## APPENDIX A - TECHNICAL SPECIFICATIONS

Version 1.6.4

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DOCUMENT STATUS

| Version | Date | List of changes |
| :---: | :---: | :---: |
| 1.1 | 05/06/2018 | 1. Correction of misprints <br> 2. Explanations of detailed aspects. Among these, it has been clarified that the name of the invoice files and of the data files may contain identifiers of subjects other than the transmitter <br> 3. Evidence of the size limit for a single invoice file that can not exceed 5MB - this limit is necessary to ensure easy usability of electronic invoices via web <br> 4. Evidence of the behavior of the Exchange System when it fails to deliver a receipt for unavailability of the transmitter channel <br> 5. Specific use instructions for the optional elements enclosed in the information block <AltriDatiGestionali> when: <br> - refueling operations are billed and the car license plate of the vehicle supplied is to be reported on the invoice <br> - transactions already documented by receipt or commercial document are indicated on invoice <br> 6. Appendix 1 has been updated with the indications, for each error, of whether it can occur for the ordinary invoice, the simplified invoice or both <br> 7. The xsd schemas and table representation of the ordinary invoice and the simplified invoice have been introduced |
| 1.2 | 03/10/2018 | A new check has been introduced for simplified invoices in order to verify that the total amount does not exceed, for this type of invoice, the limit set by art. 21 bis of DPR 633/72 (100 euros). The corresponding error code is 00460 (page 137) |
| 1.3 | 10/10/2018 | The PEC address for the first transmission of electronic invoices has been explicitly indicated (page 13) |
| 1.4 | 26/02/2019 | The elements that affect the delivery time of invoices to the recipients and of notifications to the senders, not dependent by ES, have been indicated for each channel. <br> A rule to optimize the transmission/receipt by SDIFTP service has been introduced (valid from next 48 april) <br> The times and the delivery attempts of the invoices to the |


|  |  | recipients, for SDICoop service, and the transmission attempts of <br> the notifications to the senders, for SDICoop service and for PEC, <br> have been detailed |
| :--- | :--- | :--- |
| 1.4 .1 | $29 / 03 / 2019$ | The changes introduced with version 1.4 will be valid from next 8 <br> april. <br> The consequences of exceeding the maximum size for SFTP <br> supports have been clarified (pag. 16, 17) <br> The sending of ER has been made explicit <br> The consequences of PEC and WS delivery failure have been <br> made explicit (pag. 18,19) <br> The delivery method of invoice with SdIFTP channel has been <br> made explicit (pag. 21) <br> The time from which the invoice is considered delivered to Sdl <br> has been made explicit. This time is valid for determining the days <br> within which the possible rejection receipt must be sent (pag. 29) <br> In the event of failure to comply with the rule on the control of <br> excessive fragmentation of FTP supports, the notification via e- <br> mail has been eliminated (it was indicated on pag. 16 of version <br> $1.4)$ |
| 1.4 .2 | $20 / 05 / 2019$ | The check introduced for simplified invoices (error code 00460) |
| has been modified; the max limit of the total amount is increased |  |  |
| to 400 euros (page 140) |  |  |
| The policy of retry in case of transmission from ES to SDICoop |  |  |
| service has been modified: the attempts go from 3 to 4, with an |  |  |
| interval of 6 hours from each other (pag. 19) |  |  |$|$


|  |  | - changed the type of Importo in ScontoMaggiorazioneType changed enumeration of CausalePagamentoType, TipoDocumentoType, TipoRitenutaType, NaturaType and ModalitaPagamentoType <br> - changed the complex field <DatiBollo> (the field <ImportoBollo> become optional) <br> - introduced String35LatinExtType <br> - changed definition of EmailType. <br> The XSD of simplified invoice is changed as below: <br> - introduced new attribute "SistemaEmittente" <br> - introduced the field <BolloVirtuale> and the type BolloVirtualeType <br> - changed enumeration of NaturaType <br> - changed definition of EmailType. <br> The XSD of cross border invoice data is changed as below: <br> - changed enumeration of NaturaType. <br> The description of error 00420 for invoices is changed. <br> New checks on invoices with error code 00443, 00444, 00445, 00471, 00472, 00473 and 00474 are introduced. <br> The criteria of the checks with error code 00323, 00404 and 00409 on invoices are changed. <br> The description of error 00400 for cross border invoice data is changed. <br> New checks on cross border invoice data with error code 00321, 00325 and 00448 are introduced. <br> (paragraphs modified: 2.1.2-2.1.7 - 2.1.8-2.2.9.1-2.2.10.12.2.10.2 - 2..2.12-4.2.1.2.2 - 4.2.1.3.2 - Appendix 1 - Appendix 2 - Appendix 3 - Appendix 4 - Appendix 5) |
| :---: | :---: | :---: |
| 1.6.1 | 01/10/2020 | The end validity date for the codes N2, N3 and N6 of field Natura is indicated (paragraphs 2.2 and 4.2) <br> The effective date of the checks with error code 00445 (Appendix 1) and 00448 (Appendix 2) is changed |
| 1.6.2 | 23/11/2020 | Some typos have been corrected. <br> The criteria of the checks with error code 00404 and 00409 are changed: the case SoggettoEmittente = "CC" is cancelled. The use of the code " $Z$ " for CausalePagamento is reintroduced but only for invoices emitted until 31 Dec 2020. |
| 1.6.3 | 02/07/2020 | Some typos have been corrected. <br> The description of the codes N6.2, TD24 and TD25 are changed. New codes for TipoDato are added (INVCONT, NB1, NB2, NB3, N.DOC.COMM). <br> The criteria of the checks on invoice data with error code 00401 and 00460 are changed. <br> The criteria of the check with error code 00404 and 00409 for TD16, TD17, TD18, TD19, TD20, TD22, TD23 are changed |


| 1.6 .4 | $01 / 01 / 2022$ | New codes have been introduced for the AltriDatiGestinali block <br> for non-taxable transactions against a habitual exporter. The new <br> check code 00475 has been introduced on invoices. <br> The 00313 control for simplified invoices has been updated. |
| :--- | :--- | :--- |

## 1. ELECTRONIC INVOICING - PROCESS RULES

This section of the document contains the technical specifications for dialogue with the Exchange System in the context of the electronic invoicing processes among private entities. These specifications derive from the Specifications for the Technical Rules contained in Appendix B to Ministerial Decree 55 of 3 April 2013; please refer to said document for the technical rules for dialogue with the ES if issuing electronic invoices to the Public Administration.

### 1.1 Definitions

For the purposes of this document, the following terms are used with the meanings given below:

- Sdl, the Exchange System: means the structure set up by the Ministry of Economy and Finance by which the electronic invoices are transmitted to the Public Administration (Article 1, paragraph 211, of Italian Law no. 244 of 24 December 2007) or to private entities (Article 1, paragraph 2, of Legislative Decree 127/2015);
- Revenue Agency Electronic Signature: the electronic signature which guarantees an unequivocal connection to the signatory and his/her unequivocal identification, based on a certificate issued by the Revenue Agency;
- SFTP (Secure File Transfer Protocol), : the file transfer protocol between remote systems, with secure connection;
- HTTPS (HyperText Transfer Protocol Secured), : the online file transfer protocol with a further level of encryption and authentication of data sent (SSL - Secure Sockets Layer);
- Intermediary, any third party appointed by the seller/provider or the buyer/orderer to issue, send or receive, on behalf of said seller/provider or the buyer/orderer, electronic invoices processed by the ES;
- SOAP Message: an XML message, structured into a header and a body, used in communications between web services;
- Issuing Subject: the seller/provider orIntermediary appointed to issue electronic invoices on their behalf;
- Receiving Subject: the buyer/orderer or Intermediary appointed to receive electronic invoices on their behalf from the $E S$;
- Transmitting Subject: the seller/provider or Intermediary appointed to send electronic invoices on their behalf to the $E S$;
- WSDL (Web Service Definition Language), : the XML-based language used to define a web service and describe access modes;
- XML (Extensible Markup Language), : the combination of rules for structuring data for processing in text format;


### 1.2 PROCEDURE FOR ISSUING ELECTRONIC INVOICES

This chapter details the technical specifications for issuing electronic invoices, with reference to the format and characteristics of the document to be transmitted.

The data on the electronic invoice to be sent via the ES must be shown in XML (eXtensible Markup Language), format according to the scheme and rules contained in paragraph 2 Electronic invoicing - Invoice format.

### 1.2.1 ELECTRONIC SIGNATURE FORMATS AND TIME REFERENCE

The ES manages both electronic invoices without electronic signatures and electronic invoices to which an electronic signature has been attached.

If an electronic signature is attached, the Es verifies that the electronic invoices are:

- signed digitally with a qualified electronic signature certificate issued by a approved certifier, included on the public list of certifiers held by the Agency for Digital Italy, as governed by Article 29, paragraph 1, of Legislative Decree no. 82 of 7 March 2005 and subsequent amendments. The permitted formats for signing the invoice electronically are the following:
- CAdES-BES (CMS Advanced Electronic Signatures) with a structure compliant with the public specifications ETSI TS 101733 V1.7.4, as set out in the relevant legislation in force from 1 September 2010,
- XAdES-BES (XML Advanced Electronic Signatures), with a structure compliant with the public specifications ETSI TS 101903
version 1.4.1, as set out in the legislation in force from 1 September 2010;
- signed in CAdES format with an electronic signature certificate issued by the Revenue Agency. The certificate is issued to users of Entratel Service and it's used on own systems or PC by Desktop telematico or Entratel Multifile. We remind you that the Revenue Agency is not a qualified Certification Authority and therefore a verify of an electronic signature based on signature and encryption public keys issued by the Revenue Agency would show a not reliable CA. The users that sign electronic invoice with this kind of signature have to advice theirs customers about it and communicate them that this kind of verify must be done only using the Revenue Agency verify service
(https://telematici.agenziaentrate.gov.it/Abilitazione/IVerificaFile.jsp).
For the XML signature format, the only mode accepted is the "enveloped" mode. In addition the XAdES signature must have the References with URI="" or with UURI="\#iddoc" where iddoc is the identity code of the document to be signed: the URI attribute cannot be omitted from the Reference elements.

The ES understands the time reference to be the value entered for the "signing time" attribute, which must be present on the electronic invoice attached to the document.

If the outcome to this check is negative, the file is rejected ${ }^{1}$

### 1.2.2 NAME OF THE FILES TO BE TRANSMITTED

Electronic invoices can be transmitted to the ES as detailed below:
a) a file in $x m l$ format that complies with the rules detailed in paragraph 2 Electronic invoicing - Invoice format;
b) several files, compliant with the rules detailed in point a) above, contained in a compressed file; the accepted compressed format is ZIP format.

In case a), the system checks that the file name complies with the following syntax:

| country <br> code | unique identification of the <br> transmitting entity |
| :---: | :---: |

[^0][^1]where:

- the country code shall be indicated following standard ISO 3166-1 alpha-2 code;
- the unique transmitter entity identifier, whether for a natural person or a legal entity, is represented by their tax identification code (tax code in the case of a transmitter entity resident in Italy, identity code in use in the country of residence in the case of a transmitter entity resident outside Italy). The length of this identifier is:
- 11 characters (minimum) and 16 characters (maximum) in the case in which the country code is IT;
- 2 characters (minimum) and 28 characters (maximum) in all other cases;
the identifier used as the file name is not subject to checks on its validity, existence or consistency with the data contained in the invoice.
- the sequential unique file code consists of an alphanumeric string, maximum length 5 characters, with permitted values from $[a=z],[A-Z]$ and $[0-9]$.

The sequential unique file code has the sole purpose of differentiating the name of the files sent to Exchange System by the same subject. They do necessarily need to be strictly sequential and may also use different numbering styles.

If the file is signed electronically (as specified in paragraph 1.2.1 above), on the basis of the electronic signature format adopted, the file extension becomes ".xml" (for XAdES-BES signatures) or ".xml.p7m" (for CAdES-BES signatures).

The separator for the second and third element of the file name is the underscore character ("_"), ASCII code 95.
E.g.: ITAAABBB99T99X999W_00001.xmI

IT99999999999_00002.xmI.p7m
In case b), the file name must follow the same syntax; in this case the only accepted extension is .zip.

