B2G and B2B ordinary Invoice

ID and Tag Name in the XML file	Info type	Functional description	Format and allowed values	Mandatory values and numerosity <A.B> Legend: A = 0 non mandatory element; A = 1 mandatory element; B = 1 one only occurrence allowed; B = N one ore more occurrences are allowed	Dimension min … max Legend: A … B = min. A, max B; A = fixed dimension	"Extra schema" controls	Code and description of the error in case of control failure
1 <FatturaElettronicaHeader>		The block has a multiplicity of 1, both in the case of a single invoice and in the case of a batch of invoices		<1.1>			
1.1 <DatiTrasmissione>		Block always obligatory containing information which uniquely identifies the transmitting subject, the document transmitted, the format in which the document is transmitted, and the addressee		<1.1>			
1.1.1 <IdTrasmittente>		The unique identification of the transmitter; for subjects resident in Italy, whether natural persons or corporate entities, it corresponds to the tax code preceded by IT; for non-resident subjects it corresponds to the VAT identification number (where the first two characters represent the country according to the alpha-2 code of the ISO 3166-1 standard, and the remainder, up to a maximum of 28, the code itself).		<1.1>			
1.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2		
1.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 … 28	If the value of information 1.1.1.1 <IdPaese> is "IT", a validation check is performed against Tax Code	00300: 1.1.1.2 <IdCodice> not valid
1.1.2 <ProgressivoInvio>	xs:normalizedString	Numbering attributed by the transmitter, according to its own rules	alphanumeric format	<1.1>	1 … 10		
1.1.3 <FormatoTrasmissione>	xs:string	It contains the identification code of the type of transmission that is being carried out and its format	allowed values: [FPA12] = invoice to public administrations; [FPR12] = invoice to private parties	<1.1>	5	Consistency with the attribute VERSION is checked; consistency with buyer that, in presence of the value is "FPR12", cannot be present in IPA is checked	00428: 1.1.3 <FormatoTrasmissione> not consistent with VERSIONE attribute; 00427: 1.1.4 <CodiceDestinatario> of 7 characters not allowed (for FPA); 00427: 1.1.4 <CodiceDestinatario> of 6 characters not allowed (for FPR); 00399: CessionarioCommittente present in IPA in the presence of 1.1.3 <FormatoTrasmissione> valued with FPR12
1.1.4 <CodiceDestinatario>	xs:string	For invoices to PA (1.1.3 <FormatoTrasmissione> = FPA12) it contains a 6-digit code of the invoice office, defined by the administration to which it belongs as reported in the "Indice PA" list. For invoices to private parites (1.1.3 <FormatoTrasmissione> = FPR12) it contains the 7-digit code, assigned by the Exchange System (SDI) to subjects who have required a transmission channel; if the recipient has not required a channel the item must be valued with all zeros ('0000000'). For invoices issued to subjects that are non-resident, not established and not identified in Italy, the item must be valued with all 'XXXXXXX'.	alphanumeric format	<1.1>	6 … 7	A validation check is performed on the code: it must be present in the "Indice PA" list (if of 6 characters), or in the Exchange System Registry (if of 7 characters and different from "0000000" or "XXXXXXX"). When it refers to a Public Administration (6 characters) and is valued as a 'central' office (UF ...) , the existence of the conditions justifying this valuation is checked. Furthermore, if valued with "XXXXXXX", the information element 1.4.1.1.1 <IdPaese> must be different from "IT".	00311: 1.1.4 <CodiceDestinatario> is not valid; 00312: 1.1.4 <CodiceDestinatario> is not active; 00427: 1.1.4 <CodiceDestinatario> of 7 characters not allowed (for FPA); 00427: 1.1.4 <CodiceDestinatario> of 6 characters not allowed (for FPR); 00398: Office Code present and uniquely identifiable in the "Indice PA" list, while 1.1.4 <CodiceDestinatario> is valued with a "Central" office code; 00313: Element 1.1.4 <CodiceDestinatario> can be valued with "XXXXXXX" to communicate invoice data issued exclusively to non-residents (1.4.1.1.1 <IdPaese> must be valued and 1.4.1.1.1 <IdPaese> must be different from "IT")
1.1.5 <ContattiTrasmittente>		data relative to the transmitter's contacts		<0.1>			
1.1.5.1 <Telefono>	xs:normalizedString	fixed or mobile telephone contact	alphanumeric format	<0.1>	5 … 12		
1.1.5.2 <Email>	xs:string	email address	alphanumeric format	<0.1>	7 … 256		
1.1.6 <PECDestinatario>	xs:normalizedString	Certified Email Address to which, if specified, the invoice is delivered	formato alfanumerico	<0.1>	7 … 256	If present, it must be different from all PEC operating address of ES	0330: 1.1.6 <PECDestinatario> containing a not allowed value
1.2 <CedentePrestatore>		Block always obligatory containing data relative to the seller/provider (supplier)		<1.1>			
1.2.1 <DatiAnagrafici>		Block always mandatory containing the tax, personal and professional data of the seller / provider		<1.1>			
1.2.1.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds with their VAT number.		<1.1>			
1.2.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2	If the value of information 1.2.1.1.1 <IdPaese> is "IT", the value of 2.1.1.1 <TipoDocumento> cannot be TD17 or TD18 or TD19	00473: for the value indicated in the field 2.1.1.1 <TipoDocumento> it isn't allowed the value IT in the field 1.2.1.1.1 <IdPaese>
1.2.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 … 28	If the value of information 1.1.1.1 <IdPaese> is "IT", a validation check is performed against Tax Register. Furthermore, if the information element 2.1.1.1 <TipoDocumento> is equal toTD16 or TD20, the VAT number doesn't must be ceased more than 5 years before the date of document	00301: 1.2.1.1.2 <IdCodice> not valid; 00323: 1.2.1.1.2 <IdCodice> corresponding to a VAT number ceased more than 5 years ago
1.2.1.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0.1>	11 … 16	If present, the consistency with the element 1.2.1.1 <IdFiscaleIVA> is checked	00320: 1.2.1.1 <IdFiscaleIVA> and 1.2.1.2 <CodiceFiscale> not coherent; 00321: 1.2.1.2 <CodiceFiscale> of a person not participating in the VAT group; 00322: 1.2.1.2 <CodiceFiscale> not present in the presence of 1.2.1.1 <IdFiscaleIVA> of VAT group
1.2.1.3 <Anagrafica>		the identity data of the seller/provider		<1.1>			
1.2.1.3.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be filled in instead of fields 1.2.1.3.2 and 1.2.1.3.3	alphanumeric format	<0.1>	1 … 80		
1.2.1.3.2 <Nome>	xs:normalizedString	natural person's first name to be filled in together with field 1.2.1.3.3 and instead of field 1.2.1.3.1	alphanumeric format	<0.1>	1 … 60		
1.2.1.3.3 <Cognome>	xs:normalizedString	natural person's surname to be filled in together with field 1.2.1.3.2 and instead of field 1.2.1.3.1	alphanumeric format	<0.1>	1 … 60		
1.2.1.3.4 <Titolo>	xs:normalizedString	title	alphanumeric format	<0.1>	2 … 10		
1.2.1.3.5 <CodEORI>	xs:string	number of the EORI (Economic Operator Registration and Identification) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009	alphanumeric format	<0.1>	13 … 17		
1.2.1.4 <AlboProfessionale>	xs:normalizedString	name of the professional roll	alphanumeric format	<0.1>	1 … 60		
1.2.1.5 <ProvinciaAlbo>	xs:string	initials of the province of the professional roll	[RM], [MI], [...]	<0.1>	2		
1.2.1.6 <NumeroIscrizioneAlbo>	xs:normalizedString	registration number of the professional roll	alphanumeric format	<0.1>	1 … 60		
1.2.1.7 <DataIscrizioneAlbo>	xs:date	date of registration on the professional roll (expressed according to the ISO 8601:2004 format).	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0.1>	10		
1.2.1.8 <RegimeFiscale>	xs:string	tax system	allowed values: see codes at the foot of the document	<1.1>	4		
1.2.2 <Sede>		Block containing the data of the seller / provider head office. It is the registered office for companies and the tax domicile for individual companies and self-employed workers.		<1.1>			
1.2.2.1 <Indirizzo>	xs:normalizedString	address of the seller's or provider's head office (name of street, square, etc.)	alphanumeric format	<1.1>	1 … 60		
1.2.2.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	alphanumeric format	<0.1>	1 … 8		
1.2.2.3 <CAP>	xs:string	Post Code	numeric format	<1.1>	5		
1.2.2.4 <Comune>	xs:normalizedString	town/city where the seller's/provider's head office is located	alphanumeric format	<1.1>	1 … 60		
1.2.2.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.2.2.4. To be filled in if element 1.2.2.6 <Nazione> is 'IT'.	[RM], [MI], [...]	<0.1>	2		
1.2.2.6 <Nazione>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2		
1.2.3 <StabileOrganizzazione>		Block to be filled in if the seller/provider is not resident, but has a stable organization in Italy		<0.1>			
1.2.3.1 <Indirizzo>	xs:normalizedString	address of the stable organisation in Italy (name of street, square, etc.)	alphanumeric format	<1.1>	1 … 60		
1.2.3.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	alphanumeric format	<0.1>	1 … 8		
1.2.3.3 <CAP>	xs:string	Post Code	numeric format	<1.1>	5		
1.2.3.4 <Comune>	xs:normalizedString	city/town where the stable organisation in Italy is located	alphanumeric format	<1.1>	1 … 60		
1.2.3.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.2.3.4. To be filled in if element 1.2.3.6 <Nazione> is 'IT'.	[RM], [MI], [...]	<0.1>	2		
1.2.3.6 <Nazione>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2		
1.2.4 <IscrizioneREA>		block to be filled in if the company is listed on the companies register pursuant to Art. 2250 of the civil code		<0.1>			
1.2.4.1 <Ufficio>	xs:string	initials of the province where the Companies' Registry Office at which the company is registered is located	[RM], [MI], [...]	<1.1>	2		
1.2.4.2 <NumeroREA>	xs:normalizedString	companies register registration number	alphanumeric format	<1.1>	1 … 20		
1.2.4.3 <CapitaleSociale>	xs:decimal	only in the case of a company (SpA, SApA, SRL), the field must be filled in with the share capital	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 … 15		
1.2.4.4 <SocioUnico>	xs:string	only in the case of a joint-stock company or limited liability company, the field must be filled in to indicate if there is a single shareholder or several shareholders	allowed values: [SU] : sole shareholder; [SM] : several shareholders	<0.1>	2		
1.2.4.5 <StatoLiquidazione>	xs:string	indication of whether the Company is in liquidation or not.	allowed values: [LS] : in liquidation; [LN] : not in liquidation	<1.1>	2		
1.2.5 <Contatti>		data relative to the seller's/provider's contacts		<0.1>			
1.2.5.1 <Telefono>	xs:normalizedString	fixed or mobile telephone contact	alphanumeric format	<0.1>	5 … 12		
1.2.5.2 <Fax>	xs:normalizedString	fax number	alphanumeric format	<0.1>	5 … 12		
1.2.5.3 <Email>	xs:string	email address	alphanumeric format	<0.1>	7 … 256		
1.2.6 <RiferimentoAmministrazione>	xs:normalizedString	seller's/provider's identification code for administrative-accounting purposes	alphanumeric format	<0.1>	1 … 20		
1.3 <RappresentanteFiscale>		Block to be filled in if the seller/provider has a tax representative in Italy		<0.1>			
1.3.1 <DatiAnagrafici>		block containing the tax and identity data of the seller's/provider's tax representative		<1.1>			
1.3.1.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to the VAT number.		<1.1>			
1.3.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2		

