6, Italian Presidential Decree 633/1972);
<i>RF11</i>	Travel agencies and tourism (Art. 74-ter, Italian Presidential Decree 633/1972);

<i>RF12</i>	Farm holidays (Art. 5, subsection 2, Italian Law 413/1991);
<i>RF13</i>	Doorstep sales (Art. 25-bis, subsection 6, Italian Presidential Decree 600/1973);
<i>RF14</i>	Sale of used goods, artworks, antiques or collector's items (Art. 36, Italian Law Decree 41/1995);
<i>RF15</i>	Artwork, antiques or collector's items auction agencies (Art. 40-bis, Italian Law Decree 41/1995);
<i>RF16</i>	VAT for cash - P.A. (Art. 6, subsection 5, Italian Presidential Decree 633/1972);
<i>RF17</i>	VAT for cash - subjects with turnover less than € 200,000 (Art. 7, Italian Law Decree 185/2008);
<i>RF18</i>	Other

4.3.1.1 **IdFiscaleType**

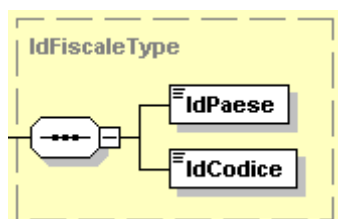


Figure 5: *Complex type IdFiscaleType*

The complex type *IdFiscaleType* is made up of the following fields:

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

IdCodice: alphanumeric format; maximum length 28 characters.

4.3.1.2 AnagraficaType

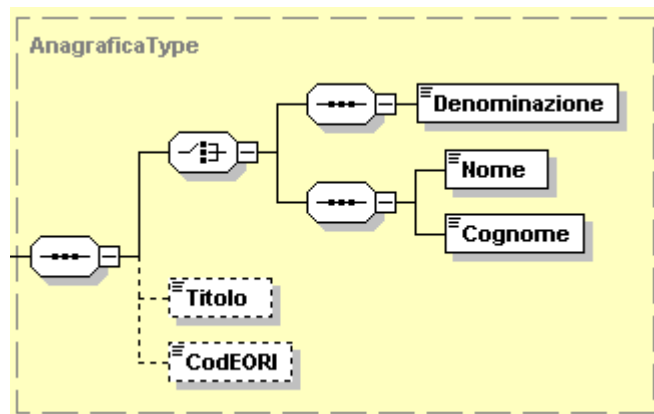


Figure 6: *Complex type AnagraficaType*

The complex type *AnagraficaType* is made up of the following fields:

Denominazione: alphanumeric format; maximum length 80 characters. To be entered as an alternative to the *Nome* and *Cognome* fields below.

Nome: alphanumeric format; maximum length 60 characters. To be entered together with the *Cognome* field and as an alternative to the *Denominazione* field.

Cognome: alphanumeric format; maximum length 60 characters. To be entered together with the *Nome* field and as an alternative to the *Denominazione* field.

Titolo: alphanumeric format; ranging from 2 to 10 characters long.

CodEORI: alphanumeric format; ranging from 13 to 17 characters long.

4.3.2 OFFICE DATA

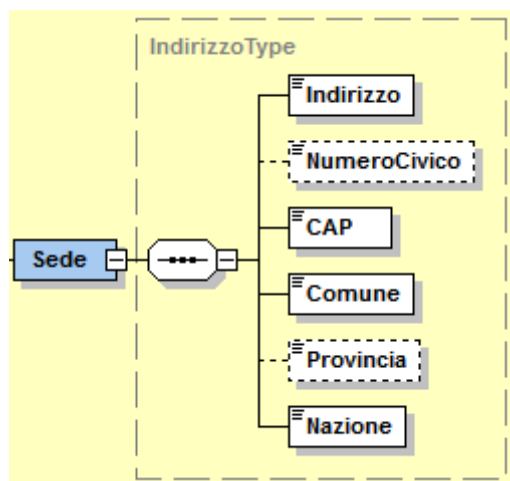


Figure 7: *Sede element of the CedentePrestatore*

Within the complex element **Sede** we find the following fields:

Indirizzo (Ref. para. 1.2.1): alphanumeric format; maximum length 60 characters.

Numero Civico (Ref. para. 1.2.1): alphanumeric format; maximum length 8 characters.

CAP (Ref. para. 1.2.1): numeric format; 5 characters long.

Comune (Ref. para. 1.2.1): alphanumeric format; maximum length 60 characters.

Provincia (Ref. para. 1.2.1): alphanumeric format; 2 characters long.

Nazione (Ref. para. 1.2.1): country acronym expressed according to the ISO 3166-1 alpha-2 code standard.

4.3.3 STABLE ORGANIZATION DATA

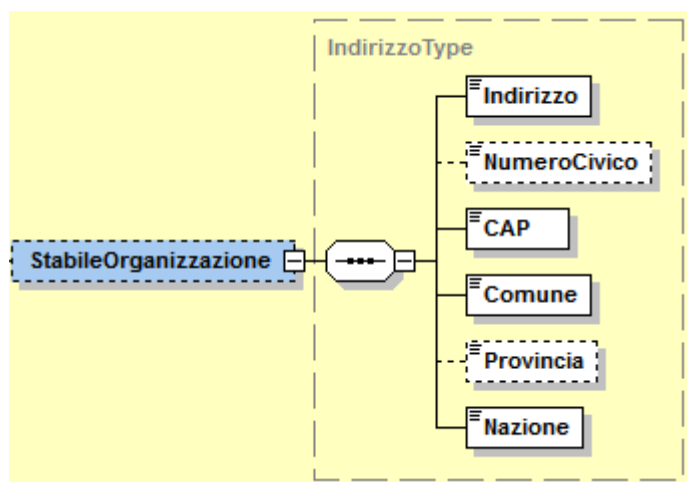


Figure 8: *StabileOrganizzazione element*

The **StabileOrganizzazione** element (Ref. para. 1.2.1) is made up of the same fields envisaged for the Sede element of the CedentePrestatore contained in the *IndirizzoType* type and described in paragraph 4.3.2.

4.3.4 R.E.A. REGISTRATION DATA

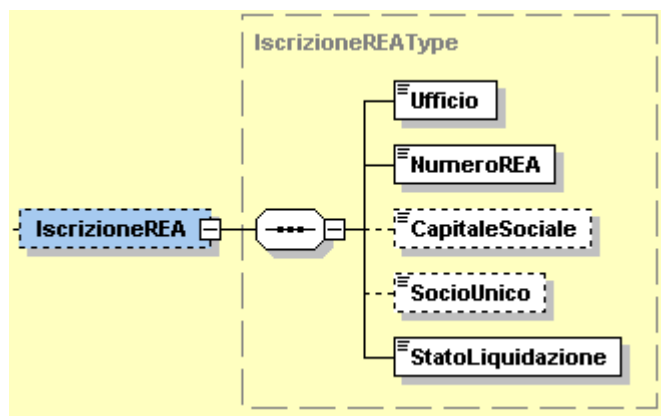


Figure 9: *IscrizioneREA element*

The **IscrizioneREA** element is made up of the fields described below:

Ufficio (Ref. para. 1.2.1): alphanumeric format; 2 characters long.

NumeroREA (Ref. para. 1.2.1): alphanumeric format; maximum length 20 characters.

CapitaleSociale (*Ref. para. 1.2.1*): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

SocioUnico (*Ref. para. 1.2.1*): alphanumeric format; 2 characters long; the permitted values are the following:

<i>SU</i>	the company is a sole member company.
<i>SM</i>	the company is NOT a sole member company.

StatoLiquidazione (*Ref. para. 1.2.1*): alphanumeric format; 2 characters long; the permitted values are the following:

<i>LS</i>	the company is in liquidation.
<i>LN</i>	the company is NOT in liquidation.

4.3.5 CONTACTS

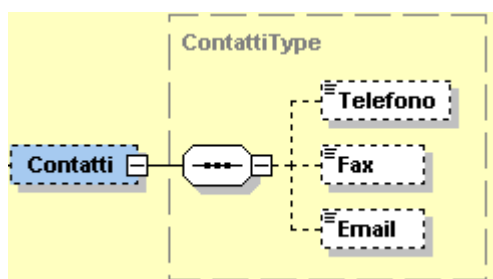


Figure 10: *Contatti element*

Telefono (*Ref. para. 3.2*): alphanumeric format; ranging from 5 to 12 characters long.