If using an electronic signature, it is not the compressed (.zip) file that must be digitally signed, but each individual file contained therein.
E.g.: ITAAABBB99T99X999W_00001. zip
which contains, by way of example:

ITAAABBB99T99X999W_00004.xmI.p7m
The file name, expressed according to the described rules, is kept when the file is forwarded to the receiving subject. If a file of the type specified in case b) (compressed file) is sent to the ES, the ES sends the receiving entity the file or files contained therein, not the compressed file.

Files sent to the ES with a name which does not comply with the rules detailed above, or is the same as the name of a file sent previously, will be rejected ${ }^{2}$.

### 1.3 PROCESS FOR TRANSMITTING INVOICES AND RECEIPTS

This section details the technical specifications for using transmission channels to send electronic invoices and the related receipts.

### 1.3.1 Transmission of the file to the ES

Transmission of files to the ES can be done with the following methods:

- a certified email system, hereinafter referred to as the "PEC Service";
- application cooperation system, on the Internet, with a service using a "web service" model via HTTPS protocol, hereafter "SDICoop [ES cooperation] service";
- a data transmission system using remote terminals using the SFTP protocol, hereafter "SDIFtp service".
- a transmission system that can be used via the web service's special "Invoices and payments" [Fatture e corrispettivi] functionality.

The single file must not exceed the size of 5 MB .

[^2]
## Certified Email (PEC service)

Transmitting entities intending to use certified email must use a manager with which it has a relationship specifically for the provision of the certified email service. Said manager must be included in the specific public list managed by the Agency for Digital Italy, as governed by Articles 14 and 15 of Presidential Decree no. 68 of 11 February 2005 ("Regulation containing provisions for the use of certified email, pursuant to Article 27 of Law no. 3 of 16 January 2003" Official Gazette no. 97 of 28 April 2005).

The file to be transmitted is the attachment to the email. A single message can contain several attached files.

The message with the relative attachments must not be more than 30 megabytes, which is the maximum limit within which the manager is obliged to guarantee transmission, as provided for by Article 12 of the Ministerial Decree of 2 November 2005" ("Technical rules for the creation, transmission and validation, including temporal validation, of certified email" - Official Gazette no. 266 of 15 November 2005).

The use of certified email guarantees, per se, the identity of the transmitting entity; this means that it is not necessary to use identification procedures for that entity as a preparatory activity prior to transmission and, accordingly, the ES enters into contact with the transmitting entity for the first time when the first email message is received.

To guarantee the efficient management of the transmission process, the ES uses several certified email addresses at which it receives files, according to a load-sharing logic. The first time that a transmitting subject sends an invoice via certified email, it must use ES's certified email address sdi01@pec.fatturapa.it. With the first response, the ES informs the transmitting subject of the certified email address to use for subsequent transmissions.

The use of a different CEM address from the one assigned by the ES does not guarantee that the email message will be successfully received by the ES.

If the sending and receiving process is successful, the normal flow of transmission via the ES involves the sender receiving two receipts: one for acceptance by the email manager, and one for delivery by the addressee's email manager; the latter confirms that the file has been transmitted to the ES, but not that it is correct, and therefore does not confirm the issuing of the electronic invoice.

If any file is rejected by the ES, or the attached invoice is delivered to the receiving subject, or it is impossible to deliver, notice is communicated via the relevant receipts, as detailed in section 1.5.7 below.

## APPLICATION COOPERATION ON THE INTERNET (SDICOOP SERVICE - TRANSMISSION)

The ES offers a web service via the internet, which can be used by an IT system or an application, which allows files to be transmitted as attachments to a SOAP message.

This mode of transmission requires:

- signing, by means of a digital signature ${ }^{3}$, of a specific service agreement by the transmitting subject;
- the ability to manage digital signatures.

The service agreement defines the rules for communication between the transmitting subject and the ES.

Following the signing of the aforementioned service agreement, the ES proceeds with the "qualification" of the calling system with a series of interoperability tests to verify the accuracy of the correspondence and, then, on the issuing of an electronic certificate to accredit the entity using the service in question.

The file, sent as a SOAP attachment, must be identified according to the nomenclature rules provided in paragraph 1.2.2 above.

The maximum size of the file attached to the message must be 5 megabytes.
In contrast to certified email which, within the file size limit of 30 megabytes, allows several attached files to be sent with just one message, this mode only allows one single file (single invoice rather than a batch of invoices or folder of invoices) at a time.

The service described above has the following features:

- HTTPS protocol as transport on coded channel TLS 1.2;
- SOAP (with attachments) as standard for messages;
- MTOM (Message Transmission Optimization Mechanism);
- WSDL (Web Services Description Language) to describe the web service's public interface;
- authentication and authorisation based on the use of certificates.

[^3]The confirmation of receipt is the SOAP response provided for by the service; it confirms receipt of the file but not that it is correct, and not, therefore, that the invoice has been issued.

If the file is rejected by the ES, or the invoice is delivered to the receiving subject correctly, or it is impossible to deliver, this is certified by the ES itself by preparing and sending ad hoc receipts to the sender, according to the communication system detailed in section 1.5.7 below.

Further details to be followed and all information on the procedures for using the service, as well as the formal description of the services via WSDL, are included in the document Istruzioni per il servizio SDICoop - Trasmissione (Instructions for the ES Coop Service - Transmission) published on the Revenue Agency website and on the www.fatturapa.gov.it (section on Exchange system documentation).

## DATA TRANSMISSION SYSTEM USING REMOTE TERMINALS BASED ON THE SFTP PROTOCOL, (SDIFTP SERVICE)

The ES provides for the possibility of transmitting pre-encrypted files, through interconnection protocols and transmission channels, which may already be in use (albeit for other purposes) in liaisons with the Financial Administration, within closed circuits which identify the participants unequivocally by verifying that the channel is qualified.

This mode of transmission requires:

- signing, by means of a digital signature ${ }^{4}$, of a specific service agreement by the transmitting subject;
- an SFTP server provided on the internet.

The use of this method requires a structure to support the computerised activities, the capacity to manage computerised systems and a data processing centre featuring continuity and the availability of personnel to man it. Due to these characteristics, the method is suitable for systems with intermediary companies which act as concentration and distribution nodes.

The service agreement defines the rules for communication between the transmitting subject and the ES, including those relating to the flow of receipts. Following the signing of the aforementioned service agreement, the ES starts the initial phase of verifying the correct transmission/reception of encrypted FTPsupported files; then the transmitting subject must perform the interoperability

[^4]tests detailed in the relevant kit prepared by the ES. At the end of said tests, if passed, the channel is officially recognised as an approved channel.

The size of each support must be such as to maximize the file transfer speed and to reduce the processing time of the supports. Each operator must therefore measure the size of own supports with the transfer rate (bit rate) that can guarantee; anyway, the maximum size of the support containing the file must be 150 megabytes. In the event of files with size greater than 150 megabyte, these files will be renamed, they will not be picked up and it will be send a notification via e-mail to technical referent of underwriter, indicated in the registration request. There is also a constraint on the excessive parceling of invoice files within the support: it's allowed, for each access to the server (wich usually occurs every 10 minutes), the presence on the exchange node of a unique support with a size less than 15 megabytes, while any additional supports must be between 15 megabytes and 150 megabytes. Failure to comply with this restriction will result in the withdrawal of an only one support and the sending of an alert. Remember that the single invoice file (invoice or lot of invoices) must not exceed the size of 5MB.

The confirmation of reception is an outcome file ("EO" support, if the sending passes the security verification, or "ER" support, if the sending doesn't pass the security verification) that the transmitting user receives on the same node that it deposited the file to be sent; it confirms receipt of the file but not that it is correct, and not, therefore, that the invoice has been issued. The EO support is the only one that is not signed and encrypted, as it's indicated in the service instructions.

If the file is rejected by the ES, or the invoice is delivered to the receiving subject correctly, or it is impossible to deliver, this is certified by the ES itself by preparing and sending ad hoc receipts to the sender, according to the communication system detailed in section 1.5.7 below.

Further details to be followed and all information on the procedures for using the service are included in the document Istruzioni per il servizio SDIFTP (Instructions for the ES FTP Service) published on the Revenue Agency website and on website www.fatturapa.gov.it (section Exchange System Documentation).

## SENDING VIA THE WEB

This mode requires the use of a telematic transmission functionality via the internet with HTTPS protocol as transport on coded channel TLS 1.2.

The functionality is available in an area of the "Fatture e corrispettivi" (Invoices and payments) web service.

The invoice file, or the compressed file containing several invoices (the size of the file to be sent must not exceed the 5 megabyte limit under any circumstances), can be sent via uploading.

The confirmation of receipt is a notice which is shown to the user on the same page that the transmission was performed; this notice confirms receipt of the file but not that it is correct, and not, therefore, that the invoice has been issued.

Subsequently, it will be possible to consult the outcome of the tests and any delivery of invoice files through the monitoring functionalities available on the same "Fatture e corrispettivi" (Invoices and payments) web interface.

### 1.3.2 Transmission of the file to the receiving entity

The ES sends the receiving entity the invoice by forwarding the incoming file received, using transmission channels similar to those used for receipt.

The modes provided for forwarding the files are:

- a certified email system, hereinafter referred to as the "PEC Service";
- application cooperation system, on the Internet, with a service using a "web service" model via HTTPS protocol, hereafter "SDICoop service - Receipt";
- data transmission system using remote terminals using the SFTP protocol, hereafter "SDIFTP service";
- a web service made available in the authenticated area of the telematic services.


## Certified Email (PEC service)

Entities which, to receive electronic invoices from the ES, intend to use certified email must use a manager to maintain a relationship specifically for the provision of the certified email service. Said manager must be included in the specific public list managed by the Agency for Digital Italy, as governed by Articles 14 and 15 of Presidential Decree no. 68 of 11 February 2005 ("Regulation containing provisions for the use of certified email, pursuant to Article 27 of Law no. 3 of 16 January 2003" - Official Gazette no. 97 of 28 April 2005).

The forwarded file is the attachment to the email message; the ES will also send the "notification of invoice file metadata" file (see paragraph 1.5.7) attached to the same email message: every email message will have a single "invoice file" and a single "metadata file" attached.

If the sending and receiving process is completed successfully, the normal flow of communication via certified email provides for the ES being sent two receipts to its own certified email inbox: one recording acceptance by its own email manager, and one confirming delivery by the addressee's email manager; the latter confirms that the message and the relative attachments have been "deposited" in the receiving entity's certified email inbox, and, for the ES, confirms that the "invoice has been made available to the addressee" and therefore leads to the "delivery receipt" being sent to the transmitting entity (see paragraph 1.5.7).

ES considers sending failed, sends a failed delivery receipt (see paragraph 1.5.7) and makes the invoice available in the authenticated area of buyer/orderer telematics services, if:

- it receives a notification of non-delivery by the addressee's email manager;
- it doesn't receive any notification by the addressee's email manager within a maximum time of 40 hours.


## APPLICATION COOPERATION ON THE INTERNET (SDICOOP SERVICE - RECEIPT)

The use of this mode is possible for entities which offer an internet-based web service which allows the ES, by using the service, to transmit the invoice file and the "invoice file metadata notification" file as an attachment to a SOAP message.

Whereas the service may be temporarily unavailable, for reasons independent of the ES, the System will make up to a maximum of 4 sending attempts, one every 6 hours.At the end of these attempts, ES considers sending failed, sends a failed delivery receipt (see paragraph 1.5.7) and makes the invoice available in the authenticated area of buyer/orderer telematics services.

This mode of receipt requires:

- signing, by means of a digital signature ${ }^{5}$, of a specific service agreement by the receiving subject;
- the ability to manage digital signatures.

The service agreement defines the rules for communication between the ES and the receiving subject.

Following the signing of the aforementioned service agreement, the ES proceeds with the "qualification" of the system to be called with a series of

[^5]interoperability tests to verify the accuracy of the correspondence and, then, on the issuing of an electronic certificate to accredit the entity using the service in question.

The service described above has the following features:

- HTTPS protocol as transport on coded channel TLS 1.2;
- SOAP (with attachments) as standard for messages;
- MTOM (Message Transmission Optimization Mechanism);
- WSDL (Web Services Description Language) to describe the web service's public interface;
- authentication and authorisation based on the use of certificates.