Field	Type	Description	Format / Allowed values	Card.	Length	Validation notes	Error codes
1.3.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 ... 28	If the value of information element 1.3.1.1.1 <IdPaese> is "IT", a validation check is performed against Tax Register	00303: 1.3.1.1.2 <IdCodice> or 1.4.1.2 <IdCodice> not valid
1.3.1.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0.1>	11 ... 16		
1.3.1.3 <Anagrafica>		identity data of the seller's/provider's tax representative		<1.1>			
1.3.1.3.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.3.1.3.2 and 1.3.1.3.3	alphanumeric format	<0.1>	1 ... 80		
1.3.1.3.2 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.3.1.3.3 and instead of field 1.3.1.3.1	alphanumeric format	<0.1>	1 ... 60		
1.3.1.3.3 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.3.1.3.2 and instead of field 1.3.1.3.1	alphanumeric format	<0.1>	1 ... 60		
1.3.1.3.4 <Titolo>	xs:normalizedString	title	alphanumeric format	<0.1>	2 ... 10		
1.3.1.3.5 <CodEORI>	xs:string	number of the EORI (Economic Operator Registration and Identification) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009	alphanumeric format	<0.1>	13 ... 17		
1.4 <CessionarioCommittente>		Block always obligatory containing data relative to the buyer/orderer (customer)		<1.1>			
1.4.1 <DatiAnagrafici>		block containing the tax and identity data of the buyer/orderer		<1.1>			
1.4.1.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number. The indication of this element is mandatory in cases where the buyer/orderer is the holder of a VAT number and acts in the exercise of an art or profession enterprise.		<0.1>		If this element is not filled in the information element 1.4.1.2 must be filled. If this element is filled in and the element 1.4.1.2 is also filled in, the consistency is checked	00417: 1.4.1.1 <IdFiscaleIVA> and 1.4.1.2 <CodiceFiscale> not filled (at least one of the two must be filled) 00324: 1.4.1.1 <IdFiscaleIVA> and 1.4.1.2 <CodiceFiscale> not coherent
1.4.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2	If it's filled in, it must be coherent with the element 1.1.4 <CodiceDestinatario>	00313: Element 1.1.4 <CodiceDestinatario> can be valued with "XXXXXXX" to communicate invoice data issued exclusively to non-residents (1.4.1.1 <IdFiscaleIVA> must be valued and 1.4.1.1.1 <IdPaese> must be different from "IT")
1.4.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 ... 28	If the value of information element 1.4.1.1.1 <IdPaese> is "IT", a validation check is performed against Tax Register	00305: 1.4.1.1.2 <IdCodice> not valid
1.4.1.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0.1>	11 ... 16	If this element is not filled in, element 1.4.1.1 must be filled with a VAT number not of VAT group.If this element is filled in and information element 1.4.1.1 is not filled in, an existance check is performed against Tax Register. If this element is filled in and the element 1.4.1.1 is also filled in, their consistency is checked	00417: 1.4.1.1 <IdFiscaleIVA> and 1.4.1.2 <CodiceFiscale> not filled (at least one of the two must be filled) 00306: 1.4.1.2 <CodiceFiscale> not valid 00324: 1.4.1.1 <IdFiscaleIVA> and 1.4.1.2 <CodiceFiscale> not coherent 00325: 1.4.1.2 <CodiceFiscale> of a person not participating in the VAT group 00326: 1.4.1.2 <CodiceFiscale> not present in the presence of 1.4.1.1 <IdFiscaleIVA> of VAT group
1.4.1.3 <Anagrafica>		identity data of the buyer/orderer		<1.1>			
1.4.1.3.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered of fields 1.4.1.3.2 and 1.4.1.3.3	alphanumeric format	<0.1>	1 ... 80		
1.4.1.3.2 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.4.1.3.3 and instead of field 1.4.1.3.1	alphanumeric format	<0.1>	1 ... 60		
1.4.1.3.3 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.4.1.3.2 and instead of field 1.4.1.3.1	alphanumeric format	<0.1>	1 ... 60		
1.4.1.3.4 <Titolo>	xs:normalizedString	title	alphanumeric format	<0.1>	2 ... 10		
1.4.1.3.5 <CodEORI>	xs:string	number of the EORI (Economic Operator Registration and Identification) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009	alphanumeric format	<0.1>	13 ... 17		
1.4.2 <Sede>		Block containing data of the buyer's/orderer's head office (in case of services supply such as electricity, gas, etc. data may refer to the facility location, according to Min. Decree 370/2000)		<1.1>			
1.4.2.1 <Indirizzo>	xs:normalizedString	buyer's/orderer's address (name of street, square, etc.)	alphanumeric format	<1.1>	1 ... 60		
1.4.2.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	alphanumeric format	<0.1>	1 ... 8		
1.4.2.3 <CAP>	xs:string	Post Code	numeric format	<1.1>	5		
1.4.2.4 <Comune>	xs:normalizedString	city/town where the stable organisation in Italy is located	alphanumeric format	<1.1>	1 ... 60		
1.4.2.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.4.2.4. To be filled in if element 1.4.2.6 <Nazione> is 'IT'.	[RM], [MI], [...]	<0.1>	2		
1.4.2.6 <Nazione>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2		
1.4.3 <StabileOrganizzazione>		The block must be entered only when element 1.1.3 <FormatoTrasmissione> = "FPR12", if the buyer/orderer is non-resident and, for the operation to which the document refers, has a stable organisation resident in Italy.		<0.1>			
1.4.3.1 <Indirizzo>	xs:normalizedString	buyer's/orderer's address (name of street, square, etc.)	formato alfanumerico	<1.1>	1 ... 60		
1.4.3.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	formato alfanumerico	<0.1>	1 ... 8		
1.4.3.3 <CAP>	xs:string	Post Code	formato numerico	<1.1>	5		
1.4.3.4 <Comune>	xs:normalizedString	city/town where the stable organisation in Italy is located	formato alfanumerico	<1.1>	1 ... 60		
1.4.3.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.4.3.4. To be filled in if element 1.4.3.6 <Nazione> is 'IT'.	[RM], [MI], [...]	<0.1>	2		
1.4.3.6 <Nazione>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2		
1.4.4 <RappresentanteFiscale>		The block must be entered only when element 1.1.3 <FormatoTrasmissione> = "FPR12", if the buyer/orderer is non-resident and has a tax representative in Italy.		<0.1>			
1.4.4.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number.		<1.1>			