Fax (*Ref. para. 3.2*): alphanumeric format; ranging from 5 to 12 characters long.

Email (*Ref. para. 3.2*): alphanumeric format; ranging from 7 to 256 characters long.

4.3.6 ADMINISTRATIVE REFERENCE

The last element in *CedentePrestatoreType* is the following:

RiferimentoAmministrazione (*Ref. para. 3.2*): alphanumeric format; maximum length 20 characters.

4.4 ELECTRONIC INVOICE HEADER: TAX REPRESENTATIVE OF THE SELLER/PROVIDER

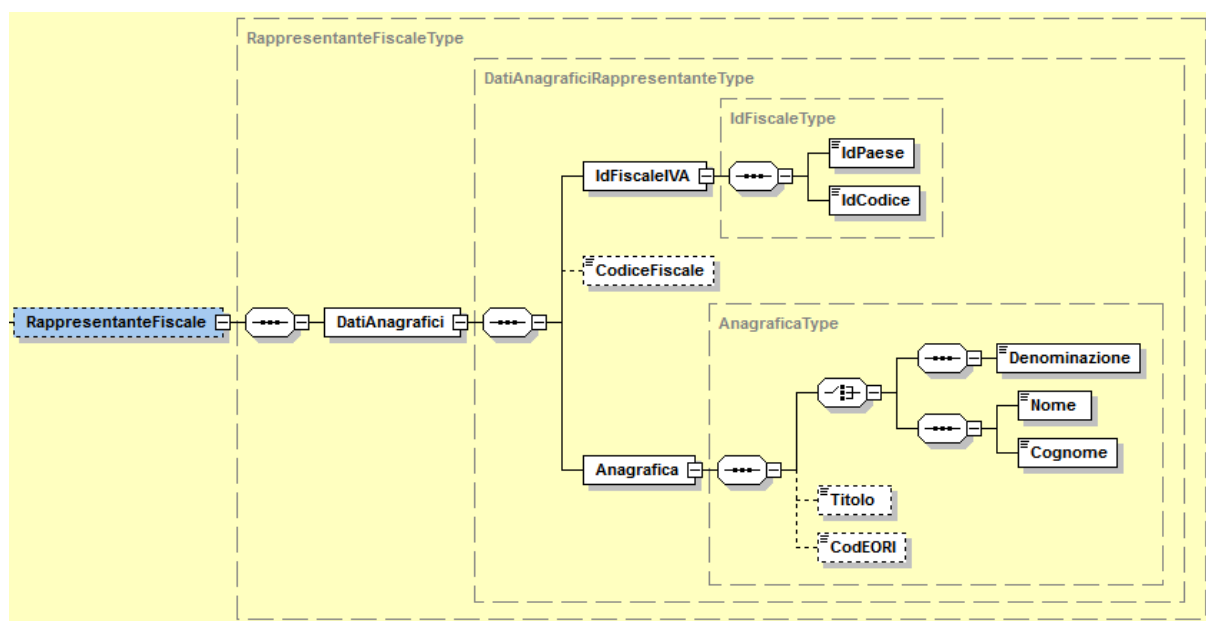


Figure 11: *RappresentanteFiscale element*

The complex element **RappresentanteFiscale** consists of the macroblock **DatiAnagrafici** which is made up of:

IdFiscaleIVA (*Ref. para. 1.2.2*): it uses the *IdFiscaleType* structure already described in paragraph 4.3.1.1 to which you are referred.

CodiceFiscale (*Ref. para. 3.3*): alphanumeric format; ranging from 11 to 16 characters long.

Anagrafica (*Ref. para. 1.2.2*): it uses the *AnagraficaType* structure already described in paragraph 4.3.1.2 to which you are referred.

4.5 ELECTRONIC INVOICE HEADER: BUYER / ORDERER

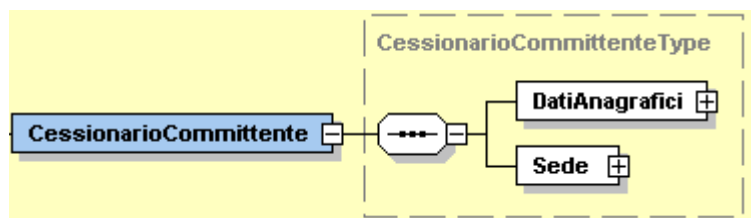


Figure 12: *CessionarioCommittente element*

The complex element **CessionarioCommittente** is made up of the **DatiAnagrafici** and **Sede** macroblocks, described below.

4.5.1 IDENTIFYING DATA

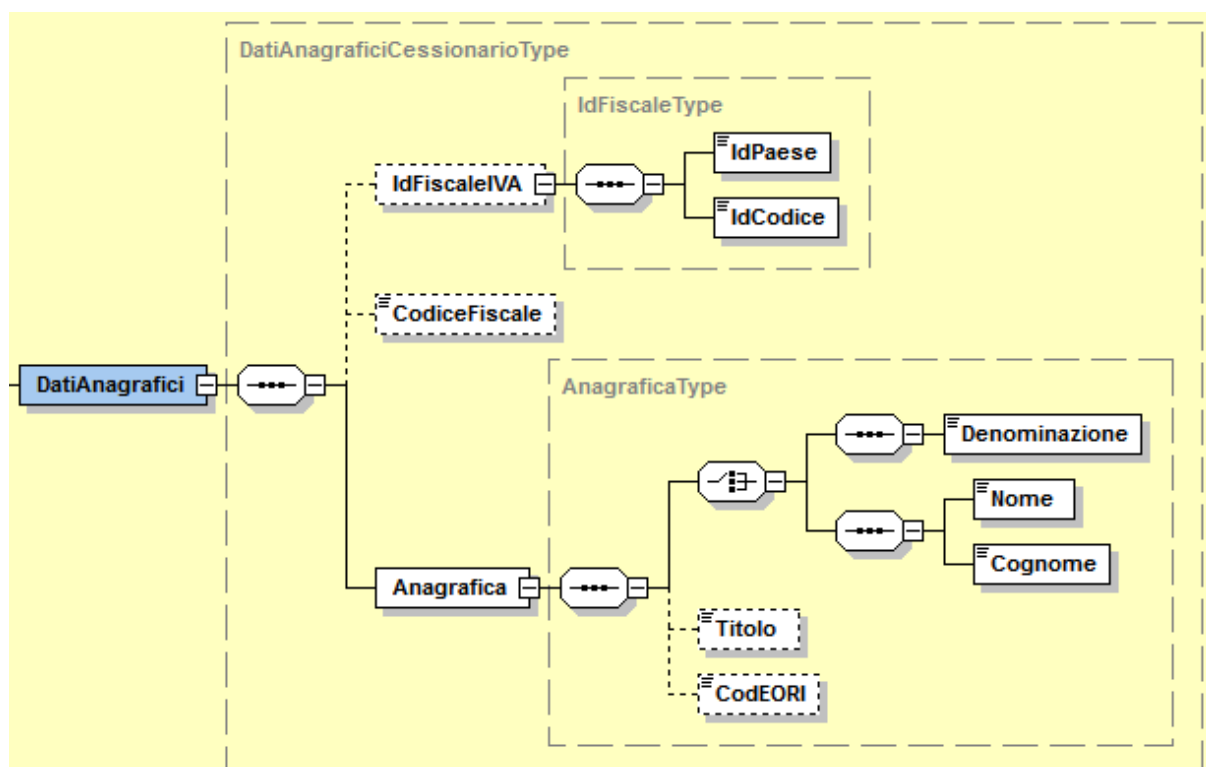


Figure 13: *DatiAnagrafici of the CessionarioCommittente element*

The **DatiAnagrafici** macroblock is made up of:

IdFiscaleIVA (*Ref. para. 1.2.3*): it uses the *IdFiscaleType* structure already described in paragraph 4.3.1.1 to which you are referred.

CodiceFiscale (*Ref. para. 1.2.3*): alphanumeric format; length ranging from 11 to 16 characters.

Anagrafica (*Ref. para. 1.2.3 and 3.4*): it uses the *AnagraficaType* structure already described in paragraph 4.3.1.2 to which you are referred.