Further details to be followed and all information on the procedures for using the service, as well as the formal description of the services via WSDL, are included in the document Istruzioni per il servizio SDICoop - Ricezione (Instructions for the ES Coop. Service - Reception) published on the Revenue Agency website and on the website www.fatturapa.gov.it (section Exchange system Documentation).

## DATA TRANSMISSION SYSTEM USING REMOTE TERMINALS BASED ON THE SFTP PROTOCOL, (SDIFTP SERVICE)

The ES provides for the possibility of transmitting pre-encrypted files, through interconnection protocols and transmission channels, which may already be in use (albeit for other purposes) in liaisons with the Financial Administration, in any case within closed circuits which identify the participants unequivocally by verifying that the channel is qualified.

This mode of transmission requires:

- signing, by means of a digital signature ${ }^{6}$, of a specific service agreement by the receiving subject;
- an SFTP server provided on the internet.

The use of this method requires a structure to support the computerised activities, the capacity to manage computerised systems and a data processing centre featuring continuity and the availability of personnel to man it. Due to

[^6]these characteristics, the method is suitable for systems with intermediary companies which act as concentration and distribution nodes.

The service agreement defines the rules for communication between the receiving subject and the ES, including those relating to the flow of receipts. Following the signing of the aforementioned service agreement, the ES starts the initial phase of verifying the correct transmission/reception of encrypted FTPsupported files; then the receiving subject must perform the interoperability tests detailed in the relevant kit prepared by the ES. At the end of said tests, if passed, the channel is officially recognised as an approved channel.

An invoice by SDIFTP service is sent by making available a "FO" support that contains it, in the exchange directory. The datetime in which the sending of the support ends successfully is indicated in the delivery receipts that the System sends in relation to the files delivered.

Further details to be followed and all information on the procedures for using the service are included in the document Istruzioni per il servizio SDIFTP (Instructions for the ES FTP Service) published on the Revenue Agency website and on the website www.fatturapa.gov.it (section Exchange System Documentation).

## Web service made available in the authenticated area of the telematic SERVICES

If it has not been possible to deliver the electronic invoice to the addressee, the ES makes it available to the buyer/orderer in its private area of the Revenue Agency website.

In such cases, it informs the transmitting subject of this by means of a failed delivery receipt, as outlined in paragraph 1.5.7, together with the date on which the file was made available.

When the buyer/orderer views the invoice by accessing the private area, the system records that operation and changes the status of the file thus received by the addressee. The date on which the invoice is viewed by the buyer/orderer is reported to the seller/provider in the relevant electronic invoice consultation area.

### 1.4 Procedures for the forwarding of communications by the es

Communications generated by the ES are forwarded via the same channel used for the transmission of the invoice file. Communications are made up of electronically signed XML files, with the XAdES-BES (XML Advanced Electronic

Signatures) signature in "enveloped" mode, with structure adhering to the public specification ETSI TS 101903 version 1.4.1; the files are transmitted as attachments to the messages required for the various transmission channels. The XML structure of the communication files is detailed in the "Formato dei file di comunicazione del SDI" [Format of ES communication files - user guide] included in the appendix.

In particular:

- for the "Certified Email Service", communications are sent to the certified email address of the sender or the addressee of the invoice file; certified email messages are made up of a "Human Readable" version (the body of the message) and the attached XML file;
- for the "SDICoop Service", the agreement provides for offering a similar service, by the entity which sent or received the invoice file, which can be used by the ES to send communications as XML files attached to SOAP messages;
- for the "SDIFTP Service", communications are forwarded using the same protocol and via the same channel (for bidirectional channels) or a dedicated channel (for unidirectional channels)
- for telematic transmission via the services offered on the "Fatture e corrispettivi" (Invoices and payments) service user web interface, communications can be received as XML files, via the monitoring functionality available on the interface specified above.


### 1.5 MODES OF INTERACTION WITH THE EXCHANGE SYSTEM

This paragraph details the operating procedures for transmitting electronic invoices via the ES, and the exchange of information among the actors involved in the process.

### 1.5.1 INTERACTION BETWEEN THE RECEIVING SUBJECT AND THE ES

In order for the receiving entity to be able to interact with the ES validly, the essential requirements for its qualification and recognition must be met.

The meeting of these requirements takes place through the definition of the transmission channel and/or the registration of the mode used for receiving its purchase invoices.

### 1.5.1.1 Definition of the transmission channel

The transmission channel is defined through:

- the adoption of a certified email (PEC) mailbox;
- the completion of the reception service (WS-SDICoop [WS-ED Coop]), in accordance with the procedures and specifications published on the website www.fatturapa.gov.it;
- the definition of an agreement to govern the transmission of invoices, and the relative notification messages, through "file transfer" protocols within closed circuits which identify the participants with certainty, ensuring that the channel is qualified.


### 1.5.1.2 The registration of the chosen mode for receiving invoice files

The "Registration of the chosen mode for receiving invoice files" web functionality can be accessed from the "Fatture e corrispettivi" (Invoices and payments) service user web interface, from the "Fatturazione" (Invoicing) box on the home page.

It allows every VAT taxpayer to state the mode by which they wish to receive the electronic invoices in which they appear as the buyer/orderer. The user can chose the mode by which to receive electronic invoices. The choice made via the registration function will be considered by the ES as the priority in delivering electronic invoices.

### 1.5.2 Procedure for identifying the transmitting entity for the purposes of interaction with the ES

In order for the transmitting entity to be able to interact with the ES validly, the essential minimum requirements for its identification must be met.

The meeting of these requirements is obtained by defining one or more transmission/communication channels, through:

- the provision of a certified email inbox or similar email address based on technologies which certify the date and time the communications are sent and received and the integrity of the same;
- adhering to and signing a service agreement with the ES to govern the transmission of the invoice and the relative notification messages, through a service offered using a "web-service" model;
- adhering to and signing service agreement with the ES to govern the transmission of invoices, and the relative notification messages, through "file transfer" protocols within closed circuits which identify the participants with certainty, ensuring that the channel is qualified.

In the event that the telematic transmission service is used via the "Fatture e corrispettivi" (Invoices and payments) service user web interface, the identification takes place through the inputting of the tax code and password issued by the Revenue Agency's Fisconline or Entratel telematic services, or alternatively through the use of a Smartcard type device that meets the requirements of the National Service Card [Carta Nazionale dei Servizi] (NSC), previously registered for use of the Revenue Agency's telematic services.

### 1.5.3 Procedure for registering the web service and SFTP channels

The web service and SFTP channels can only be used after they have been registered. The registration procedure is available on the website www.fatturapa.gov.it by clicking on Home - Servizi online [Online services]Accreditare il canale [Register the channel].

The following steps must be carried out:

- access the relevant channel
- complete a web form with the following details:
- the subject for which registration is requested,
o the channel,
- the holder of the agreement
- a technical contact,
- the addresses (endpoints) in relation to the channel to be registered for transmission and/or reception;
- only for the WS channel: also the name of the CSRs (Certificate Signing Request) necessary for generating test and production certificates;
- Whether the simplified flow referred to in paragraph 1.5.6 is also being used;
- once complete, the system generates a zip file called "richiesta di accreditamento" (registration request), containing:
- the service agreement in xml format,
- the relevant style sheet for displaying it,
- the document with the specifications for using the registered channel,
- the XSD and/or WSDL files necessary for interacting with the Exchange System;
- the zip file thus produced must be signed with a qualified signature certificate (CADES is the only permitted signature format), issued to the service agreement holder;
- once signed, the zip file must be sent to the certified email address specified when completing the web form;
- in response to his/her certified email message, the user will receive a message with attachments containing the digital certificates, to be used firstly during the interoperability test and then, after the positive conclusion thereof, for the dialogue in production. The response times to the certified email message are associated with the channel configuration activities and the generation of certificates;
- once the certificates have been installed on its own systems, the user can perform the interoperability tests autonomously;
- once all the tests have been passed, the user can request to move to production via the same interoperability platform. In response, the system will send a certified email message to communicate successful registration;
- for registered receiving channels, the procedure is completed with the request for the addressee code or codes (up to a maximum of 100). The request is available on the website www.fatturapa.gov.it by clicking on "Home - Servizi online [Online services] - Gestire il canale [Manage the channel]".


### 1.5.4 Procedure for sending invoice to ES

The procedure for sending the invoice to ES involves the following actors:

- the issuing entity;
- the transmitting entity (if not the issuing entity);
- the Exchange System;

The various steps of the process can be summarised as follows:

- the issuing entity prepares the electronic invoice as specified in paragraph 1.2 above;
- the issuing subject attaches a signature to the prepared invoice according to one of the procedures detailed in paragraph 1.2.1;
- the file generated in this way is transmitted by the transmitting entity to the ES by means of the channels and procedures referred to in paragraph 1.3.1 above.


### 1.5.5 Procedure for forwarding the invoice to the receiving entity

The procedure for forwarding the electronic invoice from the ES to the receiving entity involves the following actors:

- the Exchange System;
- the receiving entity.

Once the required checks have been carried out, the ES forwards the electronic invoice via the channels and using the procedures referred to in paragraph 1.3.2 above.

To identify the channel to which to send the invoice file, the ES uses the following procedure:

- if the receiving subject has registered the mode by which it wishes to receive electronic invoices, it delivers it according to the instructions provided;
- if the CodiceDestinatario data element on the invoice file contains a value corresponding to an active transmission channel, it sends the invoice file to the identified channel;
- if the CodiceDestinatario data element on the invoice file contains the value " 0000000 " and the data element PECDestinatario, contains a value, the ES sends the file to the identified certified email mailbox;
- if the CodiceDestinatario data element on the invoice file contains the value " 0000000 " and the data element PECDestinatario does not contain a value, the ES makes the invoice file available in the buyer/orderer's authenticated telematic services area.

In cases in which a single subject performs the role of intermediary for both the sender of the electronic invoice and the receiving subject simultaneously via the
same transmission channel, it is possible to adopt a simplified flow, the details of which are included in paragraph 1.5 .6 below.

### 1.5.6 SIMPLIFIED FLOW

The adoption of the simplified flow for delivering invoice files is dependent on the fulfilment of all the following conditions:

- the buyer/orderer must have registered the preferred "telematic address" for receiving the files, using the registration service referred to in paragraph 1.5.1.2 above;
- the "telematic address" referred to in the previous point must be one of the channels requiring registration ("web-service or SFTP, see para. 1.5.3) and cannot be a Certified Email Mailbox;
- the invoice file must be received by the ES via the same channel corresponding to the "telematic address" referred to in the previous point;
- when registering, the subject that registered the channel must have stated that it also intends to use the simplified flow.

The simplified flow is based on the transmitting subject being the same as the receiving subject, and consists of the following steps:

- the ES receives the invoice file;
- the ES carries out the tests on the invoice file received;
- if the tests are not passed, the ES sends the transmitting subject a rejection receipt;
- if the tests are passed, the ES sends the delivery receipt without transmitting the invoice file.


### 1.5.7 PROCEDURE FOR MANAGING RECEIPTS

All the transmission channels detailed in the previous paragraph 1.3.1 provide for return messages confirming the success of the transmission; these messages are specific to the communication infrastructure and guarantee that the message and attached files have been "made available" to the recipient by the sender.

In addition to these messages confirming receipt, the ES confirms that the principal phases of the electronic invoice transmission process have been
completed by means of a communication system based on the sending of receipts using the procedures and channels outlined in paragraph 1.4 above.

Considering that, for reasons independent of ES, the channel could be temporarily unaivalable, the System:

- for web-services channel (SDICoop - Reception Service), it performs up to a maximum of 6 transmission attempts, distributed over 3 days (one every 12 hours);
- for PEC channel, it performs up to a maximum of 2 transmission attempts; the second one is executed after:
- at least one hour after receipt of the notification of non-delivery by the recipient's PEC provider;
- at least 40 hours from the first attempt, in the absence of notification by the recipient's PEC provider.

After the planned attempts, if the channel is still unavailable, the process is closed and the seller can check the invoice status by monitoring and consultation functions.

The procedure for managing receipts involves the following actors:

- the transmitting entity;
- the Exchange System;
- the receiving entity.