1.4.4.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2		
1.4.4.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 ... 28	If the value of information element 1.4.4.1.1 <IdPaese> is "IT", a validation check is performed against Tax Register	00303: 1.3.1.1.2 <IdCodice> or 1.4.4.1.2 <IdCodice> not valid
1.4.4.2 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.4.4.3 and 1.4.4.4	alphanumeric format	<0.1>	1 ... 80		
1.4.4.3 <Nome>	xs:normalizedString	natural person's first name To be filled in with field 1.4.4.4 and instead of field 1.4.4.2	alphanumeric format	<0.1>	1 ... 60		
1.4.4.4 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.4.4.3 and instead of field 1.4.4.2	alphanumeric format	<0.1>	1 ... 60		
1.5 <TerzoIntermediarioOSoggettoEmittente>		Data relative to the third party which issues an invoice on behalf of the seller/provider		<0.1>			
1.5.1 <DatiAnagrafici>		block containing the tax and identity data of the third party intermediary		<1.1>			
1.5.1.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number.		<0.1>			
1.5.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2		
1.5.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 ... 28		
1.5.1.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0.1>	11 ... 16		
1.5.1.3 <Anagrafica>		identity data of the third party intermediary		<1.1>			
1.5.1.3.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered of fields 1.5.1.3.2 and 1.5.1.3.3	alphanumeric format	<0.1>	1 ... 80		
1.5.1.3.2 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.5.1.3.3 and instead of field 1.5.1.3.1	alphanumeric format	<0.1>	1 ... 60		
1.5.1.3.3 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.5.1.3.2 and instead of field 1.5.1.3.1	alphanumeric format	<0.1>	1 ... 60		
1.5.1.3.4 <Titolo>	xs:normalizedString	title	alphanumeric format	<0.1>	2 ... 10		
1.5.1.3.5 <CodEORI>	xs:string	number of the EORI (Economic Operator Registration and Identification) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009	alphanumeric format	<0.1>	13 ... 17		
1.6 <SoggettoEmittente>	xs:string	To be filled in in the case of invoices issued by a subject other than the seller/provider; indicating whether the invoice has been issued by the buyer/orderer or by a third party on behalf of the buyer/orderer	allowed values: [CC]: buyer / orderer [TZ]: third party.	<0.1>	2		
2 <FatturaElettronicaBody>		The block has a multiplicity of 1 in the case of a single invoice; in the case of an invoice batch, the batch itself is repeated for every invoice of the batch		<1.N>			
2.1 <DatiGenerali>		Block always obligatory containing the general data of the main document and the data of the connected documents		<1.1>			
2.1.1 <DatiGeneraliDocumento>		block always obligatory containing the general data of the invoice		<1.1>			
2.1.1.1 <TipoDocumento>	xs:string	type of document	allowed values: see codes at the foot of the document	<1.1>	4	If the information element 2.1.1.1 <TipoDocumento> is TD16 or TD20, the transferor/provider cannot be equal to the transferee/purchaser. If the information element 2.1.1.1 <TipoDocumento> is TD17, TD18 or TD19, in addition to the previous check, it's checked that the field 1.2.1.1.1 <IdPaese> is not equal "IT". If the information element 2.1.1.1 <TipoDocumento> is TD21, the transferor/provider and the transferee/purchaser must be the same; in addition it's checked that there isn't any invoice line with 2.2.1.12<AliquotaIVA> equal to zero	00471: for the value indicated in the field 2.1.1.1 <TipoDocumento> the transferor/provider cannot be equal to the transferee/purchaser 00472: for the value indicated in the field 2.1.1.1 <TipoDocumento> the transferor/provider must be equal to the transferee/purchaser 00473: for the value indicated in the field 2.1.1.1 <TipoDocumento> it isn't allowed the value IT in the field 1.2.1.1.1 <IdPaese> 00474: for the value indicated in the field 2.1.1.1 <TipoDocumento> the field 2.2.1.12 <AliquotaIVA> cannot be equal to zero
2.1.1.2 <Divisa>	xs:string	code (expressed according to the standard ISO 4217 alpha-3:2001) of the currency used to indicate the amounts	the code must be included among those allowed by the standard ISO 4217 alpha-3:201, for example: [EUR], [USD], [GBP], [CZK], etc	<1.1>	3		
2.1.1.3 <Data>	xs:date	document date (expressed according to the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<1.1>	10	The date can not be later than the date the file was received by the Exchange System. If the information element 2.1.1.1 <Document Type> is "TD04", the date must not be earlier than the date specified in the information element: 2.1.6.3 <Data>	00403: 2.1.1.3 <Data> after the date of receipt 00418: 2.1.1.3 <Data> before 2.1.6.3 <Data>
2.1.1.4 <Numero>	xs:normalizedString	progressive number of the document (art. 21 section 2 letter B, Italian DPR 633/1972)	alphanumeric format	<1.1>	1 ... 20	It must contain at least one numeric character	00425: 2.1.1.4 <Numero> not containing numeric characters
2.1.1.5 <DatiRitenuta>		block relative to the withholding tax		<0.N>		The presence of this block is checked if at least one block 2.2.1 <DettaglioLinee> is present with element 2.2.1.13 <Ritenuta> equal to 'SI' and / or a block 2.1.1.7 <DatiCassaPrevidenziale> is present with element 2.1.1.7.6 <Ritenuta> equal to 'SI'.	00411: 2.1.1.5 <DatiRitenuta> not filled while at least one block 2.2.1 <DettaglioLinee> has 2.2.1.13 <Ritenuta> is equal to 'SI' 00415: 2.1.1.5 <DatiRitenuta> non filled while 2.1.1.7.6 <Ritenuta> is equal to 'SI'
2.1.1.5.1 <TipoRitenuta>	xs:string	type of withholding	allowed values: see codes at the foot of the document	<1.1>	4		
2.1.1.5.2 <ImportoRitenuta>	xs:decimal	amount of the withholding	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 ... 15		
2.1.1.5.3 <AliquotaRitenuta>	xs:decimal	rate (%) of the withholding	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 ... 6		
2.1.1.5.4 <CausalePagamento>	xs:string	reason for the payment (that of model CU).	allowed values: codes of Mod. CU; in addition value "Z" but for invoices emitted until 31/12/2020	<1.1>	1 ... 2		
2.1.1.6 <DatiBollo>		data block relative to the duty stamp		<0.1>			