4.5.2 OFFICE DATA

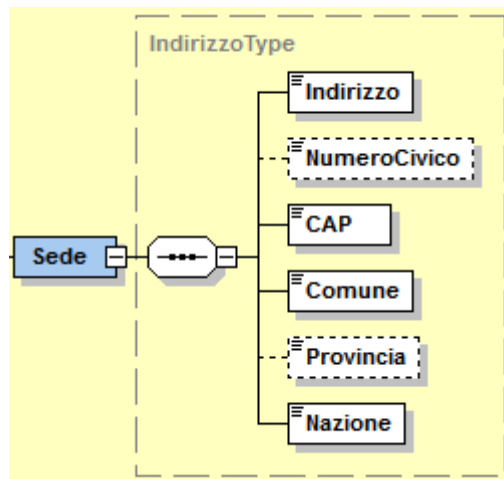


Figure 14: *Sede of the CessionarioCommittente element*

The **Sede** element (*Ref. para. 1.2.3*) is made up of the same fields envisaged for the Sede element of the CedentePrestatore contained in the *IndirizzoType* type and described in paragraph 4.3.2.

4.6 ELECTRONIC HEADER: THIRD PARTY INTERMEDIARY ISSUER

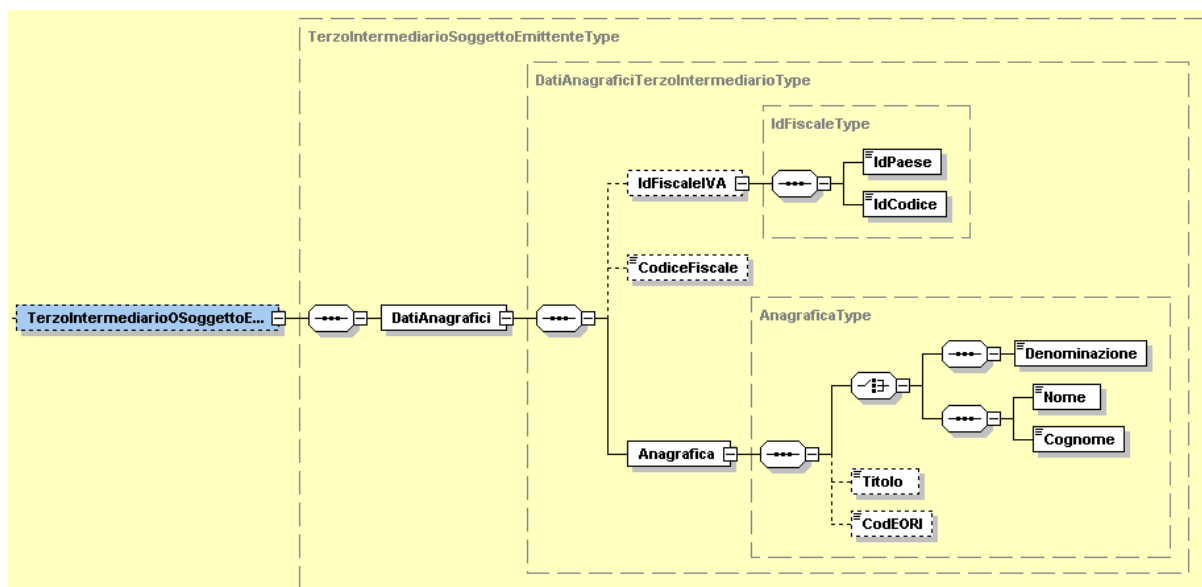


Figure 15: *TerzoIntermediarioSoggettoEmittente* element

As can be seen from figure 15, the **TerzoIntermediarioSoggettoEmittente** element consists of the **DatiAnagrafici** macroblock which is made up of:

IdFiscaleIVA (Ref. para. 3.5): it uses the *IdFiscaleType* structure already described in paragraph 4.3.1.1 to which you are referred.

CodiceFiscale (Ref. para. 3.5): alphanumeric format; ranging from 11 to 16 characters long.

Anagrafica (Ref. para. 3.5): it uses the *AnagraficaType* structure already described in paragraph 4.3.1.2 to which you are referred.

4.7 ELECTRONIC INVOICE HEADER: COMPILER

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

SoggettoCompilatore (Ref. para. 1.2.4): alphanumeric format; length 2 characters; the permitted values are the following:

CC	buyer/orderer.
TZ	third party.

4.8 ELECTRONIC INVOICE BODY: GENERAL DATA

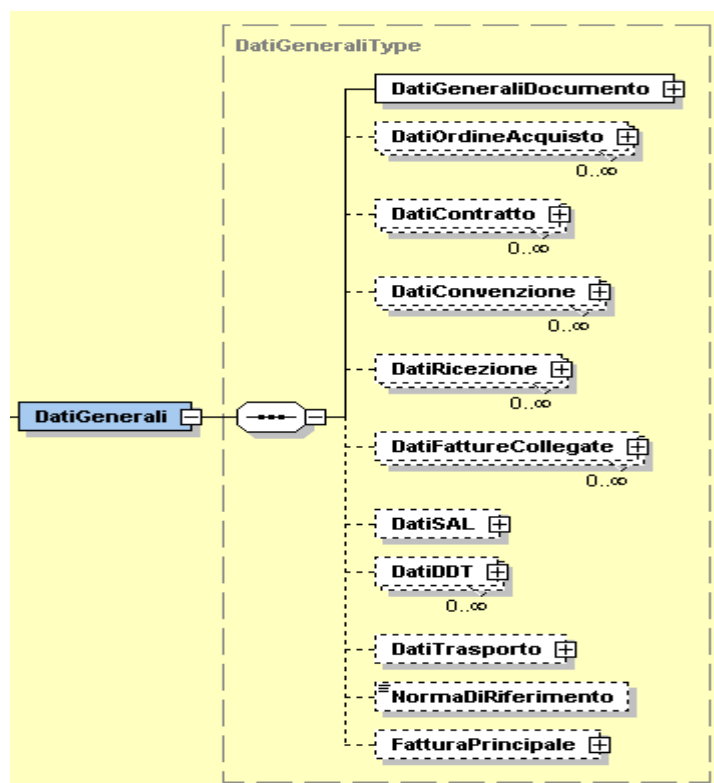


Figure 16: *DatiGenerali* element

The complex element **Dati Generali** is made up of the fields illustrated in figure 16 and described below.