The procedure can be broken down into the following points:
a) once it has received the file correctly, the ES assigns an identifier and performs the required checks (see paragraph 1.6);
b) in the event that the tests are not passed, the ES sends a rejection receipt to the transmitting subject;
c) in the event that the tests are passed, the ES verifies whether a channel for delivery has been identified, on the basis of what is specified in paragraph 1.5.5;

- if it has not been possible to identify a delivery channel, the ES makes the invoice available in the buyer/orderer's private area and sends a failed delivery receipt, also stating that the invoice has been made available in the buyer/orderer's authenticated telematic services area;
- if the channel is identified, the ES sends the electronic invoice to the receiving subject; together with the invoice file, the ES also sends a invoice file metadata notice, in XML format, by means of which the information useful for processing and communication by the receiving subject is reported; if the transmission is completed successfully, the ES sends a delivery receipt of the electronic invoice to the transmitting subject and makes an electronic duplicate of the electronic invoice available in the buyer/orderer's private area;
- in the event that, for technical reasons not attributable to the ES, transmission to the receiving subject is not possible, the ES sends the transmitting subject a failed delivery receipt with which it reports that the invoice has been made available in the buyer/orderer's authenticated telematic services area; ES also transmits, in the form of an XML file, a notification of the metadata of the invoice file through which the information useful for processing and communication by the receiving party is communicated.

The delivery receipt sent to the transmitting subject when delivery of the invoice has been successful also contains an indication of the invoice delivery date. This data is identified on the basis of the transmission channel, as specified in paragraph 1.7 below. As described in the mentioned paragraph, the invoice delivery process can influence the delivery time of the receipt for reasons not dependent on the ES.

The receipts are prepared according to an XML format; the technical specifications and documentation for those messages are outlined in Appendix 6.

### 1.6 Checks carried out by the ES

For each file correctly received, the ES performs a series of checks prior to sending it to the addressee entity.

Within the relative limits, these checks constitute:

- an operation that is necessary to minimise the risks of error in the processing phase;
- a tool to filter the flow of information to the receiving entity in order to prevent possible costly disputes on the one hand, and accelerate any corrective interventions on the invoices for a quicker conclusion to the invoicing-payment cycle, on the other hand.

If these checks are not passed, the file is rejected and consequently not forwarded to the addressee. As stabilited at point 2.4 of provision, the rejection receipt is delivered within 5 days from correct reception of file, in other words from T0 instant as described at paragraph 1.7 below. The electronic invoice or lot of electronic invoices contained in the file are deemed not to have been issued.

The list of checks and the relative error codes are contained in Appendix 1.

### 1.7 ES PROCESSING TIMES

The table below shows the time events (date and time) that characterise the process and are shown in the ES receipts:

- $\quad T_{0}$ : the time at which the invoice is received by the ES (DataOraRicezione [date/time of reception] field in the delivery receipt or failed delivery receipt);
- $\mathrm{T}_{1}$ : the time at which the invoice is received by the addressee (DataOraConsegna [date/time of delivery] field in the delivery receipt).

You always must consider that $\mathrm{T}_{1}$ time can be influenced by elements independent by ES infrastructure, as:

- delay of recipient's PEC provider to transmit the delivery receipt
- bit rate that each user can ensure on own reception channel (FTP or WS);
- temporary unaivalability of reception channel.

To identify these times, below we provide the references used based on the transmission channel selected by the transmitter and the addressee.

| TRANSMISSION <br> CHANNEL | $\mathbf{T}_{0}$ | $\mathbf{T}_{1}$ |
| :---: | :---: | :---: |
| Certified Email <br> Service (PEC) | Date and time stated in the <br> $\frac{\text { delivery receipt sent to the }}{\text { transmitting entity by its }}$ <br> certified email manager | Date and time stated in the <br> delivery receipt sent to the ES <br> by the receiving entity's <br> certified email manager |
| SDICoop service | Date and time stated in the <br> service "response" given by the <br> ES | Date and time stated in the <br> service "response" given by <br> the receiving entity |


|  |  |  |
| :---: | :---: | :---: |
| SDIFTP Service | Date and time (datetime) of the end of withdrawal (if it's successfully completed) of file, makes available into exchange path, returned by the transmission service, expressed according to the UTC standard (CET with daylight savings time) | Date and time (datetime) of delivery of FO support containing the received invoice. This datetime is indicated in the report referred on point 1, paragraph 5.5 of Instructions for the SDIFTP service document (version 4.1.1) |
| Online telematic transmission | Date and time returned by the transmission functionality response message | Channel not envisaged |
| Made available in the authenticated telematic services area | Channel not envisaged | Date and time at which the receiving subject or its intermediary view the invoice in the authenticated area |

## 2. ELECTRONIC INVOICING - INVOICE FORMAT

This section of the document describes the technical rules in relation to IT solutions to be used to issue invoices pursuant to Article 1, paragraph 3, of Legislative Decree 127/2015. These rules were changed by the Specifiche tecniche operative del formato della fattura del Sistema di Interscambio [Operating Technical Specifications of the Exchange System Invoice Format] document referred to in Appendix A to Ministerial Decree 55/2013]; see said document for the issuing of electronic invoices addressed to public administrations pursuant to Law 244/2007.

As regards the information content of the invoice, Italian Presidential Decree 633 of 26 October 1972 and subsequent amendments and supplements establishes the obligatory information required for tax purposes. In particular the information concerns:

- issue date;
- sequential number unequivocally identifying the invoice;
- the firm, trading name or company name, name and surname, residence or domicile of the subjects involved in the operation (seller/provider and buyer/orderer) and any tax representative, location of the stable organisation for non-resident subjects;
- seller/provider's VAT number.
- VAT number of the buyer/orderer (or VAT identification number assigned by the Member State of establishment for entities established in another EU Member State) or tax code number if not acting in the practice of a business, art or profession;
- 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 those relating to goods sold at a discount, or with a bonus or rebate pursuant to Article 15, paragraph one, no. 2;
- the consideration relating to 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 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, paragraph 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 issued on behalf of the seller/provider, by the buyer/orderer or a third party.

Besides this information, in defining the information content of the electronic invoice, the following must be taken into account:

- the information needed to transmit the invoice correctly to the Exchange System and from this to the addressee entity;
- 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 customer.

This section is made up of two parts:

- in part one, the data are presented and divided in such a way that mimics the structure of the file and; for each one, the name of the related data element in the trace is provided, along with a description of the meaning and how it is used
- in part two, the data are described in technical detail with particular attention to their syntactic structure and to the implementation features of the file

Appendix 3 contains the "XML Scheme" (xsd) of the ordinary electronic invoice, while Appendix 4 contains the "XML Scheme" (xsd) and tabular representation of the simplified electronic invoice (Article 21 bis of Presidential Decree 633/1972).

### 2.1 PART ONE

### 2.1.1 ELECTRONIC INVOICE HEADER: TRANSMISsIon Data

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

## <DatiTrasmissione>

IdTrasmittente (tax identification code of the transmitting subject)
IdPaese: country code of the country which assigned a tax identity to the transmitting entity.

IdCodice: transmitter's taxpayer 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)." If the IdPaese is IT, the system checks that it is present in the Tax Register: if it does not exist as a taxpayer identification code (codice fiscale), the file is rejected with error code 00300.

Progressivolnvio: unique sequence number that the transmitting entity attributes to each file sent to the Exchange System for the sole purpose of its unequivocal identification.

FormatoTrasmissione: identifier code for the type of transmission being performed and the relative format. The value entered is always "FPR12".

CodiceDestinatario: identifies the telematic channel on which to deliver the invoice; it must contain an alphanumeric value of 7 characters corresponding to:

- one of the codes that the Exchange System attributes to subjects, with a registered receiving channel, who have requested it using the 'Richiesta codici destinatario B2B' [Request B2B addressee codes] function on the website www.fatturapa.gov.it;
- '0000000', for invoices addressed to a subject receiving files via certified email (PEC), where this is specified in the PECDestinatario field;
- ' 0000000 ', for invoices addressed to a subject for which the telematic channel on which to deliver the file is unknown (certified email or other channel).
- 'XXXXXXX', for invoices issued to subjects that are non-resident, not established and not identified in Italy, and sent to the Exchange System in order to transmit the data referred to in chapter 3; in this case the system checks that IdPaese field of the buyer is filling with a value different from "IT": otherwise the file is rejected with error code 00313.


## ContattiTrasmittente

Telefono: fixed / mobile telephone contact number.
Email: email address.
PECDestinatario: Certified Email Address to which, if specified, the invoice is delivered in cases in which the CodiceDestinatario value is ' 0000000 ' and no telematic channel associated with the buyer/orderer's VAT number is registered. PEC addresses corresponding with PEC of Exchange System (sdixx@pec.fatturapa.it) aren't allowed; otherwise the file is rejected with error code 00330.

### 2.1.2 ELECTRONIC INVOICE HEADER - SELLER'S/PROVIDER DETAILS

## <CedentePrestatore>

## DatiAnagrafici

IdFiscaleIVA (the elements in this block allow the Italian VAT number to be entered for residents in Italy and foreign residents operating in Italy and identified:
$\checkmark$ through a Stable Organisation
$\checkmark$ through a tax representative
$\checkmark$ directly.
In all other cases, they allow 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. If equal to IT, the system checks that TipoDocumento field isn't equal to TD17, TD18 and TD19; otherwise the file is rejected with error code 00473.

IdCodice: tax ID number or code of the seller/provider. If the IdPaese is IT, the system checks that it is present in the Tax Register: if it does not exist as a VAT number (partita IVA), the file is rejected with error code 00301. If the VAT number ceased on a date earlier than or equal to the invoice date and if TipoDocumento field is different from TD16 and TD20 the file is rejected with the same error code. If TipoDocumento field is equal to TD16 or TD20 and the VAT
number has been removed for more than 5 years from the invoice date, the file is rejected with error code 00323.

CodiceFiscale: taxpayer identification code of the seller/provider. The system verifies that it is present in the Tax Register: if it does not exist as a taxpayer identification code (codice fiscale), the file is rejected with error code 00302.

In the case of IdFiscaleIVA of a VAT group, the system checks that the CodiceFiscale is also present and that it belongs to one of the participants in the group; if the CodiceFiscale is not present, the file is rejected with error code 00322; if it is present but not of a participant in the VAT group, the file is rejected with error code 00321.

In the case of IdFiscaleIVA not of a VAT group and of presence also of CodiceFiscale, the system checks that they refer to the same subject; otherwise the file is rejected with error code 00320.

## Anagrafica

Denominazione: firm, trading name or company name of the seller/provider of the goods/services to be entered if a non-natural person.

Nome: name of the seller/provider of the goods/service to be entered in the case of a natural person.

Cognome: surname of the seller/provider of the goods/service to be entered in the case of a natural person.

Titolo: title 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.

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

ProvinciaAlbo: province of the professional roll.
NumerolscrizioneAlbo: professional roll registration number.
DatalscrizioneAlbo: professional roll registration date.

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.

Sede (the elements specified below refer to the registered office for companies and the tax domicile for individual firms and self-employed workers).

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

NumeroCivico: street number of the address specified in the preceding element; this can be omitted if already stated in the previous element.

CAP: Postcode relating to the address.
Comune: municipality or city to which the address refers.
Provincia: abbreviation code of the province to which the municipality belongs (only to be entered if the registered office is in Italy).

Nazione: country code.
StabileOrganizzazione (the elements indicated below must be obligatorily entered only when the seller/provider is non-resident and makes the transaction to which the document refers through a stable organisation)

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

NumeroCivico: street number of the address specified in the preceding element; this can be omitted if already stated in the previous element.

CAP:Postcode relating to the address.
Comune: municipality or city to which the address refers.
Provincia: abbreviation code of the province to which the municipality or city belongs.

Nazione: country code.

IscrizioneREA (the elements specified below must obligatorily be entered only in cases of companies subject to mandatory registration in the companies' register under the terms of Article 2250 of the Italian Civil Code)

Ufficio: abbreviation code 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 (SpA, SApA, SRL).

SocioUnico: this element is entered in cases of public limited companies; indicate whether they have a sole member or several members.

StatoLiquidazione: indication of whether the company is in liquidation or not.

## Contatti

Telefono: seller/provider's fixed/mobile telephone contact number.
Fax: seller/provider's fax number.
Email: seller/provider's email address.
RiferimentoAmministrazione: any references of use to the addressee for automating the administrative management of the invoicing transaction.