Tag	Type	Description	Format / Allowed values	Occurrence	Length	Controls	Error codes
2.1.1.6.1 <BolloVirtuale>	xs:normalizedString	duty stamp paid under MEF decree 16 june 2014 (article 6)	allowed value: [SI]	<1.1>	2		
2.1.1.6.2 <ImportoBollo>	xs:decimal	duty stamp value	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 ... 15		
2.1.1.7 <DatiCassaPrevidenziale>		data block relative to the pertinent professional fund		<0.N>			
2.1.1.7.1 <TipoCassa>	xs:string	type of pertinent welfare fund	allowed values: see codes at the foot of the document	<1.1>	4		
2.1.1.7.2 <AlCassa>	xs:decimal	rate (%) of the contribution, if contemplated, for the pertinent fund	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 ... 6		
2.1.1.7.3 <ImportoContributoCassa>	xs:decimal	amount of the contribution to the pertinent fund	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 ... 15		
2.1.1.7.4 <ImponibileCassa>	xs:decimal	amount on which to apply the welfare fund contribution	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 ... 15		
2.1.1.7.5 <AliquotaIVA>	xs:decimal	VAT rate (%) applied	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 ... 6	It is checked that the value is expressed in percentage terms (e.g.: "22.00" and not "0.22") It is checked that the value expressed in this field is present in the field 2.2.2.1 <AliquotaIVA> of one of 2.2.2 <DatiRiepilogo>	00424: 2.2.1.12 <AliquotaIVA> o 2.2.2.1< AliquotaIVA> o 2.1.1.7.5 <AliquotaIVA> not expressed in percentage terms 00443: the values indicated in 2.2.1.12 <AliquotaIVA> or in 2.1.1.7.5 <AliquotaIVA> aren't all present in 2.2.2.1 <AliquotaIVA>
2.1.1.7.6 <Ritenuta>	xs:string	indication of whether the fund contribution is subject to withholding	allowed value: [SI] - fund contribution subject to withholding	<0.1>	2	If the element value is equal to "SI", it is checked that block 2.1.1.5 <DatiRitenuta> exists	00415: 2.1.1.5 <DatiRitenuta> non filled while 2.1.1.7.6 <Ritenuta> is equal to 'SI'
2.1.1.7.7 <Natura>	xs:string	in the case of VAT rate (field 2.1.1.7.5) equal to zero	allowed values: see codes at the foot of the document	<0.1>	2 ... 4	It is checked that it is valued, if the information element 2.1.1.7.5 <AliquotaIVA> is equal to "0.00", and that it is not valued, if the information element 2.1.1.7.5 <AliquotaIVA> is different from "0.00" It is checked that the value expressed in this field is present in the field 2.2.2.2 <Natura> of one of 2.2.2 <DatiRiepilogo> For invoices emitted from 1 January 2021 it's checked that the value expressed in this field is not equal to N2, N3 and N6 (values no longer permitted)	00413: 2.1.1.7.7 <Natura> not filled while 2.1.1.7.5 <AliquotaIVA> equals zero 00414: 2.1.1.7.7 <Natura> filled while 2.1.1.7.5 <Aliquota IVA> different from zero 00444: the values indicated in 2.2.1.14 <Natura> or in 2.1.1.7.7 <Natura> aren't all present in 2.2.2.2 <Natura> 00445: the generic value N2, N3 or N6 is no longer permitted as nature code of the transaction
2.1.1.7.8 <RiferimentoAmministrazione>	xs:normalizedString	identity code for administrative-accounting purposes	alphanumeric format	<0.1>	1 ... 20		
2.1.1.8 <ScontoMaggiorazione>		discount or supplement, if any, applied on the total of the document (the multiplicity N of the block allows for managing the existence of several discounts or supplements in 'cascade' mode)		<0.N>			
2.1.1.8.1 <Tipo>	xs:string	indicates whether this is a discount or supplement	allowed values: [SC]: discount [MG]: supplement	<1.1>	2	If evaluated, it is checked that there is at least one of the two elements 2.1.1.8.2 <Percentuale> and 2.1.1.8.3 <Importo>	00437: 2.1.1.8.2 <Percentuale> and 2.1.1.8.3 <Importo> non filled while 2.1.1.8.1 <Tipo> filled
2.1.1.8.2 <Percentuale>	xs:decimal	percentage of the discount or supplement.	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 ... 6		
2.1.1.8.3 <Importo>	xs:decimal	amount of the discount or supplement.	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 ... 21		
2.1.1.9 <ImportoTotaleDocumento>	xs:decimal	total amount of the document net of any discount and including the tax charged to the buyer/orderer	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 ... 15		
2.1.1.10 <Arrotondamento>	xs:decimal	rounding up/down, if any, on the total of the document (this may also be negative)	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 ... 15		
2.1.1.11 <Causale>	xs:normalizedString	description of the reason for the document	alphanumeric format	<0.N>	1 ... 200		
2.1.1.12 <Art73>	xs:string	indicates whether the document has been issued according to methods and terms laid down in a ministerial decree pursuant to article 73 of Italian Presidential Decree 633/72 (this enables the seller/provider to issue several documents with same number in the same year).	allowed value: [SI] - document issued according to procedures and terms established by MD pursuant to Art. 73 Prime Ministerial Decree 633/72	<0.1>	2		
2.1.2 <DatiOrdineAcquisto>		block containing the information relative to the purchase order		<0.N>			
2.1.2.1 <RiferimentoNumeroLinea>	xs:integer	detail row of the invoice referred to (if the reference is to the entire invoice, this is not filled in) (see field 2.2.1.1)	numeric format	<0.N>	1 ... 4		
2.1.2.2 <IdDocumento>	xs:normalizedString	document number	alphanumeric format	<1.1>	1 ... 20		
2.1.2.3 <Data>	xs:date	document date (expressed according to the ISO 8601:2004 format).	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0.1>	10		
2.1.2.4 <NumItem>	xs:normalizedString	identification of the single item on the document (e.g. in the case of a purchase order, this is the number of the row of the purchase order, or, in the case of a contract, it is the number of the row of the contract, etc.)	alphanumeric format	<0.1>	1 ... 20		
2.1.2.5 <CodiceCommessaConvenzione>	xs:normalizedString	order or agreement code	alphanumeric format	<0.1>	1 ... 100		
2.1.2.6 <CodiceCUP>	xs:normalizedString	code managed by the CIPE (Interministerial Committee for Economic Planning) which characterises every public investment project (Individual Project Code).	alphanumeric format	<0.1>	1 ... 15		
2.1.2.7 <CodiceCIG>	xs:normalizedString	Tender procedure identification code	alphanumeric format	<0.1>	1 ... 15		
2.1.3 <DatiContratto>		block containing the information relative to the contract; it contains the same fields as contemplated for block 2.1.2		<0.N>			
2.1.4 <DatiConvenzione>		block containing the information relative to the agreement; it contains the same fields as contemplated for block 2.1.2		<0.N>			
2.1.5 <DatiRicezione>		block containing the information relative to the data present on the management system used by the PA (Tax Agencies) regarding the reception phase; it contains the same fields as contemplated for block 2.1.2		<0.N>			
2.1.6 <DatiFattureCollegate>		block containing the information relative to the invoices previously transmitted and to which the present document is connected; it regards the cases of the forwarding of a credit note and/or invoice pursuant to previous advance payment invoices; it contains the same fields as contemplated for block 2.1.2		<0.N>			
2.1.7 <DatiSAL>		block to be filled in the case of an invoice for an intermediary state of progress		<0.N>			
2.1.7.1 <RiferimentoFase>	xs:integer	state of progress phase to which the document refers	numeric format	<1.1>	1 ... 3		
2.1.8 <DatiDDT>		block to be filled in the case of a "deferred" invoice to indicate the document with which the goods were delivered (the fields of the block can be repeated if the invoice refers to several deliveries and several transport documents)		<0.N>			
2.1.8.1 <NumeroDDT>	xs:normalizedString	transport document number	alphanumeric format	<1.1>	1 ... 20		
2.1.8.2 <DataDDT>	xs:date	transport document date (expressed according to the ISO 8601:2004 format).	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<1.1>	10		
2.1.8.3 <RiferimentoNumeroLinea>	xs:integer	detail row of the invoice to which the transport document refers (not filled in if it refers to the entire invoice) (see field 2.2.1.1)	numeric format	<0.N>	1 ... 4		
2.1.9 <DatiTrasporto>		block to be filled in the case of an "accompanying" invoice for the entry of information relative to transport		<0.1>			
2.1.9.1 <DatiAnagraficiVettore>		block containing the tax and identity data of the carrier		<0.1>			
2.1.9.1.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number.		<1.1>			
2.1.9.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2		
2.1.9.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 ... 28		
2.1.9.1.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0.1>	11 ... 16		
2.1.9.1.3 <Anagrafica>		identity data of the carrier		<1.1>			
2.1.9.1.3.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 2.1.9.1.3.2 and 2.1.9.1.3.3	alphanumeric format	<0.1>	1 ... 80		
2.1.9.1.3.2 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 2.1.9.1.3.3 and instead of field 2.1.9.1.3.1	alphanumeric format	<0.1>	1 ... 60		
2.1.9.1.3.3 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 2.1.9.1.3.2 and instead of field 2.1.9.1.3.1	alphanumeric format	<0.1>	1 ... 60		
2.1.9.1.3.4 <Titolo>	xs:normalizedString	title	alphanumeric format	<0.1>	2 ... 10		
2.1.9.1.3.5 <CodEORI>	xs:string	number of the EORI (Economic Operator Registration and Identification) Code on the basis of Regulation (EC) no. 312 of 16 April 2009. In force since 1 July 2009	alphanumeric format	<0.1>	13 ... 17		
2.1.9.1.4 <NumeroLicenzaGuida>	xs:normalizedString	ID number of the driving licence.	alphanumeric format	<0.1>	1 ... 20		
2.1.9.2 <MezzoTrasporto>	xs:normalizedString	transport means used	alphanumeric format	<0.1>	1 ... 80		
2.1.9.3 <CausaleTrasporto>	xs:normalizedString	justification for the transport	alphanumeric format	<0.1>	1 ... 100		
2.1.9.4 <NumeroColli>	xs:integer	number of packages transported	numeric format	<0.1>	1 ... 4		
2.1.9.5 <Descrizione>	xs:normalizedString	description (nature, quality, appearance, etc.) of the packages transported	alphanumeric format	<0.1>	1 ... 100		
2.1.9.6 <UnitaMisuraPeso>	xs:normalizedString	unit of measurement of the weight of the goods	alphanumeric format	<0.1>	1 ... 10		
2.1.9.7 <PesoLordo>	xs:decimal	gross weight of the goods	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 ... 7		
2.1.9.8 <PesoNetto>	xs:decimal	net weight of the goods	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 ... 7		
2.1.9.9 <DataOraRitiro>	xs:date	date and time of collection of the goods (expressed according to the ISO 8601:2004 format).	ISO 8601:2004 format, with the following specification: YYYY-MM-DDTHH:MM:SS	<0.1>	16		
2.1.9.10 <DataInizioTrasporto>	xs:date	transport starting date (expressed according to the ISO 8601:2004 format).	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0.1>	10		
2.1.9.11 <TipoResa>	xs:string	conveyance conditions expressed according to the ICC - International Chamber of Commerce - standard (Incoterms)	[EXW], [CPT], [...]	<0.1>	3		
2.1.9.12 <IndirizzoResa>		data of the conveyance address		<0.1>			
2.1.9.12.1 <Indirizzo>	xs:normalizedString	conveyance address (name of street, square, etc.)	alphanumeric format	<1.1>	1 ... 60		
2.1.9.12.2 <NumeroCivico>	xs:normalizedString	street/square number for conveyance (do not indicate if already present in the address field)	alphanumeric format	<0.1>	1 ... 8		
2.1.9.12.3 <CAP>	xs:string	Post Code of the conveyance address	numeric format	<1.1>	5		
2.1.9.12.4 <Comune>	xs:normalizedString	town/city where the conveyance address is located	alphanumeric format	<1.1>	1 ... 60		
2.1.9.12.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 2.1.9.12.4	[RM], [MI], [...]	<0.1>	2		
2.1.9.12.6 <Nazione>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2		