4.8.1 GENERAL DOCUMENT DATA

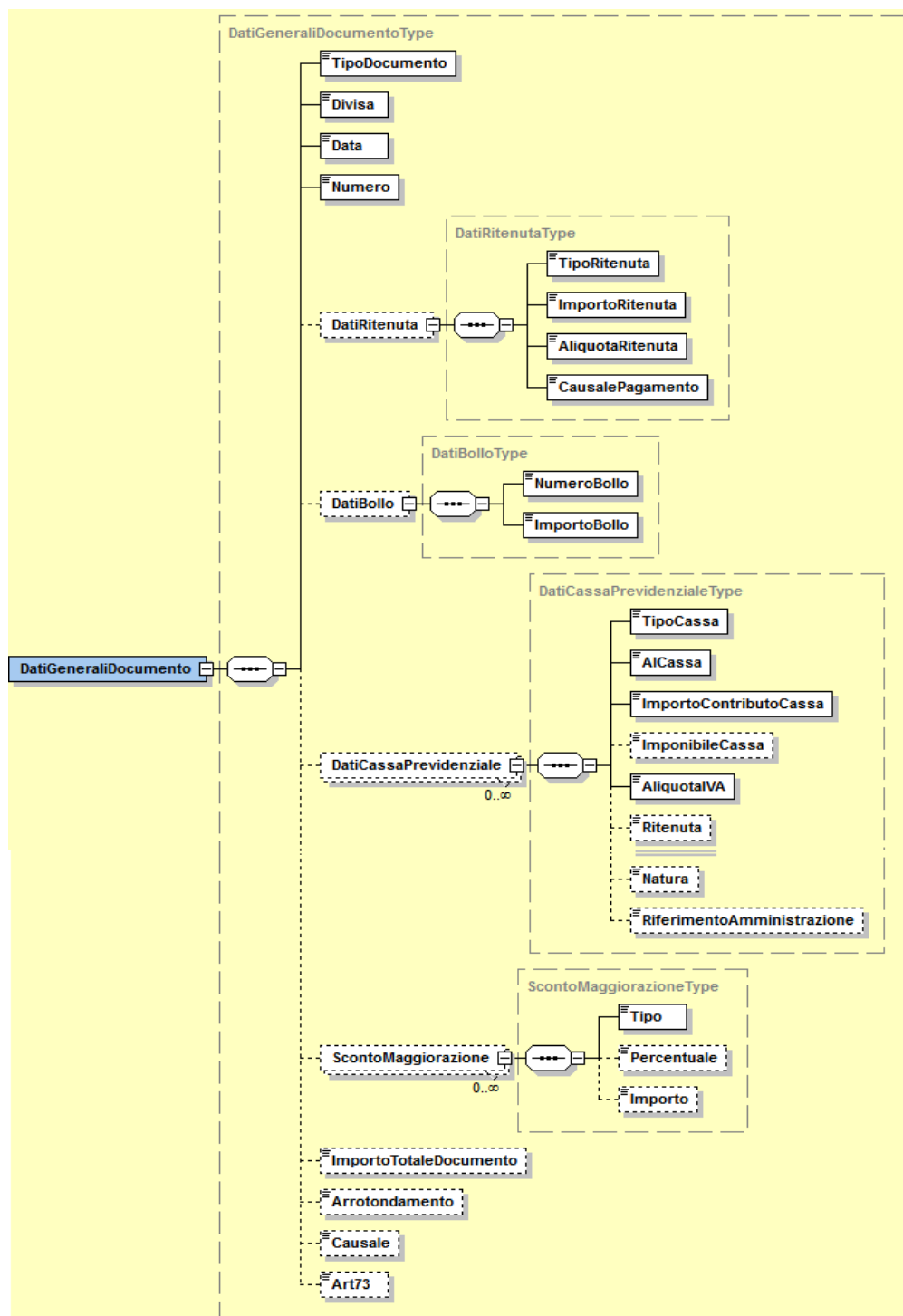


Figure 17: *DatiGeneraliDocumento* element

The complex element **DatiGeneraliDocumento** is made up of the fields described below:

TipoDocumento (*Ref. para. 1.2.5*): alphanumeric format; 4 characters long; the permitted values are the following:

<i>TD01</i>	Invoice
<i>TD02</i>	Deposit/Advance on invoice
<i>TD03</i>	Deposit/Advance on fee
<i>TD04</i>	Credit Note
<i>TD05</i>	Debit Note
<i>TD06</i>	Fee

Divisa (*Ref. para. 1.2.5*): this field must be expressed according to the ISO 4217 alpha-3:2001 standard (e.g.: EUR, USD, GBP, CZK.....).

Data (*Ref. para. 1.2.5*): the date must be represented according to the ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

Numero (*Ref. para. 1.2.5*): alphanumeric format; maximum length 20 characters.

DatiRitenuta (*Ref. para. 1.2.5*) which is made up of:

TipoRitenuta: alphanumeric format; 4 characters long; the permitted values are the following:

<i>RT01</i>	Tax withholding - natural persons
<i>RT02</i>	Tax withholding - juristic persons

ImportoRitenuta: numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

AliquotaRitenuta: numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 6 characters long.

CausalePagamento: alphanumeric format; 1 character long; the permitted values are the following (those of the 770S form which can be seen on the Instructions for Completion page):

<i>A</i>	self-employed services provided exercising an habitual art or profession;
<i>B</i>	economic use, by the author or inventor, of intellectual property, industrial patents, and processes, formulae or information relating to experience acquired in the industrial, commercial or scientific fields;
<i>C</i>	profits deriving from joint venture contracts and from co-interest contracts, when the contribution consists exclusively of performance of work;
<i>D</i>	profits due to promoter shareholders and founder shareholders of joint-stock companies;
<i>E</i>	registration of unpaid bills of exchange by municipal secretaries;
<i>F</i>	services rendered by sportsmen and women with self-employment contracts;
<i>G</i>	indemnity paid on termination of professional sporting activity;
<i>H</i>	indemnity paid on termination of agency relationships of natural persons and limited companies excluding amounts accrued by 31 December 2003, already allocated for accrual and taxed as corporate income;
<i>I</i>	indemnity paid on termination of notarial functions;
<i>L</i>	economic use, by a subject other than the author or inventor, of intellectual property, industrial patents, and processes, formulae or information relating to experience acquired in the industrial, commercial or scientific fields;
<i>M</i>	self-employed services not exercised habitually, obligations to do, not do or permit;
<i>N</i>	travelling expenses, flat-rate refund of expenses, bonuses and fees paid:

	<ul style="list-style-type: none"> ○ in the direct exercise of amateur sporting activities; ○ in relation to coordinated and continual collaboration relationships and relationships of an administrative-operational character of a non-professional nature rendered to companies and amateur sporting associations and choirs, bands and theatre companies by the director/conductor and technical collaborators;
<i>O</i>	self-employed services not exercised habitually, obligations to do, not do or permit, for which there is no obligation to register with the separated management (INPS Circ. No. 104/2001);
<i>P</i>	fees paid to non-resident subjects with no stable organisation for the use or concession in use of industrial, commercial or scientific equipment located in Italy or to Swiss companies or stable organisations of Swiss companies which have the requisites pursuant to Art. 15, subsection 2 of the Agreement between the European Community and the Swiss Confederation of 26 October 2004 (published in O.J.E.C. of 29 December 2004 No. L385/30);
<i>Q</i>	commissions paid to exclusive agent or dealer;
<i>R</i>	commissions paid to non-exclusive agent or dealer;
<i>S</i>	commissions paid to broker;
<i>T</i>	commissions paid to mediator;
<i>U</i>	commissions paid to business procurer;
<i>V</i>	commissions paid to doorstep salesperson; commissions paid to door-to-door salesperson and street-vendors of daily newspapers and periodicals (Italian Law No. 67 of 25 February 1987);
<i>W</i>	amounts paid in 2008 for services related to work contracts made subject to the rules contained in Art. 25-ter of Italian Presidential Decree No. 600 of 1973;
<i>X</i>	fees paid in 2004 by resident companies or entities or by stable organisations of foreign companies pursuant to

Art. 26-quater, subsection 1, lett. a) and b) of Italian Presidential Decree 600/73, to companies or stable organisations of companies, situated in another member state of the European Union in presence of the requisites pursuant to Art. 26-quater, of Italian Presidential Decree 600/73, for which, in 2006, the tax withheld under the terms of Art. 4 of Italian Legislative Decree No. 143 of 30 May 2005 was rebated;

Y fees paid from 1 January 2005 to 26 July 2005 by resident companies or entities or by stable organisations of foreign companies pursuant to Art. 26-quater, subsection 1, lett. a) and b) of Italian Presidential Decree No. 600 of 1973, to companies or stable organisations of companies, situated in another member state of the European Union in presence of the requisites pursuant to Art. 26-quater, of Italian Presidential Decree No. 600 of 1973, for which in 2006, the tax withheld under the terms of Art. 4 of Italian Legislative Decree No. 143 of 30 May 2005 was rebated;

Z title other than the above.

DatiBollo (*Ref. para. 1.2.5*) which is made up of:

NumeroBollo: alphanumeric format; 14 characters long.

ImportoBollo: numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

DatiCassaPrevidenziale which is made up of:

TipoCassa (*Ref. para. 1.2.5*): alphanumeric format; length 4 characters; the permitted values are the following:

TC01	Cassa Nazionale Previdenza e Assistenza Avvocati e Procuratori Legali (National Pension and Welfare Fund for Lawyers and Solicitors)
TC02	Cassa Previdenza Dottori Commercialisti (National Pension Fund for Chartered Accountants)
TC03	Cassa Previdenza e Assistenza Geometri (National Pension and Welfare Fund for Surveyors)