### 2.1.3 ELECTRONIC INVOICE HEADER - Details of the Seller/provider's tax representative

To be entered if the seller/provider makes use of a tax representative in Italy, under the terms of Italian Presidential Decree No. 633 of 1972 and subsequent amendments and supplements.

## <RappresentanteFiscale>

DatiAnagrafici

IdFiscaleIVA (the following elements 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 representative.

IdCodice: tax ID number or code of the tax representative. If the IdPaese is IT, the system checks that it is present in the Tax Register: if it does not exist as a VAT number (partita IVA), the file is rejected with error code 00303.

CodiceFiscale: : taxpayer identification code (codice fiscale) of the seller/provider's tax representative. The system verifies that it is present in the Tax Register: if it does not exist as a taxpayer identification code (codice fiscale), the file is rejected with error code 00304.

## Anagrafica

Denominazione: firm, trading name or company name of the tax representative of the seller/provider to be entered if a non-natural person.

Nome: name of the seller/provider's tax representative to be entered in the case of a natural person.

Cognome: surname of the seller/provider's tax representative to be entered in the case of a natural person.

Titolo: title 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.

### 2.1.4 ELECTRONIC INVOICE HEADER - Buyer/orderer details

## <CessionarioCommittente>

## DatiAnagrafici

IdFiscaleIVA (the entry of this element is a non-exclusive alternative to the entry of the CodiceFiscale element; in other
words, they do not have to be entered if the CodiceFiscale element is entered; it is instead mandatory in cases where the TipoDocumento element takes on the value TD16, TD17, TD18, TD19, TD20, TD22, TD23, otherwise the file is rejected with error code 00475; if no value is entered for either, the file is rejected with error code 00417; the elements of this block make it possible to enter the Italian VAT number for residents in Italy and for identified foreign residents operating in Italy:
$\checkmark$ through a Stable Organisation
$\checkmark$ through a tax representative
$\checkmark$ directly.
In all other cases, they allow 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 buyer/orderer.

IdCodice: tax ID number or code of the buyer/orderer. If the IdPaese is IT, the system checks that it is present in the Tax Register: if it does not exist as a taxpayer identification code (codice fiscale), the file is rejected with error code 00305.

CodiceFiscale: the entry of this element is a non-exclusive alternative to the entry of the IdFiscaleIVA element (it does not need to be entered if the IdFiscaleIVAelement is entered; if no value is entered for either, the file is rejected with error code 00417); it makes it possible to enter the taxpayer identification code (codice fiscale) of the buyer/orderer. The system verifies that it is present in the Tax Register: if it does not exist as a taxpayer identification code (codice fiscale), the file is rejected with error code 00306.

In the case of IdFiscaleIVA of a VAT group, the system checks that the CodiceFiscale is also present and that it belongs to one of the participants in the group; if the CodiceFiscale is not present, the file is rejected with error code 00326; if it is present but not of a participant in the VAT group, the file is rejected with error code 00325.

In the case of IdFiscalelVA not of a VAT group and of presence also of CodiceFiscale, the system checks that they refer to the same subject; otherwise the file is rejected with error code 00324.

## Anagrafica

Denominazione: firm, trading name or company name of the buyer/orderer to be entered if a non-natural person.

Nome: name of the buyer/orderer to be entered in the case of a natural person.

Cognome: surname of the buyer/orderer to be entered in the case of a natural person.

Titolo: title 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.

Sede (in the case of the supply of services such as electricity, gas, etc. the data may refer to the location of the facility, pursuant to Ministerial Decree 370/2000)

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

NumeroCivico: street number of the address specified in the preceding element; this can be omitted if already stated in the previous element.

CAP: Postcode relating to the address.
Comune: municipality or city to which the address refers.
Provincia: abbreviation code of the province to which the municipality or city belongs.

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

StabileOrganizzazione (the elements indicated below must be entered only when the buyer/orderer is non-resident and, for the operation to which the document refers, has an organisation resident in Italy.They refer to a stable organisation in Italy)

Indirizzo: address of the stable organisation of the buyer/orderer of the goods/service; the name of the street, square, etc. must be entered, including the street number, optionally.

NumeroCivico: street number of the address specified in the preceding element; this can be omitted if already stated in the previous element.

CAP:Postcode relating to the address.
Comune: municipality or city to which the address refers.
Provincia: abbreviation code of the province to which the municipality or city belongs.

Nazione: country code.

## RappresentanteFiscale

IdFiscaleIVA (the following elements enable the VAT number of the tax representative of the buyer/orderer to be entered)

IdPaese: country code of the country which assigned a tax identity to the tax representative.

IdCodice: tax ID number or code of the tax representative.
Denominazione: firm, trading name or company name of the tax representative of the buyer/orderer to be entered if not a natural person.

Nome: name of the buyer/orderer's tax representative to be entered in the case of a natural person.

Cognome: surname of the buyer/orderer's tax representative to be entered in the case of a natural person.

### 2.1.5 ELECTRONIC INVOICE HEADER - THIRD-PARTY INTERMEDIARY ISSUER DETAILS

## <TerzoIntermediarioOSoggettoEmittente>

## DatiAnagrafici

IdFiscaleIVA (these elements 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 third-party intermediary.

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

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

## Anagrafica

Denominazione: firm, trading name or company name of the third-party intermediary issuer if a non-natural person.

Nome: name of the third-party intermediary issuer if a natural person.

Cognome: surname of the third-party intermediary issuer if a natural person.

Titolo: title 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.

### 2.1.6 ELECTRONIC INVOICE HEADER: IssuIng SUBJECT

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

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

### 2.1.7 ELECTRONIC INVOICE BODY: GENERAL DATA

<DatiGenerali>

## DatiGeneraliDocumento

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

Divisa: type of currency used to indicate the amounts.
Data: document date.
Numero: sequential number attributed by the seller/provider to the document. This must contain at least one numerical character. Otherwise, the file is rejected with error code 00425.

DatiRitenuta (the following elements must be entered if tax withholding or social security contributions, that cannot be represented as cash, are applicable)

TipoRitenuta: type of withholding (natural persons, legal persons, social security contribution).

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 CU). Until 31 december 2020, the use of code " $Z$ " is also allowed.

DatiBollo (in the event that stamp duty is payable, the field BolloVirtuale must be filled, instead the field ImportoBollo isn't mandatory)

BolloVirtuale: indicates that stamp duty has been paid pursuant to Decree of the Ministry of the Economy and Finance of 17 June 2014 (virtual stamp duty).

ImportoBollo: amount of stamp duty.
DatiCassaPrevidenziale (the following fields must be entered in the event that pension contributions are payable)

TipoCassa: pension fund of the relevant professional category.

AICassa: 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.

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

AliquotaIVA: VAT applied to the pension fund contribution This must be expressed as a percentage (e.g. $10 \%$ is expressed as 10.00 and not as 0.10 ), otherwise, the file is rejected with error code 00424. If this is not applicable, the element must be entered as zero: if entered as zero, the system verifies that the element Naturais present; if it is absent, the file is rejected with error code 00413.

Ritenuta: indication of whether the fund contribution is subject to withholding. If subject to withholding (element entered as $S I$ (YES)), the system checks for the presence of the DatiRitenuta block referred to above: if this block is absent, the file is rejected with error code 00415.

Natura: code which expresses the non-taxable nature of the pension contribution. This must be present only if the AliquotalVA element is entered as zero. If it is present, with a value other than zero entered for the AliquotalVA element, the file is rejected with error code 0414.

RiferimentoAmministrazione: any references of use to the addressee for automation of the administrative management of the invoicing transaction (expense item, income statement, etc.).

## ScontoMaggiorazione

Tipo: indicate whether this is a discount or supplement.
Percentuale: percentage discount or supplement.
Importo: amount of the discount or supplement.
ImportoTotaleDocumento: total amount of the document including tax charged to the buyer/orderer.

Arrotondamento: amount of any rounding on the document total.
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 pursuant to article 73 of Italian Presidential Decree 633/72 (this enables the seller/provider to issue several documents with the same number in the same year).

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 elements, (IdDocumento, Data, Numltem) refers; if the purchase order refers to the entire invoice, this element must not be entered.

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

Data: date of the purchase order associated with the invoice or with the invoice line/lines indicated in the RiferimentoNumeroLinea element.

Numltem: 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 element.

CodiceCommessaConvenzione: code of the order or agreement 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: Tender procedure Identification Code.
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 elements (IdDocumento, Data Numltem), refers; if the contract refers to the entire invoice, this element must not be entered.

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

Data: date of the contract associated with the invoice or with the invoice line/lines indicated in the RiferimentoNumeroLinea element.

Numltem: 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 element.

CodiceCommessaConvenzione: code of the order or agreement 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: Tender procedure Identification Code.
DatiConvenzione (data on the agreement linked to the invoice)
RiferimentoNumeroLinea: number of the line or lines of detail of the invoice to which the agreement, as identified by the next three elements (IdDocumento, Data, Numltem), refers; if the agreement refers to the entire invoice, this element must not be entered.

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

Data: date of the agreement associated with the invoice or with the invoice line/lines indicated in the RiferimentoNumeroLinea element.

Numltem: identity code of the single item (agreement line) in the agreement associated with the invoice or with the invoice line/lines indicated in the RiferimentoNumeroLinea element.

CodiceCommessaConvenzione: code of the order or agreement 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: Tender procedure Identification Code.
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, as identified by the next three elements (IdDocumento, Data, Numltem), refers; if the receipt refers to the entire invoice, this element must not be entered.

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

Data: date of the receipt associated with the invoice or with the invoice line/lines indicated in the RiferimentoNumeroLinea element.

Numltem: 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 element.

CodiceCommessaConvenzione: code of the order or agreement 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: Tender procedure Identification Code.
DatiFattureCollegate (data on the invoice with which the document in question is associated)

RiferimentoNumeroLinea: number of the line or lines of detail of the document to which the associated invoice, as identified by the next three elements (IdDocumento, Data, Numltem), refers; if the associated invoice refers to the entire document, this element must not be entered.

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

Data: date of the invoice associated with the document or with the document line/lines indicated in the RiferimentoNumeroLinea element. It must never be later than the date of the document in question; otherwise, the file is rejected with error code 00418.

Numltem: identifier of the individual entry (associated invoice line) of the invoice associated with the document or with the document line/lines indicated in the element RiferimentoNumeroLinea.

CodiceCommessaConvenzione: code of the order or agreement 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: Tender procedure Identification Code.

## DatiSAL

RiferimentoFase: stage of progress to which the invoice refers.

DatiDDT (in cases in which a transport document associated with the invoice is present, in cases of deferred invoicing, the following elements must be entered for each transport document)

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

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

## DatiTrasporto

## DatiAnagraficiVettore

IdFiscaleIVA (these elements 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 nonresident subjects)

IdPaese: country code of the country which assigned a tax identity to the carrier.

IdCodice: tax ID number or code of the carrier.
CodiceFiscale: taxpayer identification code (codice fiscale) of the carrier.

## Anagrafica

Denominazione: firm, trading name or company name of the carrier if not a natural person.

Nome: name of the carrier if a natural person.
Cognome: surname of the carrier if a natural person.
Titolo: title 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.

NumeroLicenzaGuida: ID number of the driving licence.
MezzoTrasporto:means of transport used
CausaleTrasporto: justification for the transport.
NumeroColli: number of packages transported.
Descrizione: description (nature, quality, appearance, etc.) 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.
DatalnizioTrasporto: transport starting date.
TipoResa: code identifying the type of return.

## IndirizzoResa

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

NumeroCivico: street number of the return address, if not included in the previous field.

CAP: postcode of the return address.
Comune: municipality to which the return address refers.
Provincia: abbreviation code of the province to which the municipality or city belongs.

Nazione: country code.
DataOraConsegna: date and time of delivery of the goods.

FatturaPrincipale (present in the case of an invoice for ancillary transactions, issued by road hauliers to obtain subsidies in 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: date of main invoice.

### 2.1.8 ELECTRONIC INVOICE BODY: GOODS/SERVICES DATA

<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, ancillary expense; it can only be completed in these cases.

## CodiceArticolo

CodiceTipo: indicates the article code type (i.e.:TARIC, CPV, EAN, SSC, ...). If the invoice relates to the sale of diesel oil or petrol, the element must entered with the wording "CARB" [FUEL].