Field	Type	Description	Format / Allowed values	Mult.	Length	Check	Error codes
2.1.9.13 **<DataOraConsegna>**	xs:date	date and time of delivery of the goods (expressed according to the ISO 8601:2004 format).	ISO 8601:2004, with the following specification: YYYY-MM-DDTHH:MM:SS	<0.1>	16		
2.1.10 **<FatturaPrincipale>**		block to be filled in in the case of invoices for accessory operations, issued by the couriers to take avail of special terms relative to VAT registration and payment.		<0.1>			
2.1.10.1 **<NumeroFatturaPrincipale>**	xs:string	number of the invoice in relation to the transport of goods, to be indicated on invoices issued by road hauliers to certify the ancillary transactions	alphanumeric format	<1.1>	1 … 20		
2.1.10.2 **<DataFatturaPrincipale>**	xs:date	date of the invoice as indicated in field 2.1.11.1 (in the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<1.1>	10		
2.2 **<DatiBeniServizi>**		Block always obligatory containing the nature, quality and quantity of the goods/services involved in the transaction		<1.1>			
2.2.1 **<DettaglioLinee>**		block always obligatory containing the detail rows of the document (the fields of the block are repeated for every detail row)		<1.N>			
2.2.1.1 **<NumeroLinea>**	xs:integer	number of the detail row of the document	numeric format	<1.1>	1 … 4		
2.2.1.2 **<TipoCessionePrestazione>**	xs:string	to be filled in only in the case of discount, bonus, rebate or ancillary expense	allowed values: [SC]: discount [PR]: bonus [AB]: rebate [AC]: ancillary expense	<0.1>	2		
2.2.1.3 **<CodiceArticolo>**	xs:normalizedString	possible coding of the article (the multiplicity N of the block allows for managing the presence of several codes)		<0.N>			
2.2.1.3.1 **<CodiceTipo>**	xs:normalizedString	indicates the type of article code (TARIC, CPV, EAN, SSC, etc.)	alphanumeric format	<1.1>	1 … 35		
2.2.1.3.2 **<CodiceValore>**	xs:normalizedString	indicates the value of the article code corresponding to the type indicated in field 2.2.1.3.1.	alphanumeric format	<1.1>	1 … 35		
2.2.1.4 **<Descrizione>**	xs:normalizedString	nature and quality of the object sold/provided; it may also refer to a preceding document issued in the case of 'advance/down payment', in which case the value of fields 2.2.1.9 and 2.2.1.11 will be negative		<1.1>	1 … 1000		
2.2.1.5 **<Quantita>**	xs:decimal	number of units sold/provided	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 … 21		
2.2.1.6 **<UnitaMisura>**	xs:normalizedString	unit of measurement used for the quantity	alphanumeric format	<0.1>	1 … 10		
2.2.1.7 **<DataInizioPeriodo>**	xs:date	starting date of the reference period to which any service provided refers (expressed in the ISO 8601:2004 format).	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0.1>	10		
2.2.1.8 **<DataFinePeriodo>**	xs:date	closing date of the reference period to which any service provided refers (expressed in the ISO 8601:2004 format).	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0.1>	10		
2.2.1.9 **<PrezzoUnitario>**	xs:decimal	unit price of the goods/service; in the case of goods sold with a discount, bonus or rebate, the amount indicated represents the "normal value"	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 … 21		
2.2.1.10 **<ScontoMaggiorazione>**		discount or supplement, if any (the multiplicity N of the block allows for managing the existence of several discounts or supplements in 'cascade' mode)		<0.N>			
2.2.1.10.1 **<Tipo>**	xs:string	indicates whether this is a discount or supplement	allowed values: [SC]: discount [MG]: supplement	<1.1>	2	If evaluated, it is checked that there is at least one of the two elements 2.2.1.10.2 <Percentuale> and 2.2.1.10.3 <Importo>	00438: 2.2.1.10.2 <Percentuale> and 2.2.1.10.3 <Importo> not filled while 2.2.1.10.1 <Tipo> filled
2.2.1.10.2 **<Percentuale>**	xs:decimal	percentage of the discount or supplement.	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 … 6		
2.2.1.10.3 **<Importo>**	xs:decimal	amount of the discount or supplement.	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 … 21		
2.2.1.11 **<PrezzoTotale>**	xs:decimal	total amount of the goods/service (which takes into account any discount/supplement) without VAT	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 … 21	The correct calculation of the information element is checked, according to the algorithm defined in the technical specifications (Error checklist version 1.5)	00423: 2.2.1.11 <PrezzoTotale> not calculated according to the rules defines in the technical specifications
2.2.1.12 **<AliquotaIVA>**	xs:decimal	VAT rate (%) applied on the goods/service	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 … 6	It is checked that the value is expressed in percentage terms (e.g.: "22.00" and not "0.22") It is checked that the value expressed in this field is present in the 2.2.2.1 <AliquotaIVA> field of one of 2.2.2 <DatiRiepilogo> If is equal to "0.00" it's checked that the field 2.1.1.1<TipoDocumento> is not equal to "TD21"	00424: 2.2.1.12 <AliquotaIVA> o 2.2.2.1< AliquotaIVA> o 2.1.1.7.5 <AliquotaIVA> not expressed in percentage terms 00443: the values indicated in 2.2.1.12 <AliquotaIVA> or in 2.1.1.7.5 <AliquotaIVA> aren't all present in 2.2.2.1 <AliquotaIVA> 00474: for the value indicated in the field 2.1.1.1 <TipoDocumento> the field 2.2.1.12 <AliquotaIVA> cannot be equal to zero
2.2.1.13 **<Ritenuta>**	xs:string	to be filled in only in the case of sale/service subject to tax withheld	allowed value: [SI]: sale / service subject to withholding	<0.1>	2	If the element value is equal to "SI", it is checked that block 2.1.1.5 <DatiRitenuta> exists	00411: 2.1.1.5 <DatiRitenuta> non filled while at least one block 2.2.1 <DettaglioLinee> has 2.2.1.13 <Ritenuta> equal 'SI'
2.2.1.14 **<Natura>**	xs:string	nature of the transaction if not included among those subject to taxation (field 2.2.1.12 must be filled in with 'zero')	allowed values: see codes at the foot of the document	<0.1>	2 … 4	It is checked that it is valued, if the information element 2.2.1.12 <AliquotaIVA> is equal to "0.00", and that it is not valued, if the information element 2.2.1.12 <AliquotaIVA> is different from "0.00 " It is checked that the value expressed in this field is present in the 2.2.2.2 <Natura> field of one of 2.2.2 <DatiRiepilogo> For invoices emitted from 1 January 2021 it's checked that the value expressed in this field is not equal to N2, N3 and N6 (values no longer permitted)	00400: 2.2.1.14 <Natura> not filled while 2.2.1.12 <AliquotaIVA> equals zero 00401: 2.2.1.14 <Natura> filled while 2.2.1.12 <Aliquota IVA> different from zero 00444: the values indicated in 2.2.1.14 <Natura> or in 2.2.2.2 <Natura> aren't all present in 2.2.2.2 <Natura> 00445: the generic value N2, N3 or N6 is no longer permitted as nature code of the transaction