<i>TC04</i>	Cassa Nazionale Previdenza e Assistenza Ingegneri e Architetti Liberi Professionisti (National Pension and Welfare Fund for Self-Employed Engineers and Architects)
<i>TC05</i>	Cassa Nazionale del Notariato (National Fund for Notaries)
<i>TC06</i>	Cassa Nazionale Previdenza e Assistenza Ragionieri e Periti Commerciali (National Pension and Welfare Fund for Accountants and Commercial Experts)
<i>TC07</i>	Ente Nazionale Assistenza Agenti e Rappresentanti di Commercio (ENASARCO - National Welfare Board for Sales Agents and Representatives)
<i>TC08</i>	Ente Nazionale Previdenza e Assistenza Consulenti del Lavoro (ENPACL - National Pension and Welfare Board for Employment Consultants)
<i>TC09</i>	Ente Nazionale Previdenza e Assistenza Medici (ENPAM - National Pension and Welfare Board for Doctors)
<i>TC10</i>	Ente Nazionale Previdenza e Assistenza Farmacisti (ENPAF - National Pension and Welfare Board for Pharmacists)
<i>TC11</i>	Ente Nazionale Previdenza e Assistenza Veterinari (ENPAV - National Pension and Welfare Board for Veterinary Physicians)
<i>TC12</i>	Ente Nazionale Previdenza e Assistenza Impiegati dell'Agricoltura (ENPAIA - National Pension and Welfare Board for Agricultural Employees)
<i>TC13</i>	Fondo Previdenza Impiegati Imprese di Spedizione e Agenzie Marittime (Pension Fund for Employees of Shipping Companies and Maritime Agencies)
<i>TC14</i>	Istituto Nazionale Previdenza Giornalisti Italiani (INPGI - National Pension Institute for Italian Journalists)
<i>TC15</i>	Opera Nazionale Assistenza Orfani Sanitari Italiani (ONAO SI - National Welfare Board for Orphans of Italian Doctors)

TC16	Cassa Autonoma Assistenza Integrativa Giornalisti Italiani (CASAGIT - Autonomous Supplementary Welfare Fund for Italian Journalists)
TC17	Ente Previdenza Periti Industriali e Periti Industriali Laureati (EPPI - Pension Board for Industrial Experts and Graduate Industrial Experts)
TC18	Ente Previdenza e Assistenza Pluricategoriale (EPAP - National Pluri-Category Pension and Welfare Board)
TC19	Ente Nazionale Previdenza e Assistenza Biologi (ENPAB National Pension and Welfare Board for Biologists)
TC20	Ente Nazionale Previdenza e Assistenza Professione Infermieristica (ENPAPI - National Pension and Welfare Board for the Nursing Profession)
TC21	Ente Nazionale Previdenza e Assistenza Psicologi (ENPAP - National Pension and Welfare Board for Psychologists)
TC22	INPS

AlCassa (*Ref. para. 1.2.5*): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 6 characters long.

ImportoContributoCassa (*Ref. para. 1.2.5*): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

ImponibileCassa (*Ref. para. 3.6*): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

AliquotaleIVA (*Ref. para. 1.2.5*): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 6 characters long.

Ritenuta (*Ref. para. 3.6*): alphanumeric format; length 2 characters; the permitted value is:

SI	fund contribution subject to withholding
----	--

Natura (Ref. para. 3.6): alphanumeric format; length 2 characters; the permitted values are the following:

N1	excluding ex Art.15
N2	not subject
N3	not taxable
N4	exempt
N5	margin regime

RiferimentoAmministrazione (Ref. para. 3.6): alphanumeric format; maximum length 20 characters.

ScontoMaggiorazione (Ref. para. 3.6) which is made up of:

Tipo: alphanumeric format; 2 characters long; the permitted values are the following:

SC	discount
MG	supplement

Percentuale: numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 6 characters long.

Importo: numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

ImportoTotaleDocumento (Ref. para. 3.6): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

Arrotondamento (Ref. para. 3.6): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

Causale (Ref. para. 3.6): alphanumeric format; maximum length 200 characters.

Art73 (Ref. para. 3.6): alphanumeric format; 2 characters long; the permitted value is:

SI/ document issued according to methods and terms laid down in a ministerial decree under the terms of Article 73 of Italian Presidential Decree 633/72.

4.8.2 PURCHASE ORDER, CONTRACT, CONVENTION, RECEPTION AND ASSOCIATED INVOICES DATA

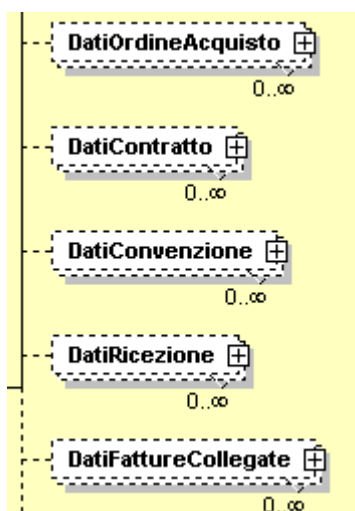


Figure 18: *DatiOrdineAcquisto, DatiContratto, DatiConvenzione, DatiRicezione and DatiFattureCollegate elements.*

The 5 elements in question all use the *DatiDocumentiCorrelatiType* type, described below.

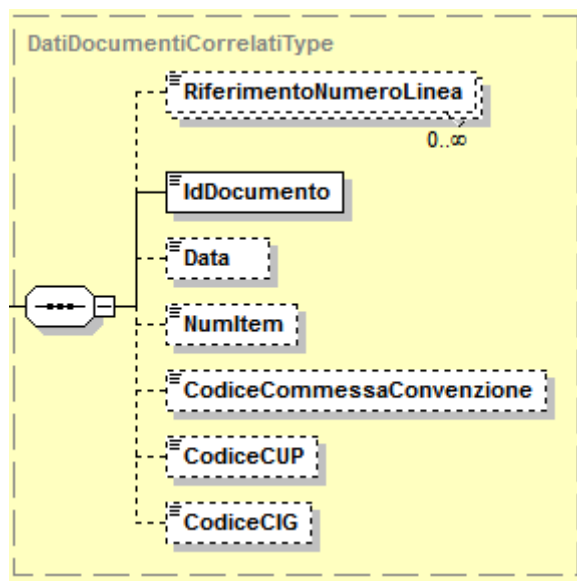


Figure 19: *DatiDocumentiCorrelatiType Type*

RiferimentoNumeroLinea (Ref. para. 2.1.1 and 3.6): numeric format; maximum length 4 characters.

IdDocumento (Ref. para. 2.1.1 and 3.6): alphanumeric format; maximum length 20 characters.

Data (Ref. para. 2.1.1 and 3.6): the date must be represented according to the ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

NumItem (Ref. para. 2.1.1 and 3.6): alphanumeric format; maximum length 20 characters.

CodiceCommessaConvenzione (Ref. para. 3.6): alphanumeric format; maximum length 100 characters.

CodiceCUP (Ref. para. 3.6): alphanumeric format; maximum length 15 characters.

CodiceCIG (Ref. para. 3.6): alphanumeric format; maximum length 15 characters.

4.8.3 STAGE OF PROGRESS REFERENCE DATA

Block to be entered in the case of invoice for stage of progress

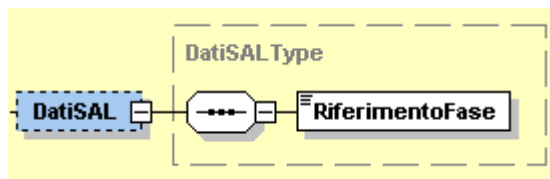


Figure 20: *DatiSal element*

RiferimentoFase (Ref. para. 3.6): numeric format; maximum length 3 characters.

4.8.4 DDT (TRANSPORT DOCUMENT) DATA

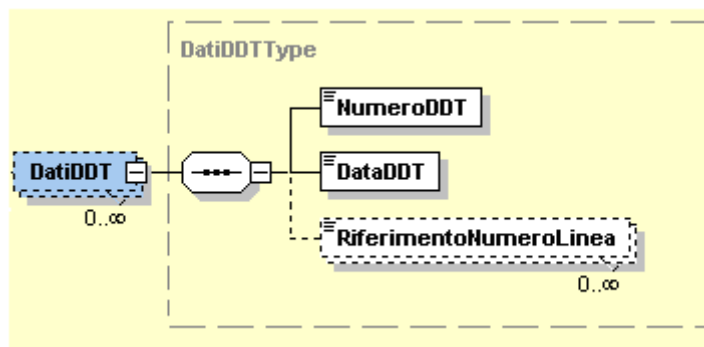


Figure 21: *DatiDDT element*

NumeroDDT (Ref. para. 1.2.5): alphanumeric format; maximum length 20 characters.

DataDDT (Ref. para. 1.2.5): the date must be represented according to the ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

RiferimentoNumeroLinea (Ref. para. 3.6): numeric format; maximum length 4 characters.