CodiceValore: value of the article code corresponding to the type. If the CodiceTipo [Type Code] element is entered as "CARB", the CodiceValore element must contain one of the following codes:

- "27101245" (for the sale of unleaded petrol with octane rating => 95 and <98);
- "27101249" (for the sale of unleaded petrol with octane rating => 98);
- "27101943" (for the sale of diesel oils with a sulphur content, by weight, less than or equal to $0.001 \%$ );
- "27102011" (for the sale of denatured diesel oil with a sulphur content, by weight, in the diesel oil $=<$ $0.001 \%)$
reported in the relevant table TA13, for energy products published on the Customs Agency website [Agenzia delle Dogane]

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.

DatalnizioPeriodo: starting date of the reference period to which any service provided refers.

DataFinePeriodo: end date of the reference period to which any service provided refers.

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".

## ScontoMaggiorazione

Tipo: indicate whether this is a discount or supplement.
Percentuale: percentage discount or supplement.

Importo: amount of the discount or supplement.
PrezzoTotale: total amount of the goods/service. The entered value must correspond to the product of the previous element PrezzoUnitario, increased or decreased on the basis of the presence of the ScontoMaggiorazione element, for the Quantita element. If the aforementioned correspondence is not confirmed and the difference is more than $\pm 1$ euro cent (permitted tolerance), the file is rejected with error code 00423

AliquotalVA: VAT applied to the sale/provision. This must be expressed as a percentage (e.g. 10\% is expressed as 10.00 and not as 0.10 ), otherwise, the file is rejected with error code 00424. If this is not applicable, the field must be entered as zero: if entered
as zero, the system verifies that the Natura element is present; otherwise, the file is rejected with error code 00400.

Ritenuta: indicates whether the invoice line refers to a sale/provision subject to tax withholding. If subject to withholding (element entered as $S I$ (YES)), the system checks for the presence of the DatiRitenuta block referred to in paragraph 2.1.7: if this block is absent, the file is rejected with error code 00411.

Natura: code which expresses the nature of transactions which are not taxable or cases of a reverse charge. This must be present only if the AliquotalVA element is entered as zero. If it is present, with a value other than zero entered for the AliquotalVA element, the file is rejected with error code 00401.

RiferimentoAmministrazione: any references of use to the addressee for automation of the administrative management of the invoicing transaction (expense item, income statement, etc.).

AltriDatiGestionali: this optional information block allows you to represent data useful for the automatic management of the electronic invoice and data contained therein. The following elements can be used for exchange of informations agreed between the parties. You can enter more blocks AltriDatiGestionali for each invoice line (there isn't an established limit on the number of blocks that can be enter, but the entire invoice must not "weigh" more than $5 \mathrm{MB})$. For specific operations, the following elements can be used to comply with regulations, as indicated below.

TipoDato: code identifying the type of information.
In order to enter the car license plate on the invoice (example d.P.R. 09/06/2000 n. 277), this element must be fill with the string "TARGA".

In order to enter the reference to receipt (D.M. 30/03/1992) or to a commercial document (defined on Provision of Revenue Agency Director 28/10/2016), this element must be fill with the string "N.DOC.COMM".

In order to enter the reference to operations referred to in article 21, comma 6 bis letter a) DPR 633/72, this element must be fill with the string "INVCONT".

In order to enter the reference to non-taxable transactions, pursuant to art. 8, paragraph 1, lett. c) of the decree of the President of the Republic October 26, 1972, n. 633, and to be transmitted to the Exchange System, in relation to a
habitual exporter, the TipoDato element must be entered with the string "INTENT".

If you want to represent operations which, although formally included in the application field of stamp duty, must not be subject to the tax due to specific regulatory provisions, this element must be fill:

- with the string "NB1" if the stamp duty is not applicable to insurance documents as it is absorbed in the insurance tax;
- with the string "NB2" if the stamp duty is not applicable to documents issued by subjects belonging to the third sector;
- with the string "NB3" if the stamp duty is not applicable to documents issued between the bank and the current account customer, since the stamp duty on these documents is already absorbed into the stamp duty on the account statement.

RiferimentoTesto: alphanumeric value relating to the type of information.

In order to enter the car license plate on the invoice (example d.P.R. 09/06/2000 n. 277), this element must be fill with the number of car license plate.

In order to enter the reference to receipt or to a commercial document, this element must be fill with the relative alphanumeric id.

In order to enter the reference to a declaration of intent on the invoice, the <RiferimentoTesto> element must be completed by reporting the receipt protocol of the declaration of intent and its progressive number separated by the sign "" or by the sign "/" (eg . 08060120341234567-000001).

RiferimentoNumero: numeric value relating to the type of information.

RiferimentoData: date relating to the type of information.
In order to enter the reference to receipt or to a commercial document, this element must be fill with the relative emission date, with format ISO 8601:2004, precision YYYY-MM-DD.

In order to enter the reference to a declaration of intent on the invoice, the <RiferimentoData> element must must be completed by reporting the date of the electronic receipt issued by the Revenue Agency and containing the protocol of the declaration of intent.

DatiRiepilogo (mandatory data; this block must be entered for each VAT rate and tax payment method ("splitting of payments" or ordinary), and/or for each nature; otherwise, the file is rejected with error code 00443 or 00444).

AliquotalVA: VAT rate. This must be expressed as a percentage (e.g. $10 \%$ is expressed as 10.00 and not as 0.10 ), otherwise, the file is rejected with error code 00424.

Natura: code which expresses the nature of transactions which are not taxable. If the AliquotalVA element is zero, the Natura element is obligatory; conversely, it must not be present if the AliquotalVA element is not zero; otherwise, the file is rejected with error codes 00429 and 00430, respectively. Neither must it have the type N6 value (reverse charge) if the next element EsigibilitalVA is entered as $S$ (splitting of payments); otherwise, the file is rejected with error code 00420.

SpeseAccessorie: payments relating to ancillary sales, (e.g. packaging etc.) if present.

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

Imponibilelmporto: value that represents the taxable base, for transactions subject to VAT, or the amount for transactions not 'taxable'. The entered value must, for each different VAT rate, correspond to the sum of the following elements:
$\checkmark$ PrezzoTotale entered in DettaglioLinee
$\checkmark$ ImportoContributoCassa entered in DatiCassaPrevidenziale (if present)
$\checkmark$ Arrotondamento entered in DatiRiepilogo
If the aforementioned correspondence is not present and the difference is more than $\pm 1$ euro (permitted tolerance), the file is rejected with error code 00422.

Imposta: tax corresponding to application of the VAT rate to the relevant taxable base. The entered value must correspond to the product of the previous elements AliquotalVA and

Imponibilelmporto, divided by 100, rounded to two decimal places (down if the third decimal place is less than 5 , up if the third decimal place is equal to or greater than 5). If the aforementioned correspondence is not confirmed and the difference is more than $\pm 1$ euro cent (permitted tolerance), the file is rejected with error code 00421.

EsigibilitalVA: code that expresses the VAT chargeability system (deferred or immediate) or the tax payment method (splitting of payments). It must not have the value $S$ (splitting of payments) if the previous element Natura is entered as a type N6 code; otherwise, the file is rejected with error code 00420.

RiferimentoNormativo: reference legislation (obligatory in cases of transactions as described in the Naturaelement).

### 2.1.9 ELECTRONIC INVOICE BODY- VEHICLE DATA

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

## <DatiVeicoli>

Data: date of first registration of the means of transport in public registers.
TotalePercorso: total kilometres driven, or total hours sailed or flown of the means of transport.

### 2.1.10 ELECTRONIC INVOICE BODY- Payment data

< DatiPagamento>
CondizioniPagamento: code identifying the payment conditions.

## DettaglioPagamento

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 start.

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

DataScadenzaPagamento: expiry date of the payment term.
ImportoPagamento: amount relative to 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: taxpayer identification code (codice fiscale) 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 routing code which allows for identification, in a standard manner, of 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 discount for advance payment.

DataLimitePagamentoAnticipato: limit date set for advance payment.

PenalitaPagamentiRitardati: amount of penalty due for late payments.

DataDecorrenzaPenale :: starting date of the penalty.

CodicePagamento: code to be used for reconciliation of collections on the part of the seller/provider.

### 2.1.11 ELECTRONIC INVOICE BODY - ATTACHMENTS

## <Allegati>

NomeAttachment: 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

## $2.2 \quad$ PART TWO

### 2.2.1 XML FILE SCHEMA

The "XML Schema" is the language for describing the contents of an XML file; its purpose is to define which elements are allowed, which types of data are associated with them and which hierarchical relationship the elements of the file have among them. This mainly allows the validation of the XML file, that is the verification that its elements are compliant with the description in XML Schema language. An XML Schema Definition (XSD) is a concrete example (instance) of an XML schema written in XML Schema.

General rule to keep in mind when creating the XML file: the tags that you decide not to enhance, don't have to be present in the file.

### 2.2.2 ROot element "FAttura elettronica"

XML file is entirely delimited by root element FatturaElettronica and it's composed by sequence of 3 complex types:

## FatturaElettronicaHeader

## FatturaElettronicaBody

## Ds:Signature

The first, FatturaElettronicaHeader, is mandatory and only can be entered once in the electronic invoice. It contains the following data macroblocks:

## DatiTrasmissione

CedentePrestatore
RappresentanteFiscale

## CessionarioCommittente

TerzoIntermediarioOSoggettoEmittente

## SoggettoEmittente

The second, FatturaElettronicaBody, is mandatory and can be entered more than once in the electronic invoice, if you want transmit an invoices batch. It contains the following data macroblocks:

## DatiGenerali

## DatiBeniServizi

## DatiVeicoli

## DatiPagamento

## Allegati

The third, ds:Signature, is not mandatory and referring the following namespace:
http://www.w3.org/2000/09/xmldsig\# .
It's used for signing with XAdES-Bes technology.
A general view of what described above can be obtained from the following figure:


Figure 1: Root element Fattura Elettronica: Header, Body and ds:Signature
In the following paragraphs will be analyzed and described all the elements of the first and the second "macroblock".

Attention is drawn to a graphic peculiarity of the figures presented below: the continuous line frames represent MANDATORY elements, those with dashed lines represent OPTIONAL elements.

### 2.2.3 Electronic invoice Header: Transmission data



Figure 2: Element DatiTrasmissione

The complex element DatiTrasmissione contains the following fields:
IdTrasmittente that consists of
IdPaese: country code according to the alpha-2 code of the ISO 31661 standard.

IdCodice: alphanumeric format; max length 28 characters.
Progressivolnvio: alphanumeric format; max length 10 characters.
FormatoTrasmissione: alphanumeric format; length of 5 characters; only the following values are allowed:

FPR12 invoice to private parties
CodiceDestinatario: alphanumeric format; length of 7 characters.

ContattiTrasmittente that consists of
Telefono: alphanumeric format; min length 5 and max length 12 characters.

Email: alphanumeric format; min length 7 and max length 256 characters.

PECDestinatario: alphanumeric format; min length 7 and max length 256 characters.

### 2.2.4 ELECTRONIC INVOICE HEADER: SELLER/PROVIDER



Figure 3: Element CedentePrestatore

The complex element CedentePrestatore consists of fields illustrated in figure 3 and described below.

### 2.2.4.1 Dati Anagrafici



Figure 4: Element Dati Anagrafici of Cedente Prestatore

The complex element DatiAnagrafici uses the complex type DatiAnagraficiCedenteType, that consists of elements IdFiscaleIVA and Anagrafica whose structures, IdFiscaleType and AnagraficaType, are common to more elements of the schema and described below.

## IdFiscaleType



Figure 5: Complex type IdFiscaleType

The complex type IdFiscaleType consists of
IdPaese: country code according to the alpha-2 code of the ISO 3166-1 standard.

IdCodice: alphanumeric format; max length 28 characters.

## AnagraficaType



Figure 6: Complex type AnagraficaType

The complex type AnagraficaType consists of
Denominazione: alphanumeric format; max length 80 characters. To be filled in instead of fields Nome and Cognome below.

Nome: alphanumeric format; max length 60 characters. To be filled with field Cognome and in instead of field Denominazione.

Cognome: alphanumeric format; max length 60 characters. To be filled with field Nome and in instead of field Denominazione.