2.2.1.15 **<RiferimentoAmministrazione>**	xs:normalizedString	identity code for administrative-accounting purposes	alphanumeric format	<0.1>	1 … 20		
2.2.1.16 **<AltriDatiGestionali>**		block which allows for entering, for each detail row, different types of information useful for administrative, management purposes, etc.		<0.N>			
2.2.1.16.1 **<TipoDato>**	xs:normalizedString	code identifying the type of information.	alphanumeric format	<1.1>	1 … 10		
2.2.1.16.2 **<RiferimentoTesto>**	xs:normalizedString	field to be filled in with an alphanumeric value referring to the type of information in field 2.2.1.16.1	alphanumeric format	<0.1>	1 … 60		
2.2.1.16.3 **<RiferimentoNumero>**	xs:decimal	field to be filled in with a numeric value referring to the type of information in field 2.2.1.16.1	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 … 21		
2.2.1.16.4 **<RiferimentoData>**	xs:normalizedString	field to be filled in with a date referring to the type of information in field 2.2.1.16.1	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0.1>	10		
2.2.2 **<DatiRiepilogo>**		block always obligatory containing the summary data for every VAT rate, nature or distinct values of element <Esigibilità>		<1.N>		It is checked that the number of blocks 2.2.2 <DatiRiepilogo> is greater than or equal to the number of VAT rates present in the document	00419: 2.2.2 <DatiRiepilogo> not filled for at least a value of 2.1.1.7.5 <AliquotaIVA> or 2.2.1.12 <AliquotaIVA>
2.2.2.1 **<AliquotaIVA>**	xs:decimal	VAT rate (%)	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 … 6	It is checked that the value is expressed in percentage terms (e.g.: "22.00" and not "0.22") It is checked that the value expressed in this field is present in the field 2.2.1.12 <AliquotaIVA> of one of 2.2.1 <DettaglioLinee> or in the field 2.1.1.7.5 <AliquotaIVA> of one of 2.1.1.7 <DatiCassaPrevidenziale>	00424: 2.2.1.12 <AliquotaIVA> o 2.2.2.1< AliquotaIVA> o 2.1.1.7.5 <AliquotaIVA> not expressed in percentage terms 00443: the values indicated in 2.2.1.12 <AliquotaIVA> or in 2.1.1.7.5 <AliquotaIVA> aren't all present in 2.2.2.1 <AliquotaIVA>
2.2.2.2 **<Natura>**	xs:string	The element indicates the reason (Nature of the transaction) for which the seller/provider does not indicate VAT rate	allowed values: see codes at the foot of the document	<0.1>	2 … 4	If the value of this element is an N6 type, it is checked that element 2.2.2.7 <EsigibilitaVA> is different from "S". It is checked that it is valued, if the information element 2.2.2.1 <AliquotaIVA> is equal to "0.00", and that it is not valued, if the information element 2.2.2.1 <AliquotaIVA> is different from "0.00" It is checked that the value expressed in this field is present in the field 2.2.1.14 <Natura> of one of 2.2.1 <DettaglioLinee> or in the field 2.1.1.7.7 <Natura> of one of 2.1.1.7 <DatiCassaPrevidenziale> For invoices emitted from 1 January 2021 it's checked that the value expressed in this field is not equal to N2, N3 and N6 (values no longer permitted)	00429: 2.2.2.2 <Natura> filled with a type N6 value while 2.2.2.7 <EsigibilitaVA> equal S (split payment) 00429: 2.2.2.2 < Natura> not filled while 2.2.2.1 <AliquotaIVA> equal zero 00430: 2.2.2.2 <Natura> filled while 2.2.2.1 <AliquotaIVA> not equalzero 00444: the values indicated in 2.2.1.14 <Natura> or in 2.2.2.2 <Natura> aren't all present in 2.2.2.2 <Natura> 00445: the generic value N2, N3 or N6 is no longer permitted as nature code of the transaction
2.2.2.3 **<SpeseAccessorie>**	xs:decimal	Summary of the amounts of ancillary expenses indicated in the detail rows (<TipoCessionePrestazione> = "AC"), this amount represents a part of the amount contained in the element 2.2.2.5 <ImponibileImporto>	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 … 15		
2.2.2.4 **<Arrotondamento>**	xs:decimal	Rounding amount, if any, applied to the amounts of the detailed data to bring them back to the hundredth euro, as expressed in element 2.2.2.5 <ImponibileImporto>	numeric format; decimals must be separated from the integer with the '.' character (point)	<0.1>	4 … 21		
2.2.2.5 **<ImponibileImporto>**	xs:decimal	this value represents: **taxable base**, for transactions subject to VAT; **amount**, for transactions not 'taxable' (field 2.2.2.2 is filled in)	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 … 15	The correct calculation of the information element is checked, according to the algorithm defined in the technical specifications (Error Checklist version 1.2)	00422: 2.2.2.5 <ImponibileImporto> non calculated according to the rules defined in the technical specifications
2.2.2.6 **<Imposta>**	xs:decimal	tax resulting from the application of the VAT rate on the taxable base	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 … 15	The correct calculation of the information element is checked, according to the algorithm defined in the technical specifications (Error Checklist version 1.2)	00421: 2.2.2.6 <Imposta> not calculated according to the rules defined in the technical specifications
2.2.2.7 **<EsigibilitaIVA>**	xs:string	VAT chargeability system, deferred or immediate (Art.6, section 5, Italian Presidential Decree 633/72) or mode of tax payment (split payments).	allowed values: [I]: VAT payable immediately [D]: unrealized VAT [S]: split payments	<0.1>	1	If filled with "S", it is checked that element 2.2.2.2 <Natura> is not filled with "N6"	00429: 2.2.2.2 <Natura> filled with N6 (reverse charge) while 2.2.2.7 <EsigibilitaVA> equal S (split payment)
2.2.2.8 **<RiferimentoNormativo>**	xs:normalizedString	law reference (mandatory if field 2.2.2.2 is filled in)	alphanumeric format	<0.1>	1 … 100		
2.3 **<DatiVeicoli>**		Data relating to vehicles pursuant to art. 38, paragraph 4 of Decree 331 of 1993		<0.1>			
2.3.1 **<Data>**	xs:date	date of first registration or registration in public registers (according to ISO 8601:2004)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<1.1>	10		
2.3.2 **<TotalePercorso>**	xs:normalizedString	total kilometres driven, or total navigation or flight hours	alphanumeric format	<1.1>	1 … 15		
2.4 **<DatiPagamento>**		Data relating to the payment		<0.N>			
2.4.1 **<CondizioniPagamento>**	xs:string	data relative to the payment	allowed values: [TP01]: Payment by instalments [TP02]: full payment [TP03]: advance payment	<1.1>	4		
2.4.2 **<DettaglioPagamento>**		detailed data of the payment		<1.N>			
2.4.2.1 **<Beneficiario>**	xs:string	beneficiary of the payment (usable if a beneficiary different from the seller/provider is to be indicated).	alphanumeric format	<0.1>	1 … 200		