4.8.5 DATI DEL TRASPORTO - TRANSPORT DATA

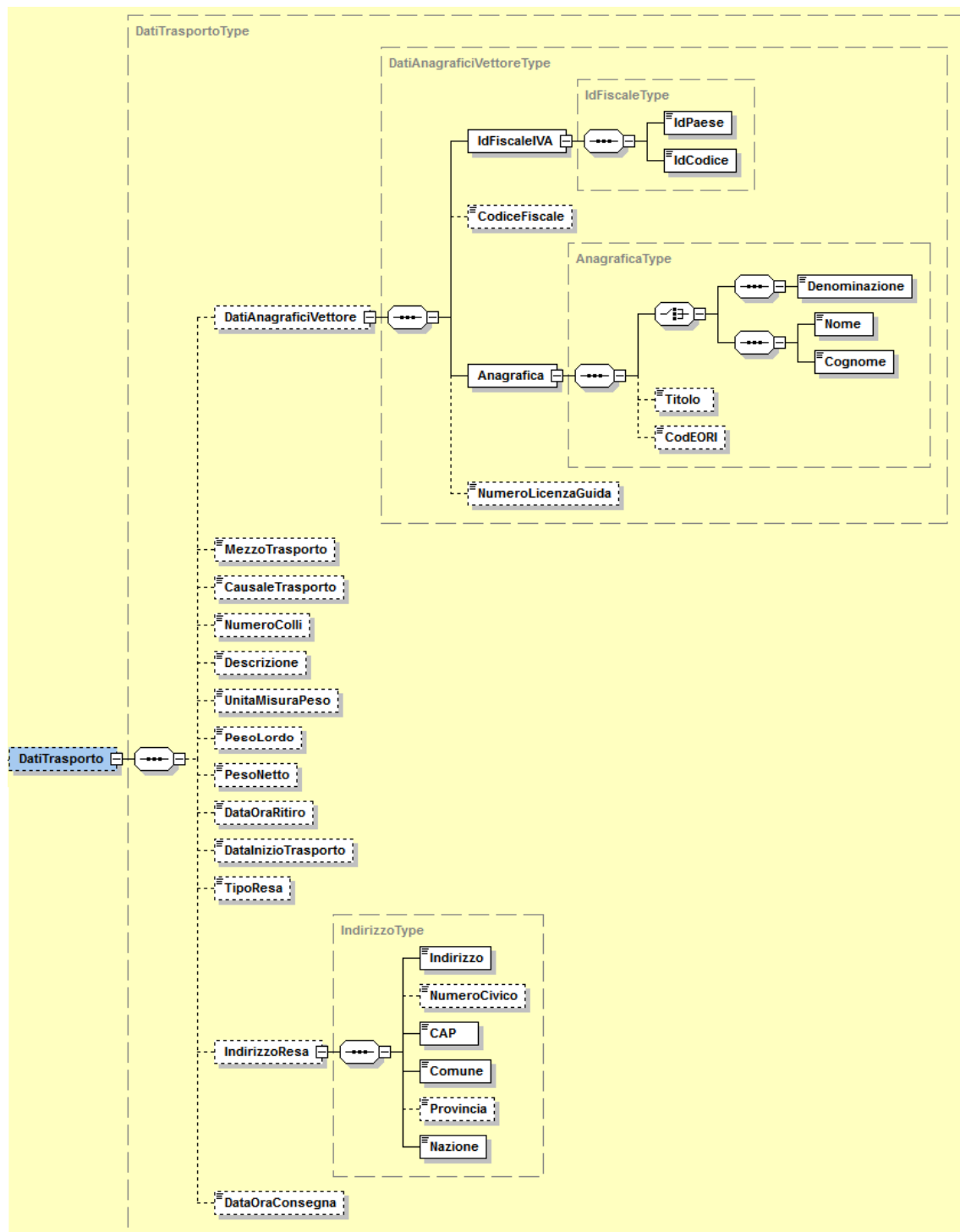


Figure 22: *DatiTrasporto element*

The **DatiTrasporto** element is made up of the following fields:

DatiAnagraficiVettore (*Ref. para. 3.6*) which is made up of:

IdFiscaleIVA: it uses the *IdFiscaleType* structure already described in paragraph 4.3.1.1 to which you are referred.

CodiceFiscale: alphanumeric format; ranging from 11 to 16 characters long.

Anagrafica: it uses the *AnagraficaType* structure already described in paragraph 4.3.1.2 to which you are referred.

NumeroLicenzaGuida: alphanumeric format; maximum length 20 characters.

MezzoTrasporto (*Ref. para. 3.6*) alphanumeric format; maximum length 80 characters.

CausaleTrasporto (*Ref. para. 3.6*): alphanumeric format; maximum length 100 characters.

NumeroColli (*Ref. para. 3.6*): numeric format; maximum length 4 characters.

Descrizione (*Ref. para. 3.6*): alphanumeric format; maximum length 100 characters.

UnitaMisuraPeso (*Ref. para. 3.6*): alphanumeric format; maximum length 10 characters.

PesoLordo (*Ref. para. 3.6*): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 7 characters long.

PesoNetto (*Ref. para. 3.6*): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 7 characters long.

DataOraRitiro (*Ref. para. 3.6*): the date must be represented according to the ISO 8601:2004 format, with the following precision: YYYY-MM-DD-HH:MM.

DataInizioTrasporto (*Ref. para. 3.6*): the date must be represented according to the ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

TipoResa (*Ref. para. 3.6*): code of the return term (Incoterms) expressed according to the ICC-International Chamber of Commerce standard (alphanumeric format of 3 characters)

IndirizzoResa (Ref. para. 3.6) which is made up of the same fields envisaged for the Sede element of the CedentePrestatore contained in the *IndirizzoType* type and described in paragraph 4.3.2.

DataOraConsegna (Rif. par. 3.6) la data deve essere rappresentata secondo il formato ISO 8601:2004, con la seguente precisione: YYYY-MM-DD-HH:MM.

4.8.6 REFERENCE LEGISLATION



Figure 23: NormaDiRiferimento element

NormaDiRiferimento (Ref. para. 1.2.5): alphanumeric format; maximum length 100 characters.

4.8.7 MAIN INVOICE

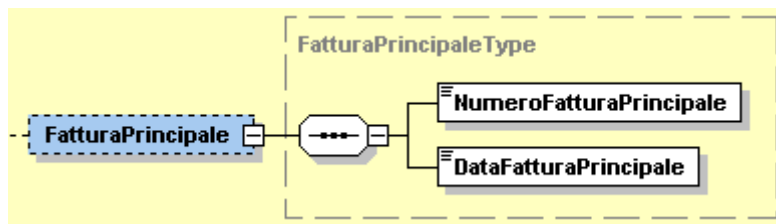


Figure 24: FatturaPrincipale Element

NumeroFatturaPrincipale (Ref. para. 1.2.5): alphanumeric format; maximum length 20 characters.

DataFatturaPrincipale (Ref. para. 1.2.5): the date must be represented according to the ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

4.9 ELECTRONIC INVOICE BODY: GOODS/SERVICES DATA ELEMENT

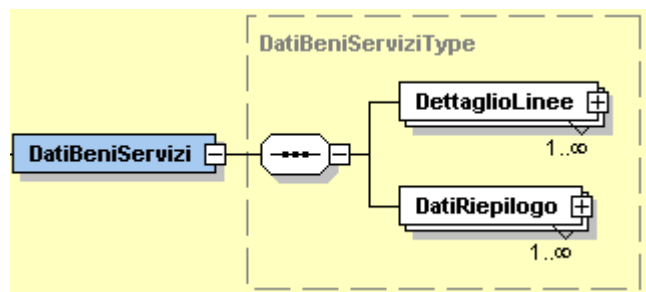


Figure 25: *DatiBeniServizi element*

As can be understood from Figure 25, the complex element **DatiBeniServizi** is made up in turn of the **DettaglioLinee** and **DatiRiepilogo** elements.

Let us examine them in depth.

4.9.1 *DETAIL LINES*

This is a block containing the nature, quality and quantity of goods/services involved in the transaction. When we speak of N occurrences we mean that its fields are repeated in each row of detail in the document.