Titolo: alphanumeric format; min length 2 and max length 10 characters.
CodEORI: alphanumeric format; min length 13 and max length 17 characters.

The other fields of complex type DatiAnagraficiCedenteType are:
CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

AlboProfessionale: alphanumeric format; max length 60 characters.
ProvinciaAlbo: alphanumeric format; length of 2 characters.
NumerolscrizioneAlbo: alphanumeric format; max length 60 characters.
DatalscrizioneAlbo: the date must be represented according to ISO 8601:2004 format, with the following precision: YYYY-MM-DD.

RegimeFiscale: alphanumeric format; length of 4 characters; the values allowed are:

| RF01 | Ordinary; |
| :--- | :--- |
| RF02 | Minimum taxpayers (Art. 1, section 96-117, Italian <br> Law 244/07); |
| RF04 | Agriculture and connected activities and fishing (Arts. <br> 34 and 34-bis, Italian Presidential Decree 633/72); |
| RF05 | Sale of salts and tobaccos (Art. 74, section 1, Italian <br> Presidential Decree 633/72); |
| RF06 | Match sales (Art. 74, section 1, Italian Presidential <br> Decree 633/72); |
| RF07 | Publishing (Art. 74, section 1, Italian Presidential <br> Decree 633/72); |
| RF08 | Management of public telephone services (Art. 74, <br> section 1, Italian Presidential Decree 633/72); |


| RF09 | Resale of public transport and parking documents <br> (Art. 74, section 1, Italian Presidential Decree <br> 633/72); |
| :--- | :--- |
| RF10 | Entertainment, gaming and other activities referred to <br> by the tariff attached to Italian Presidential Decree <br> 640/72 (Art. 74, section 6, Italian Presidential Decree <br> 633/72); |
| RF11 | Travel and tourism agencies (Art. 74-ter, Italian <br> Presidential Decree 633/72); |
| RF12 | Farmhouse accommodation/restaurants (Art. 5, <br> section 2, Italian law 413/91); |
| RF13 | Door-to-door sales (Art. 25-bis, section 6, Italian <br> Presidential Decree 600/73); |
| RF14 | Resale of used goods, artworks, antiques or <br> collector's items (Art. 36, Italian Decree Law 41/95); |
| RF15 | Artwork, antiques or collector's items auction <br> agencies (Art. 40-bis, Italian Decree Law 41/95); |
| RF16 | VAT paid in cash by P.A. (Art. 6, section 5, Italian <br> Presidential Decree 633/72); |
| RF17 | VAT paid in cash by subjects with business turnover <br> below Euro 200,000 (Art. 7, Italian Decree Law |
| 185/2008); |  |

### 2.2.4.2 Sede



Figure 7: Element Sede of CedentePrestatore

The complex element Sede consists of
Indirizzo: alphanumeric format; max length 60 characters.
NumeroCivico: alphanumeric format; max length 8 characters.
CAP: numeric format; length of 5 characters.
Comune: alphanumeric format; max length 60 characters.
Provincia: alphanumeric format; length of 2 characters.
Nazione: country code according to the alpha-2 code of the ISO 3166-1 standard.

### 2.2.4.3 Stabile Organizzazione



Figure 8: Element StabileOrganizzazione

The element StabileOrganizzazione consists of the same fields of the element Sede of CedentePrestatore, inside type IndirizzoType and described at paragraph 2.2.4.2.

### 2.2.4.4 Iscrizione R.E.A.



Figure 9: Element IscrizioneREA

The element IscrizioneREA consists of

Ufficio: alphanumeric format; length of 2 characters.
NumeroREA: alphanumeric format; max length 20 characters.
CapitaleSociale: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

SocioUnico: alphanumeric format; length of 2 characters; the values allowed are:

SU sole shareholder.
SM several shareholders.
StatoLiquidazione: alphanumeric format; length of 2 characters; the values allowed are:
$\begin{array}{ll}L S & \text { in liquidation. } \\ L N & \text { not in liquidation. }\end{array}$

### 2.2.4.5 Contatti



Figure 10: Element Contatti

Telefono: alphanumeric format; min length 5 and max length 12 characters.

Fax: alphanumeric format; min length 5 and max length 12 characters.
Email: alphanumeric format; min length 7 and max length 256 characters.

### 2.2.4.6 Riferimento Amministrazione

The last element inside of CedentePrestatoreType is:

RiferimentoAmministrazione: alphanumeric format; max length 20 characters.

### 2.2.5 ELECTRONIC INVOICE HEADER: SELLER/PROVIDER'S TAX REPRESENTATIVE



Figure 11: Element RappresentanteFiscale

The complex element RappresentanteFiscale has the macroblock DatiAnagrafici that consists of

IdFiscaleIVA: it uses the IdFiscaleType structure, described at paragraph 2.2.4.1 to which reference should be made.

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

Anagrafica: it uses the AnagraficaType structure, described at paragraph 2.2.4.1 to which reference shoul be made.

### 2.2.6 ELECTRONIC INVOICE HEADER: BUYER/ORDERER



Figure 12: Element CessionarioCommittente

The complex element CessionarioCommittente consists of macroblocks DatiAnagrafici, Sede, StabileOrganizzazione e RappresentanteFiscale described below.

### 2.2.6.1 DatiAnagrafici



Figure 13: Element DatiAnagrafici of CessionarioCommittente

The DatiAnagrafici macroblock consists of
IdFiscaleIVA: it uses IdFiscaleType structure, described at paragraph 2.2.4.1 to which reference should be made.

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

Anagrafica: it uses AnagraficaType structure, described at paragraph 2.2.4.1 to which reference shoulb be made.

### 2.2.6.2 Sede



Figure 14: Element Sede of CessionarioCommittente
The element Sede consists of the same fields of the element Sede of CedentePrestatore contained in the IndirizzoType type and described at paragraph 2.2.4.2.

### 2.2.6.3 Stabile Organizzazione



Figure 15: Element StabileOrganizzazione of CessionarioCommittente
The element StabileOrganizzazione consists of the same fields of the element StabileOrganizzazione of CedentePrestatore contained in the IndirizzoType type and described at paragraph 2.2.4.2.

### 2.2.6.4 Rappresentante Fiscale



Figure 16: Element RappresentanteFiscale of CessionarioCommittente

The element RappresentanteFiscale consists of the following fields:

IdFiscaleIVA: it uses IdFiscaleType structure, described at paragraph 2.2.4.1 to which reference should be made.

Denominazione: alphanumeric format; max length 80 characters. To be filled in instead of fields Nome and Cognome below.

Nome: alphanumeric format; max length 60 characters. To be filled with the field Cognome and in instead of field Denominazione.

Cognome: alphanumeric format; max length 60 characters. To be filled with the field Nome and in instead of field Denominazione.

### 2.2.7 ELECTRONIC INVOICE HEADER: THIRD-PARTY INTERMEDIARY ISSUER



Figure 17: Element TerzoIntermediarioSoggettoEmittente

As you can se from the figure 17, the element TerzoIntermediarioSoggettoEmittente consists of the DatiAnagrafici macroblock that consists of:

IdFiscaleIVA: it uses IdFiscaleType structure, described at paragraph 2.2.4.1 to which reference should be made.

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

Anagrafica: it uses AnagraficaType structure, described at paragraph 2.2.4.1 to which reference should be made.

### 2.2.8 ELECTRONIC INVOICE HEADER: ISSUING SUBJECT

The last element of FatturaElettronicaHeader macroblock is:
SoggettoEmittente: alphanumeric format; length of 2 characters; the values allowed are:

$$
\begin{array}{ll}
C C & \text { buyer / orderer. } \\
T Z & \text { third party. }
\end{array}
$$

### 2.2.9 ELectronic invoice body: General data



Figure 18: Element DatiGenerali

The complex element Dati Generali consists of fields illustrated in figure 18 and described below.

### 2.2.9.1 Dati Generali Documento



Figure 19: Element DatiGeneraliDocumento

The complex element DatiGeneraliDocumento consists of following fields:
TipoDocumento: alphanumeric format; length of 4 characters; the values allowed are::

| 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 <br> abroad |
| TD18 | Integration for purchase of intra UE goods |
| TD19 | Integration/self invoicing for purchase of goods ex <br> art.17 2 DPR 633/72 |
| invoices (ex art.6 c.8 and 9-bis d.lgs 471/97 or art.46 |  |
| c.5 D.L. 331/93) |  |

Divisa: this element must be indicated according to ISO 4217 alpha3:2001 standard (es.: EUR, USD, GBP, CZK.........).

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

Numero: alphanumeric format; max length 20 characters.
DatiRitenuta that consists of:
TipoRitenuta: alphanumeric format; length of 4 characters; the values allowed are:

| RT01 | Witholding tax natural persons |
| :--- | :--- |
| RT02 | Witholding corporate entities |
| RT03 | INPS contribution |
| RT04 | ENASARCO contribution |
| RT05 | ENPAM contribution |
| RT06 | Other social security contribution |

ImportoRitenuta: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

AliquotaRitenuta: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

CausalePagamento: alphanumeric format; max length 2 characters; the values allowed are those of CU (see compilation instructions of CU model), if applicable. Until 31 december 2020, the use of code " $Z$ " is also allowed.

DatiBollo that consists of:
BolloVirtuale: alphanumeric format; length of 2 characters; the value allowed is

SI duty stamp paid under MEF decree 16 june 2014 (article 6)

ImportoBollo: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

DatiCassaPrevidenziale that consists of:
TipoCassa: alphanumeric format; length of 4 characters; the values allowed are:

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 <br> and maritime agencies) |
| :--- | :--- |
| TC14 | National pension institute for Italian journalists (INPGI <br> - Istituto Nazionale Previdenza Giornalisti Italiani) |
| TC15 | National welfare board for orphans of Italian doctors <br> (ONAOSI - Opera Nazionale Assistenza Orfani <br> Sanitari Italiani) |
| TC16 | Autonomous supplementary welfare fund for Italian <br> journalists (CASAGIT - Cassa Autonoma Assistenza <br> Integrativa Giornalisti Italiani) |
| TC17 | Pension board for industrial experts and graduate <br> industrial experts (EPPI - Ente Previdenza Periti <br> Industriali e Periti Industriali Laureati) |
| TC18 | National multi-category pension and welfare board <br> (EPAP Ente Previdenza e Assistenza <br> Pluricategoriale) |
| TC19 | National pension and welfare board for biologists <br> (ENPAB - Ente Nazionale Previdenza e Assistenza |
| Biologi) |  |
| TC20 | National pension and welfare board for the nursing <br> profession (ENPAPI - Ente Nazionale Previdenza e <br> Assistenza Professione Infermieristica) |
| TC21 | National pension and welfare board for psychologists <br> (ENPAP - Ente Nazionale Previdenza e Assistenza |
| Psicologi) |  |

AICassa: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

ImportoContributoCassa: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

ImponibileCassa: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

AliquotalVA: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

Ritenuta: alphanumeric format; length of 2 characters; the value allowed is:

SI fund contribution subject to withholding
Natura: alphanumeric format; min length 2 and max length 4 characters; the values allowed are:

N1 excluded pursuant to Art. 15 DPR 633/72
N2.1 not subject to VAT under the articles from 7 to 7septies of DPR 633/72

N2.2 not subject - other cases
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
N6.1 reverse charge - transfer of scrap and of other recyclable materials

N6.2 reverse charge - transfer of gold and silver in accordance with law 7/2000 as well as used jewelry to OPO

N6.3 reverse charge - subcontracting in the construction sector

N6. 4
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)

RiferimentoAmministrazione: alphanumeric format; max length 20 characters.

ScontoMaggiorazione that consists of:
Tipo: alphanumeric format; length of 2 characters; the values allowed are:

| SC | discount |
| :--- | :--- |
| $M G$ | supplement |

Percentuale: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

Importo: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

ImportoTotaleDocumento: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

Arrotondamento: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

Causale: alphanumeric format; max length 200 characters.

Art73: alphanumeric format; length of 2 characters; the value allowed is:
SI document issued according to procedures and terms established by MD pursuant to Art. 73 Prime Ministerial Decree 633/72.

### 2.2.9.2 Ordine Acquisto, Contratto, Convenzione, Ricezione e Fatture Collegate



Figure 20: Elements DatiOrdineAcquisto, DatiContratto, DatiConvenzione, DatiRicezione and DatiFattureCollegate.