	2.4.2.2 **<ModalitaPagamento>**	xs:string	payment method	allowed values: see codes at the foot of the document	<1,1>	4		
	2.4.2.3 **<DataRiferimentoTerminiPagamento>**	xs:date	date from which the payment terms run (expressed in the ISO 8601:2004 format).	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0,1>	10		
	2.4.2.4 **<GiorniTerminiPagamento>**	xs:integer	payment terms expressed in days starting from the reference data indicated in the preceding field 2.4.2.3 (0 indicates immediate payment)	numeric format	<0,1>	1 ... 3		
	2.4.2.5 **<DataScadenzaPagamento>**	xs:date	payment expiry date (in the ISO 8601:2004 format) to be indicated if applicable according to the contemplated payment conditions)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0,1>	10		
	2.4.2.6 **<ImportoPagamento>**	xs:decimal	amount relative to the payment	numeric format; decimals must be separated from the integer with the '.' character (point)	<1,1>	4 ... 15		
	2.4.2.7 **<CodUfficioPostale>**	xs:normalizedString	In the case of payment method which requires indication of the post office.	alphanumeric format	<0,1>	1 ... 20		
	2.4.2.8 **<CognomeQuietanzante>**	xs:normalizedString	receipt issuer's surname (if field 2.4.2.2 = MP04)	alphanumeric format	<0,1>	1 ... 60		
	2.4.2.9 **<NomeQuietanzante>**	xs:normalizedString	receipt issuer's first name (if field 2.4.2.2 = MP04)	alphanumeric format	<0,1>	1 ... 60		
	2.4.2.10 **<CFQuietanzante>**	xs:string	receipt issuer's tax code (if field 2.4.2.2 = MP04)	alphanumeric format	<0,1>	16		
	2.4.2.11 **<TitoloQuietanzante>**	xs:normalizedString	receipt issuer's title (if field 2.4.2.2 = MP04)	alphanumeric format	<0,1>	2 ... 10		
	2.4.2.12 **<IstitutoFinanziario>**	xs:normalizedString	name of Financial Institute	alphanumeric format	<0,1>	1 ... 80		
	2.4.2.13 **<IBAN>**	xs:string	International Bank Account Number (international bank routing code which allows for identification, in a standard manner, of the beneficiary's current account)	alphanumeric format	<0,1>	27 ... 34		
	2.4.2.14 **<ABI>**	xs:string	ABI code (Italian Banking Association number)	numeric format	<0,1>	5		
	2.4.2.15 **<CAB>**	xs:string	CAB code (Italian bank routing code)	numeric format	<0,1>	5		
	2.4.2.16 **<BIC>**	xs:string	Bank Identifier Code (code which identifies the beneficiary's bank)	alphanumeric format	<0,1>	8 ... 11		
	2.4.2.17 **<ScontoPagamentoAnticipato>**	xs:decimal	amount of discount for advance payment	numeric format; decimals must be separated from the integer with the '.' character (point)	<0,1>	4 ... 15		
	2.4.2.18 **<DataLimitePagamentoAnticipato>**	xs:date	limit date set for advance payment (expressed in the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0,1>	10		
	2.4.2.19 **<PenalitaPagamentiRitardati>**	xs:decimal	amount of penalty due for late payment	numeric format; decimals must be separated from the integer with the '.' character (point)	<0,1>	4 ... 15		
	2.4.2.20 **<DataDecorrenzaPenale>**	xs:date	starting date from which penalty accrues (expressed in the ISO 8601:2004 format)	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<0,1>	10		
	2.4.2.21 **<CodicePagamento>**	xs:string	code for reconciliation of collections on the part of the seller/provider	alphanumeric format	<0,1>	1 ... 60		
2.5 <Allegati>			Attachements		<0,N>			
	2.5.1 **<NomeAttachment>**	xs:normalizedString	name of attachment	alphanumeric format	<1,1>	1 ... 60		
	2.5.2 **<AlgoritmoCompressione>**	xs:string	algorithm used to compress the attachment (e.g. ZIP, RAR, ...)	alphanumeric format	<0,1>	1 ... 10		
	2.5.3 **<FormatoAttachment>**	xs:string	format of the attachment (e.g. TXT, XML, DOC, PDF ....)	alphanumeric format	<0,1>	1 ... 10		
	2.5.4 **<DescrizioneAttachment>**	xs:normalizedString	description of attachment	alphanumeric format	<0,1>	1 ... 100		
	2.5.5 **<Attachment>**	xs:base64Binary	contains the document annexed to the invoice; the content is entrusted to the agreements between the PA and supplier	base64Binary [RFC 2045]	<1,1>	value bound to the maximum size expected for the electronic invoice		