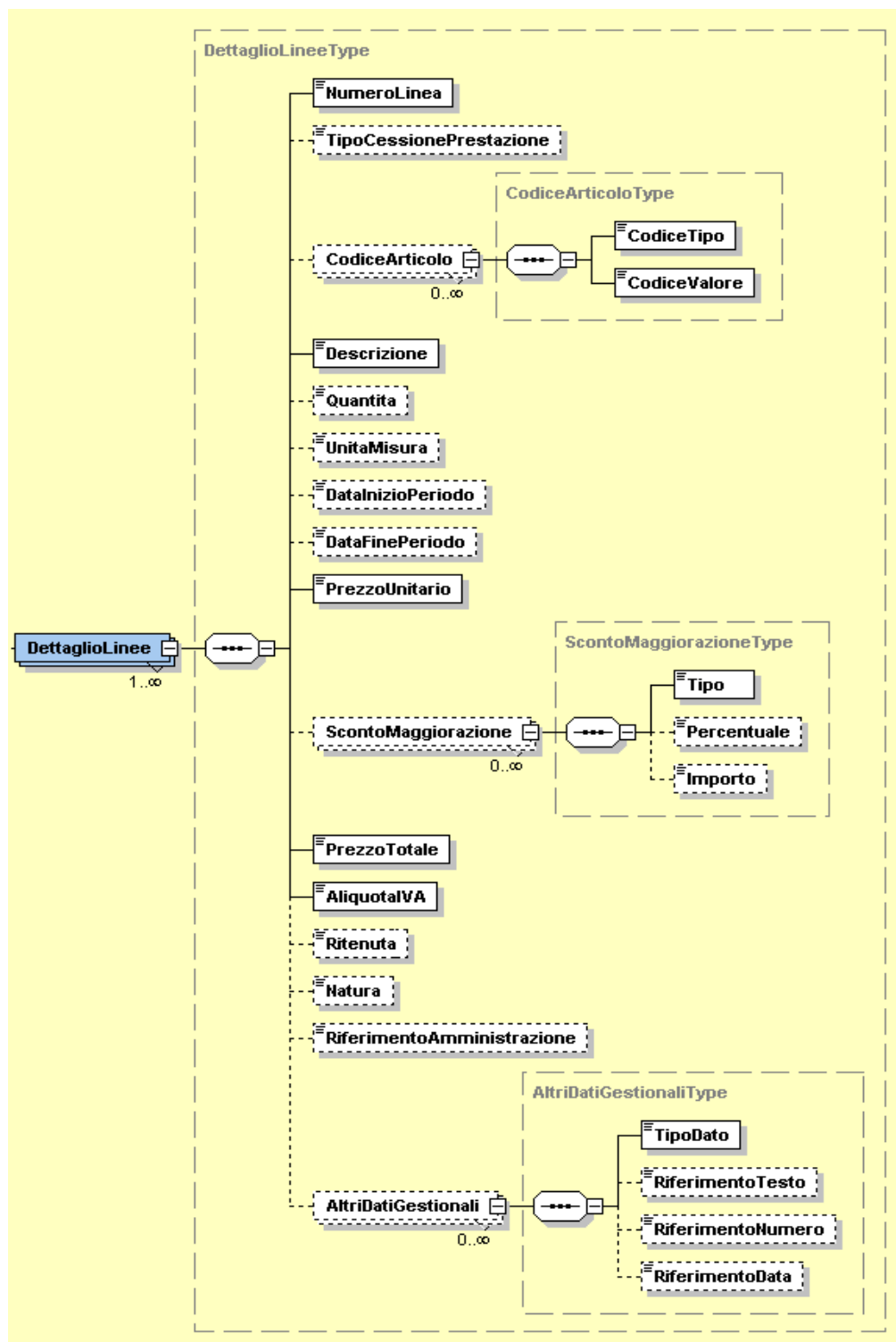


Figure 26: *DettaglioLinee* element

Descriptions of the fields present in Figure 26 are provided below.

NumeroLinea (*Ref. para. 1.2.6*): numeric format; maximum length 4 characters.

TipoCessionePrestazione (*Ref. para. 1.2.6*): alphanumeric format; 2 characters long; the permitted values are the following:

SC	Discount
PR	Bonus
AB	Rebate
AC	Ancillary expenses

CodiceArticolo (*Ref. para. 3.7*) which is made up of:

CodiceTipo: alphanumeric format; maximum length 35 characters.

CodiceValore: alphanumeric format; maximum length 35 characters.

Descrizione (*Ref. para. 1.2.6*): alphanumeric format; maximum length 100 characters.

Quantita (*Ref. para. 1.2.6*): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 21 characters long.

UnitaMisura (*Ref. para. 1.2.6*): alphanumeric format; maximum length 10 characters.

DataInizioPeriodo (*Ref. para. 1.2.6*): the date must be represented according to the ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

DataFinePeriodo (*Ref. para. 1.2.6*): the date must be represented according to the ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

PrezzoUnitario (*Ref. para. 1.2.6*): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 21 characters long.

ScontoMaggiorazione (*Ref. para. 1.2.6*) which is made up of the same fields of the ScontoMaggiorazioneType type already described in paragraph 4.8.1.

PrezzoTotale (Ref. para. 1.2.6): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 21 characters long.

AliquotalVA (Ref. para. 1.2.6): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 6 characters long.

Ritenuta (Ref. para. 3.7): alphanumeric format; 2 characters long; the permitted value is:

SI	invoice line subject to withholding
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Natura (Ref. para. 3.7): alphanumeric format; length 2 characters; the permitted values are the following:

N1	excluding ex Art.15
N2	not subject
N3	not taxable
N4	exempt
N5	margin regime

RiferimentoAmministrazione (Ref. para. 3.7): alphanumeric format; maximum length 20 characters.

AltriDatiGestionali (Ref. para. 3.7) which is made up of:

TipoDato: alphanumeric format; maximum length 10 characters.

RiferimentoTesto: alphanumeric format; maximum length 60 characters.

RiferimentoNumero: numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 21 characters long.

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

4.9.2 SUMMARY DATA

The fields it contains are repeated for each tax rate or other nature. A multiplicity from 0 to N derives from this.

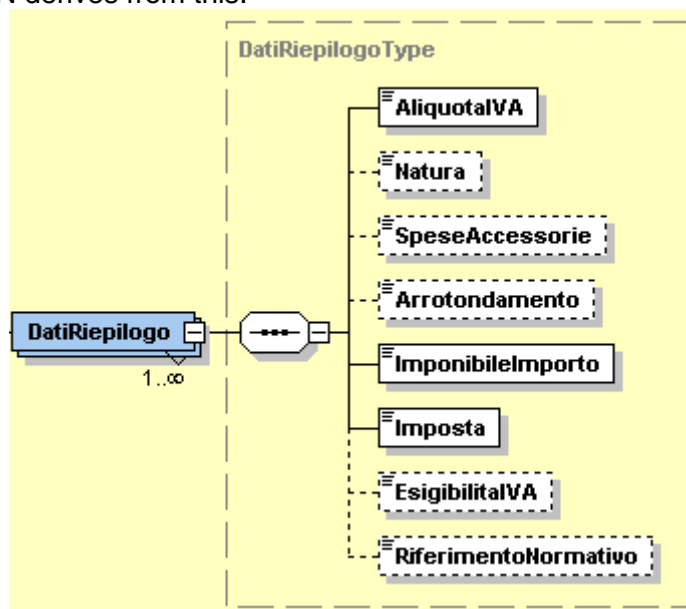


Figure 27: *DatiRiepilogo element*

AliquotaleIVA (Ref. para. 1.2.6): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 6 characters long.

Natura (Ref. para. 1.2.6): alphanumeric format; length 2 characters; the permitted values are the following:

N1	excluding ex Art.15
N2	not subject
N3	not taxable
N4	exempt
N5	margin regime

SpeseAccessorie (Ref. para. 1.2.6): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

Arrotondamento (Ref. para. 1.2.6): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 21 characters long.

ImponibileImporto (Ref. para. 1.2.6): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

Imposta (Ref. para. 1.2.6): numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

EsigibilitaIVA (Ref. para. 1.2.6): alphanumeric format; length 1 character; the permitted values are the following:

<i>D</i>	VAT with deferred chargeability
<i>I</i>	VAT with immediate chargeability

RiferimentoNormativo (Ref. para. 1.2.6): alphanumeric format; maximum length 100 characters.

