Technical specifications for the electronic transmission of the Financial Transactions Tax

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CONTENT AND TECHNICAL CHARACTERISTICS OF THE COMMUNICATION OF DATA RELATING TO THE TOBIX TAX TO BE SENT TO THE REVENUE AGENCY ELECTRONICALLY

1. GENERAL INFORMATION

Set out below are the the technical specifications regarding the content and features of data supplies relating to the communication of the relative data concerning the Financial Transactions to be submitted electronically to the Revenue Agency. CONTENT OF THE DATA SUPPLIES

1.1 General

Each electronic data supply consists in a sequence or records having the fixed length of 1,900 characters.

Each record in the supply is characterised by a specific "record-type" which identifies the content and determines the internal order within this same supply.

The records provided for the supply are:

- record type "A": this is the top record of the supply and contains data identifying the supply and the person responsible for electronic transmission (supplier);

- record type "B": this is the record which contains the identification data of the person responsible;

- record type "C": this is the record which contains the data relating to Article 491 and 492;

- record type "D": this is the record which contains the data relating to Article 495;

- record type "E": this is the record which contains the summary data relating to the transactions 491, 492, 495;

- record type "F": this is the record which contains any notes relating to each transaction;

- record type "Z": this is the end record of the supply and contains some summary data of the supply itself.

1.2 Records Sequence

The record sequence within the supply must comply with the following rules:

- Presence of only one type "A" record placed as the first record of the supply;

- for each communication, the presence, in order, of a single type "B" record, records of type "C", "D", "E", "F".

- Presence of a single type "Z" record placed as the last record of the supply.

1.3 Records structure

The records of type "A", "B", "F" and "Z" only contain positional fields, that is fields whose position within the record is fixed. The position, the length and the format of these fields are provided in detail in the following specifications.

At the end of the record of each type there are 3 control characters, as described in detail in the following specifications.

Records with a variable structure are composed of:

- a first part, containing positional fields, having a length of 89 characters.

- a second part, having a length of 1,800 characters, consisting of a table of 75 elements to be used for the display of the only data present in the communication; each of these elements is constituted by a field-code of 8 characters and by a field-value of 16 characters.

  The field-code has the following structure:

    - first and second character identifying the context of the communication;

    - third, fourth and fifth character that identify the number of the line of the framework;

    - sixth, seventh and eighth character that identify the number of the column within the line.

  The list of field-code and the configuration of the relative field-value is described in detail in the specifications below.

- A third part, 11 characters in length, intended to take up a non-utilised space of **8** characters and **3** control characters of the record.

1.4 Data structure

Positional fields

Positional fields, meaning the record fields of type "A", "B", "Z" and the first part of the record with a variable structure can take on a numeric or alphanumeric structure and for each of them there is indicated, in the specifications that follow, the symbol NU or AN respectively. In the case of fields intended to contain some particular data (for example dates, percentages, etc.) in the column "Format" there is indicated the particular format to use.

The alignment and the formatting of the positional fields are described in the following table.

Designation Format	Description	Formatting	Alignment	Example of alignment
AN	Alphanumeric field	Space	Left	'STRING '
CF	Tax Identification Number (16 characters)	Space		'RSSGNN60R30H501U'
	Numeric Tax Identification number (11 characters)		Left with 5 spaces to the right	'02876990587 '
CN	Numeric Tax Identification number	Zero		'02876990587'
DT	Date (format DDMMYYYY)	Zero		'05051998'
NU	Positive numeric field	Zero	Right with non-significant zeros to the left	'001234' '123456'
PN	Automotive designation of the Italian Provinces and the 'space' values and 'EE' for foreigners (for example, the province of birth)	Space		'BO'
PR	Automotive designation of the Italian Provinces (for example, the province of residence)	Space		'BO'
CB	Tick Box. If the box is ticked it is worth 1, otherwise it is zero	Zero		'1'

WARNING:: an alignment of the fields or a formatting other than that intended in the above table is reason to reject the communication.
Therefore, a NU formatted field with a length of 5 whose value is 45 must be shown in the following way "00045".

Non-positional fields

The non-positional fields, namely those related to the table which constitutes the second part of the structurally-variable record, can take on one of the configurations shown in the table below:

Designation Format	Description	Alignment	Example of alignment
AN	Alphanumeric field	left	'STRING '
CB	Tick box. The field consists of 15 spaces and a number (which may be worth only 1). NB. If the box is not ticked the field is to be considered empty	Right	' 1'
CF	Tax Identification number (16 characters)		'RSSGNN60R30H501U'
	VAT number (11 characters)	Left with 5 spaces to the right	'02876990587 '
CN	VAT number	Left with 5 spaces to the right	'02876990587 '
DT	Date (format DDMMYYYY)		'05051998'
NU	Positive numeric field	Right with non-significant spaces to the left	' 1234'
	Negative numeric field		' -1234'
NP	Positive numeric field	Right with non-significant spaces to the left	' 1234'
PN	Automotive designation of the Italian Provinces and the 'space' values and 'EE' for foreigners (for example, the province of birth)	Left with 14 spaces to the right	' BO'
PR	Automotive designation of the Italian Provinces (for example, the province of residence)	Left with 14 spaces to the right	' BO'
PC	Percentages and rates with up to three decimal places		

It should be noted that in the previous tables there is a complete list of the possible configurations of the fields.

All the elements of the table which constitute the second part of the structurally-variable record must be initialised with spaces.

It should be noted that, as shown by the above-mentioned examples, all the amounts contained in the communication (positive or negative) are intended to be filled with spaces of non-significant characters. In particular, for the numeric data that takes a negative value is expected the insertion of the symbol "-" in the position immediately preceding the first digit of the amount, while for the positive data there is in no case expected the insertion of the symbol "+".

1.5   General rules.

1.5.1   Tax Identification number of the person responsible

The tax identification number of the person responsible should be recorded in duplicate on each record which constitutes the communication in the field " tax identification number of the person responsible".

The tax identification numbers listed in the communication must be formally correct.

The tax identification number of the person responsible, reported in field 2 of record B, must be registered in Tax Register. The lack of the tax identification number means to reject the communication in the acceptance phase.

 In the case of a taxpayer who has the same tax identification number as someone else and this conflict is solved by the Revenue Agency by issuing a new tax identification number, the indication in the communication of the previous tax identification number entails, when receiving the communication transmitted electronically, a rejection of the communication.

1.5.2   Other data

It should be noted that in the non-positional part of the structurally-variable record there should be reported only the data of communication whose content is a value different from zero and spaces.

With reference to the non-positional fields, in the case where the length of the data to insert should exceed the 16 characters available, there must be inserted another element with an identical field-code and with a field-value the first character of which must be set with the symbol "+", while the next fifteen characters can be used for the continuation of the data to insert. It should be noted that this situation might only occur for some fields with the AN format.

All alphabetical characters must be set in uppercase.

1.5.3   Type of communication

In any communication it is necessary to specify the "Type of communication" – fields 7 and 8 of record "B". Hereunder there is a breakdown of the types included:

- Ordinary sending: This is the sending of the communication relating to the reference period, to be made within the timeframe established by the Measure. Any delay in transmission may be notified in the electronic receipt.

- Annulment: This is the transmission through which the person required to request the annulment of a provision contained in a previously-transmitted ordinary or substitute file. The notice of annulment is composed only of record "A" "B" and "Z".

The following describes the information content of electronic records inserted in the electronic transmission and the list of the field-codes, with the relative description and format for the data to be inserted in the table of records with a variable structure.