CODES

<RegimeFiscale> (tax system)

RF01	Ordinary
RF02	Minimum taxpayers (Art. 1, section 96-117, Italian Law 244/07)
RF04	Agriculture and connected activities and fishing (Arts. 34 and 34-bis, Italian Presidential Decree 633/72)
RF05	Sale of salts and tobaccos (Art. 74, section 1, Italian Presidential Decree 633/72)
RF06	Match sales (Art. 74, section 1, Italian Presidential Decree 633/72)
RF07	Publishing (Art. 74, section 1, Italian Presidential Decree 633/72)
RF08	Management of public telephone services (Art. 74, section 1, Italian Presidential Decree 633/72)
RF09	Resale of public transport and parking documents (Art. 74, section 1, Italian Presidential Decree 633/72)
RF10	Entertainment, gaming and other activities referred to by the tariff attached to Italian Presidential Decree 640/72 (Art. 74, section 6, Italian Presidential Decree 633/72)
RF11	Travel and tourism agencies (Art. 74-ter, Italian Presidential Decree 633/72)
RF12	Farmhouse accommodation/restaurants (Art. 5, section 2, Italian law 413/91)
RF13	Door-to-door sales (Art. 25-bis, section 6, Italian Presidential Decree 600/73)
RF14	Resale of used goods, artworks, antiques or collector's items (Art. 36, Italian Decree Law 41/95)
RF15	Artwork, antiques or collector's items auction agencies (Art. 40-bis, Italian Decree Law 41/95)
RF16	VAT paid in cash by P.A. (Art. 6, section 5, Italian Presidential Decree 633/72)
RF17	VAT paid in cash by subjects with business turnover below Euro 200,000 (Art. 7, Italian Decree Law 185/2008)
RF18	Other
RF19	Flat rate (Art. 1, section 54-89, Italian Law 190/2014)

<TipoCassa> (Fund type)

TC01	National Pension and Welfare Fund for Lawyers and Solicitors
TC02	Pension fund for accountants
TC03	Pension and welfare fund for surveyors
TC04	National pension and welfare fund for self-employed engineers and architects
TC05	National fund for solicitors
TC06	National pension and welfare fund for bookkeepers and commercial experts
TC07	National welfare board for sales agents and representatives (ENASARCO - Ente Nazionale Assistenza Agenti e Rappresentanti di Commercio)
TC08	National pension and welfare board for employment consultants (ENPACL - Ente Nazionale Previdenza e Assistenza Consulenti del Lavoro)
TC09	National pension and welfare board for doctors (ENPAM - Ente Nazionale Previdenza e Assistenza Medici)
TC10	National pension and welfare board for pharmacists (ENPAF - Ente Nazionale Previdenza e Assistenza Farmacisti)
TC11	National pension and welfare board for veterinary physicians (ENPAV - Ente Nazionale Previdenza e Assistenza Veterinari)
TC12	National pension and welfare board for agricultural employees (ENPAIA - Ente Nazionale Previdenza e Assistenza Impiegati dell'Agricoltura)
TC13	Pension fund for employees of shipping companies and maritime agencies)
TC14	National pension institute for Italian journalists (INPGI - Istituto Nazionale Previdenza Giornalisti Italiani)
TC15	National welfare board for orphans of Italian doctors (ONAOSI - Opera Nazionale Assistenza Orfani Sanitari Italiani)
TC16	Autonomous supplementary welfare fund for Italian journalists (CASAGIT - Cassa Autonoma Assistenza Integrativa Giornalisti Italiani)
TC17	Pension board for industrial experts and graduate industrial experts (EPPI - Ente Previdenza Periti Industriali e Periti Industriali Laureati)
TC18	National multi-category pension and welfare board (EPAP - Ente Previdenza e Assistenza Pluricategoriale)
TC19	National pension and welfare board for biologists (ENPAB - Ente Nazionale Previdenza e Assistenza Biologi)
TC20	National pension and welfare board for the nursing profession (ENPAPI - Ente Nazionale Previdenza e Assistenza Professione Infermieristica)
TC21	National pension and welfare board for psychologists (ENPAP - Ente Nazionale Previdenza e Assistenza Psicologi)
TC22	National Social Security Institute (INPS - Istituto Nazionale della Previdenza Sociale)

<ModalitaPagamento> (Payment Method)

MP01	cash
MP02	cheque
MP03	banker's draft
MP04	cash at Treasury
MP05	bank transfer
MP06	money order
MP07	pre-compiled bank payment slip
MP08	payment card
MP09	direct debit
MP10	utilities direct debit
MP11	fast direct debit
MP12	collection order
MP13	payment by notice
MP14	tax office quittance
MP15	transfer on special accounting accounts
MP16	order for direct payment from bank account
MP17	order for direct payment from post office account
MP18	bulletin postal account
MP19	SEPA Direct Debit

MP20	SEPA Direct Debit CORE
MP21	SEPA Direct Debit B2B
MP22	Deduction on sums already collected
MP23	PagoPA

<TipoDocumento> (document type)	
TD01	invoice
TD02	advance/down payment on invoice
TD03	advance/down payment on fee
TD04	credit note
TD05	debit note
TD06	fee
TD16	reverse charge internal invoice integration
TD17	integration/self invoicing for purchase services from abroad
TD18	integration for purchase of intra UE goods
TD19	integration/self invoicing for purchase of goods ex art.17 c.2 DPR 633/72
TD20	self invoicing for regularisation and integration of invoices (ex art.6 c.8 and 9-bis d.lgs 471/97 or art.46 c.5 D.L. 331/93)
TD21	self invoicing for splaphoning
TD22	extractions of goods from VAT Warehouse
TD23	extractions of goods from VAT Warehouse with payment of VAT
TD24	deferred invoice ex art.21, c.4, lett. a)
TD25	deferred invoice ex art.21, c.4, third period lett. b)
TD26	sale of depreciable assets and for internal transfers (ex art.36 DPR 633/72)
TD27	self invoicing for self consumption or for free transfer without recourse

<Natura> (nature)	
N1	excluded pursuant to Art. 15
N2	not subject (*this code is no longer permitted to use on invoices emitted from 1 January 2021*)
N2.1	not subject to VAT under the articles from 7 to 7-septies of DPR 633/72
N2.2	not subject – other cases
N3	not taxable (*this code is no longer permitted to use on invoices emitted from 1 January 2021*)
N3.1	not taxable - exportations
N3.2	not taxable - intra Community transfers
N3.3	not taxable - transfers to San Marino
N3.4	not taxable - transactions treated as export supplies
N3.5	not taxable - for declaration of intent
N3.6	not taxable – other transactions that don't contribute to the determination of ceiling
N4	exempt
N5	margin regime / VAT not exposed on invoice
N6	reverse charge (for transactions in reverse charge or for self invoicing for purchase of extra UE services or for import of goods only in the cases provided for) (*this code is no longer permitted to use on invoices emitted from 1 January 2021*)
N6.1	reverse charge - transfer of scrap and of other recyclable materials
N6.2	reverse charge - transfer of gold and pure silver
N6.3	reverse charge - subcontracting in the construction sector
N6.4	reverse charge - transfer of buildings
N6.5	reverse charge - transfer of mobile phones
N6.6	reverse charge - transfer of electronic products
N6.7	reverse charge - provisions in the construction and related sectors
N6.8	reverse charge - transactions in the energy sector
N6.9	reverse charge - other cases
N7	VAT paid in other EU countries (telecommunications, tele-broadcasting and electronic services provision pursuant to Art. 7 -sexies letter f, g, art. 74-sexies Italian Presidential Decree 633/72)

<TipoRitenuta> (witholding type)	
RT01	witholding tax natural persons
RT02	witholding corporate entities
RT03	INPS contribution
RT04	ENASARCO contribution
RT05	ENPAM contribution
RT06	Other social security contribution