4.10 ELECTRONIC INVOICE BODY: VEHICLE DATA

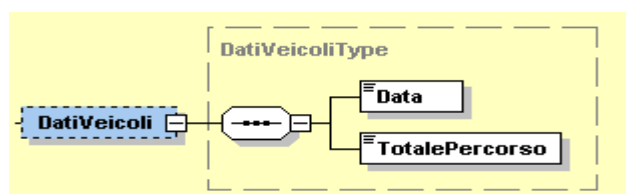


Figure 28: *DatiVeicoli* element

Data (Ref. para. 1.2.7): the date must be represented according to the ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

TotalePercorso (Ref. para. 1.2.7): alphanumeric format; maximum length 15 characters.

4.11 ELECTRONIC INVOICE BODY: PAYMENT DATA

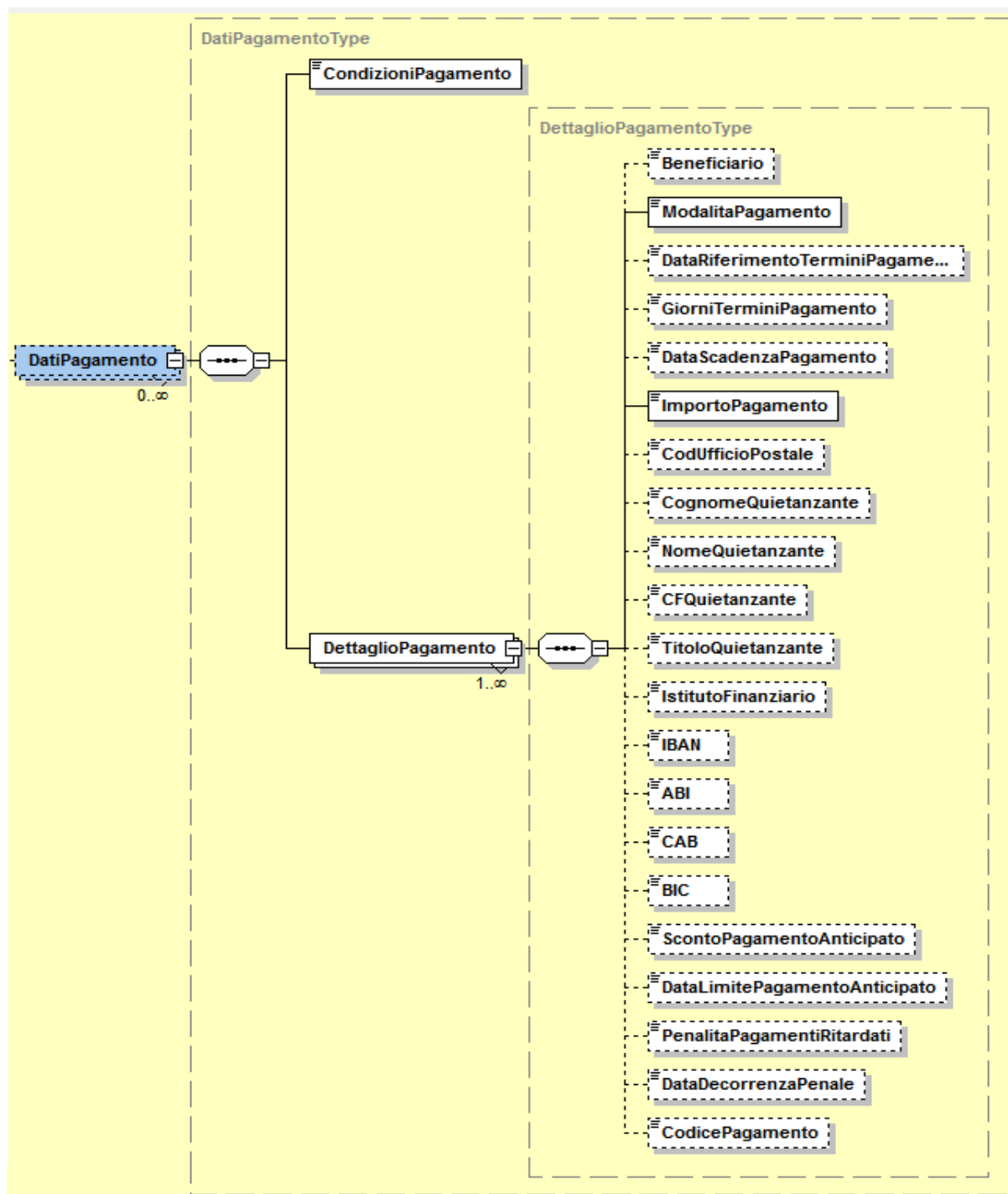


Figure 29: *DatiPagamento* element

CondizioniPagamento (Ref. para. 3.8): alphanumeric format; 4 characters long; the permitted values are the following:

<i>TP01</i>	payment in instalments
<i>TP02</i>	complete payment
<i>TP03</i>	advance

DettaglioPagamento (Ref. para. 3.8) which is made up of the following fields:

Beneficiario: alphanumeric format; maximum length 200 characters.

ModalitaPagamento: alphanumeric format; 4 characters long; the permitted values are the following:

<i>MP01</i>	cash
<i>MP02</i>	cheque
<i>MP03</i>	banker's draft
<i>MP04</i>	cash at Treasury
<i>MP05</i>	transfer
<i>MP06</i>	money order
<i>MP07</i>	bank bulletin
<i>MP08</i>	credit card
<i>MP09</i>	direct debit
<i>MP10</i>	utilities direct debit
<i>MP11</i>	fast direct debit
<i>MP12</i>	collection order
<i>MP13</i>	payment by notice
<i>MP14</i>	quittance state tax office
<i>MP15</i>	giro on special accounting accounts
<i>MP16</i>	banking domiciliation

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

GiorniTerminiPagamento: numeric format; maximum length 3. Is 0 (zero) for on-demand payments.

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

ImportoPagamento: numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

CodUfficioPostale: alphanumeric format; maximum length 20 characters.

CognomeQuietanzante: alphanumeric format; maximum length 60 characters.

NomeQuietanzante: alphanumeric format; maximum length 60 characters.

CFQuietanzante: alphanumeric format; 16 characters long.

TitoloQuietanzante: alphanumeric format; ranging from 2 to 10 characters long.

IstitutoFinanziario: alphanumeric format; maximum length 80 characters.

IBAN: alphanumeric format; ranging from 27 to 34 characters long.

ABI: numeric format of 5 characters.

CAB: numeric format of 5 characters.

BIC: alphanumeric format; ranging from 27 to 34 characters long.

ScontoPagamentoAnticipato: numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

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

PenalitaPagamentiRitardati: numeric format in which the decimals must be separated from the integer with the '.' character (point). It ranges from 4 to 15 characters long.

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

CodicePagamento: alphanumeric format; maximum length 15 characters.

4.12 ELECTRONIC INVOICE BODY: ATTACHMENTS

Data on any attachments. The structure of the macroblock is shown in figure below.

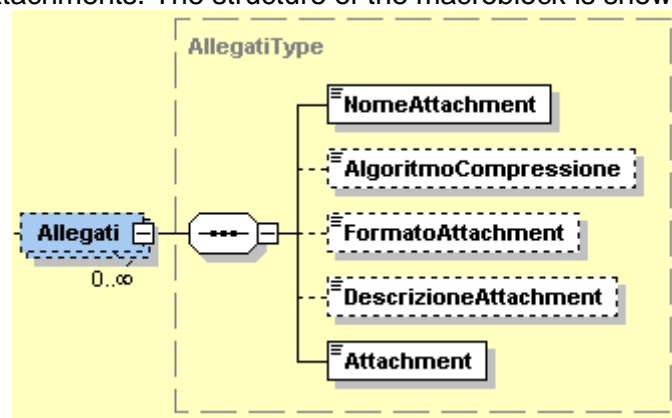


Figure 30: *Allegati element*

NomeAttachment (Ref. para. 3.9): alphanumeric format; maximum length 60 characters.

AlgoritmoCompressione (Ref. para. 3.9): alphanumeric format; maximum length 10 characters.

FormatoAttachment (Ref. para. 3.9): alphanumeric format; maximum length 10 characters.

DescrizioneAttachment (Ref. para. 3.9): alphanumeric format; maximum length 100 characters.

Attachment (Ref. para. 3.9): is in the xs:base64Binary format.

5. XML SCHEMA OF THE FATTURAPA FILE

In the section [FATTURAPA DOCUMENTATION](#) of the website WWW.FATTURAPA.GOV.IT you can download:

- The XML Schema which describes the format of the FatturaPA file addressed to the Public Administrations;
- The description of the FatturaPA file's fields.