All this five elements use DatiDocumentiCorrelatiType type, described below.


Figure 21: Type DatiDocumentiCorrelatiType

RiferimentoNumeroLinea: numeric format; max length 4 characters.
IdDocumento: alphanumeric format; max length 20 characters.
Data: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

Numltem: alphanumeric format; max length 20 characters.
CodiceCommessaConvenzione: alphanumeric format; max length 100 characters.

CodiceCUP: alphanumeric format; max length 15 characters.
CodiceCIG: alphanumeric format; max length 15 characters.

### 2.2.9.3 Dati Sal

This block must be filled in in the case of an invoice for an intermediary state of progress


Figure 22: Element DatiSal

RiferimentoFase: numeric format; max length 3 characters.

### 2.2.9.4 Dati Ddt (Documento Di Trasporto)



Figure 23: Element DatiDDT

NumeroDDT: alphanumeric format; max length 20 characters.
DataDDT: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

RiferimentoNumeroLinea: numeric format; max length 4 characters.

### 2.2.9.5 Dati Trasporto



Figure 24: Element DatiTrasporto

The element DatiTrasporto consists of:
DatiAnagraficiVettore that consists of:
IdFiscaleIVA: it uses the IdFiscaleType structure, described at paragraph 2.2.4.1 to which reference should be made.

CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

Anagrafica: it uses AnagraficaType structure, described at paragraph 2.2.4.1 to which reference should be made.

NumeroLicenzaGuida: alphanumeric format; max length 20 characters.

MezzoTrasporto: alphanumeric format; max length 80 characters.
CausaleTrasporto: alphanumeric format; max length 100 characters.
NumeroColli: alphanumeric fumerico; max length 4 characters.
Descrizione: alphanumeric format; max length 100 characters.
UnitaMisuraPeso: alphanumeric format; max length 10 characters.
PesoLordo: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 7 characters.

PesoNetto: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 7 characters.

DataOraRitiro: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DDTHH:MM:SS.

DataInizioTrasporto: the date must be represented accordin to ISO 8601:2004 format, with precision YYYY-MM-DD.

TipoResa: code of term 'resa' (Incoterms) according to ICC-Camera di Commercio Internazionale standard (alphanumeric format, length of 3 characters)

IndirizzoResa that consists of the same fields of Sede of CedentePrestatore element, described at paragraph 2.2.4.2 (IndirizzoType).

DataOraConsegna the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DDTHH:MM:SS.

### 2.2.9.6 Fattura Principale



Figure 25: Element FatturaPrincipale

NumeroFatturaPrincipale: alphanumeric fromat; max length 20 characters.

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

### 2.2.10 Electronic invoice body: Goods/services data



Figure 26: Element DatiBeniServizi

As you can see from the Figure 26, the complex element DatiBeniServizi consists of DettaglioLinee and DatiRiepilogo elements.

Let's see them in detail below.

### 2.2.10.1 Dettaglio Linee

It's a block containing nature, quality and quantity of the goods/services involved in the transaction. Its fields are repeated for every detail row of the document.


Figure 27: Element DettaglioLinee
Descriptions of the fields of Figure 27.
NumeroLinea: numeric format; max length 4 characters.
TipoCessionePrestazione: alphanumeric format; length of 2 characters; the values allowed are:

| $S C$ | discount |
| :--- | :--- |
| $P R$ | bonus |
| $A B$ | rebate |
| $A C$ | ancillary expense |

CodiceArticolo that consists of:
CodiceTipo: alphanumeric format; max length 35 characters.
CodiceValore: alphanumeric format; max length 35 characters.
Descrizione: alphanumeric format; max length 1000 characters.
Quantita: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

UnitaMisura: alphanumeric format; max length 10 characters.
DatalnizioPeriodo: the date must be represented according to ISO 8601:2004 format, with precision YYYY-MM-DD.

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

PrezzoUnitario: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

ScontoMaggiorazione that consists of the same fields of ScontoMaggiorazioneType type, described at paragraph 2.2.9.1.

PrezzoTotale: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

AliquotalVA: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

Ritenuta: alphanumeric format; length of 2 characters; the value allowed is:

SI sale / service subject to witholding

Natura: alphanumeric format; min length 2 and max length 4 characters; the values allowed are:

N1 excluded pursuant to Art. 15 DPR 633/72
N2. 1 not subject to VAT under the articles from 7 to 7septies of DPR 633/72

N2. 2
not subject - other cases
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
N6. 1 reverse charge - transfer of scrap and of other recyclable materials

N6.2 reverse charge - transfer of gold and silver in accordance with law 7/2000 as well as used jewelry to OPO

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)

RiferimentoAmministrazione: alphanumeric format; max length 20 characters.

AltriDatiGestionali that consists of:
TipoDato: alphanumeric format; max length 10 characters.
RiferimentoTesto: alphanumeric format; max length 60 characters.
RiferimentoNumero: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

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

### 2.2.10.2 Dati Riepilogo

The fields contained in this block are repeated for every VAT rate, nature or distinct values of element <Esigibilità>. For this reason, the block has numerosity $0-\mathrm{N}$.


Figure 28: Element DatiRiepilogo

AliquotalVA: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 6 characters.

Natura: alphanumeric format; min length 2 and max length 4 characters; the values allowed are:

N1 excluded pursuant to Art. 15 DPR 633/72
N2.1 not subject to VAT under the articles from 7 to 7septies of DPR 633/72

N2.2 not subject - other cases
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
N5
N6. 1

N6. 2

N6.3 reverse charge - subcontracting in the construction sector
reverse charge - transfer of buildings
reverse charge - transfer of mobile phones
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)

SpeseAccessorie: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

Arrotondamento: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 21 characters.

Imponibilelmporto: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

Imposta: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

EsigibilitalVA: alphanumeric format; length of 1 character; the values allowed are:

| $I$ | VAT payable immediately |
| :--- | :--- |
| $D$ | unrealized VAT |
| $S$ | split payment |

RiferimentoNormativo: alphanumeric format; max length 100 characters.

### 2.2.11 ELECTRONIC INVOICE BODY: VEHICLE DATA



## Figure 29: Element DatiVeicoli

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

TotalePercorso: alphanumeric format; max length 15 characters.

### 2.2.12 ELECTRONIC invoice body: Payment data



Figure 30: Element DatiPagamento
CondizioniPagamento: alphanumeric format; length of 4 characters; the values allowed are:

| TP01 | payment by instalments |
| :--- | :--- |
| TP02 | full payment |
| TP03 | advance payment |

DettaglioPagamento that consists of:
Beneficiario: alphanumeric format; max length 200 characters.
ModalitaPagamento: alphanumeric format; length of 4 characters; the values allowed are:

| 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 | paymant 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 account |
| 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 |

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

GiorniTerminiPagamento: numeric format; max length 3 characters. Its value is 0 (zero) for immediate payment.

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

ImportoPagamento: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

CodUfficioPostale: alphanumeric format; max length 20 characters.
CognomeQuietanzante: alphanumeric format; max length 60 characters.

NomeQuietanzante: alphanumeric format; max length 60 characters.
CFQuietanzante: alphanumeric format; length of 16 characters.
TitoloQuietanzante: alphanumeric format; min length 2 and max length 10 characters.

IstitutoFinanziario: alphanumeric format; max length 80 characters.
IBAN: alphanumeric format; min length 15 and max length 34 characters.

ABI: numeric format of 5 characters.
CAB: numeric format of 5 characters.
BIC: alphanumeric format; min length 8 and max length 11 characters.

ScontoPagamentoAnticipato: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

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

PenalitaPagamentiRitardati: numeric format; decimals must be separated from the integer with the '.' character (point). Min length 4 and max length 15 characters.

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

CodicePagamento: alphanumeric format; max length 60 characters.

### 2.2.13 ELECTRONic invoice body: Attachments

Dati relativi ad eventuali allegati. La struttura del macroblocco è riportata in figura sottostante.


Figure 31: Element Allegati

NomeAttachment: alphanumeric format; max length 60 characters.
AlgoritmoCompressione: alphanumeric format; max length 10 characters.

FormatoAttachment: alphanumeric format; max length 10 characters.
DescrizioneAttachment: alphanumeric format; max length 100 characters.

Attachment: format xs:base64Binary.

## 3. TRANSACTIONS TO AND FROM SUBJECTS THAT ARE NON-RESIDENTS, NOT ESTABLISHED AND NOT IDENTIFIED IN ITALY - PROCESS RULES

The data of invoices relating to transactions to or from subjects that are nonresidents, not established and not identified in Italy, to be sent to the Revenue Agency must be shown in XML (eXtensible Markup Language), format according to the scheme and rules contained in chapter 4.

In order for the XML file to be accepted by the Revenue Agency's system for receiving files (hereinafter the Receiving System), the subject responsible for transmission (the obligor or a delegate thereof) must attach an electronic signature (qualified or based on Revenue Agency certificates) or the Revenue Agency's stamp, only in the event that the file is sent by uploading to the web interface of the "Fatture e Corrispettivi" (Invoices and Payments) service (see paragraph 3.2).

Exclusively for the data of active transactions (to subjects that are non-residents, not established and not identified in Italy), the invoice data may also be sent in the XML format of the ordinary electronic invoice (using the entire invoice or the entire lot of invoices), shown according to the format referred to in chapter 2, making sure to enter "XXXXXXX" in the <CodiceDestinatario> element.

## Qualified electronic signature:

the qualified electronic signature certificate must be issued by a registered certifier, included on the public list of certifiers held by the Agency for Digital Italy, as governed by Article 29, paragraph 1, of Legislative Decree no. 82 of 7 March 2005 and subsequent amendments.

The permitted formats for signing files electronically are as follows:

- CAdES-BES (CMS Advanced Electronic Signatures) with a structure compliant with the public specifications ETSI TS 101733 V1.7.4, as set out in the legislation in force from 1 September 2010;
- XAdES-BES (XML Advanced Electronic Signatures), with a structure compliant with the public specifications ETSI TS 101903 version 1.4.1, as set out in the legislation in force from 1 September 2010.

As regards the XML signature format, the only accepted mode is "enveloped" mode; in addition the XAdES signature must have the References with URI="" or with URI="\#iddoc" where iddoc is the identity code of the document to be signed: the URI attribute cannot be omitted from the Reference items.

The Receiving System checks the value entered for the "signing time" attribute, which must be present on the electronic invoice attached to the document.

## Signature based on Revenue Agency certificates

the electronic signature certificate is issued to the holder or legal person by the Certification Authority (CA) directed by the Revenue Agency; the permitted format for signing the file electronically is PKCS\#7 in "signed data" mode with a structure compliant with specification RFC 2315.

## Stamp of the Revenue Agency

this is an XAdES signature with a Revenue Agency CA signature certificate; this type of signature is only permitted for the web interface-based transmission modes referred to in section 3.2 below.

### 3.1 Name of the files to be transmitted

The invoice data must be sent to the Revenue Agency in the form of files, according to one of the modes detailed below:
a) a file in XML format containing the data relating to one or several invoices issued, possibly to several buyers/orderers, or one or several invoices received, possibly from several sellers/providers, according to what is specified in section 4.
b) a file in compressed format containing one or several files of type a); the accepted compressed format is ZIP format.

In case a), the file name must comply with the following nomenclature:

| country <br> code | unique identification of the <br> transmitting entity |
| :---: | :---: |


| file typesequential <br> unique file code |
| :---: | :---: |

where:

- the country code shall be indicated following standard ISO 3166-1 alpha-2 code;
- the unique identifier of the subject responsible for the transmission, whether for a natural person or a legal entity, is represented by their taxpayer identification code (codice fiscale in the case of a transmitting subject resident in Italy, identity code in use in the country of residence for a transmitting subject resident outside Italy); the length of this identifier is:
- 11 characters (minimum) and 16 characters (maximum) in the case in which the country code is IT;
- 2 characters (minimum) and 28 characters (maximum) in all other cases;
- the file type is represented by the fixed value "DF";
- the sequential unique file code consists of an alphanumeric string, maximum length 5 characters, with permitted values from $[a=z],[A-Z]$ and [0-9].

The unique sequential file code has the sole purpose of differentiating the name of the files sent by the same subject. They do necessarily need to be strictly sequential and may also use different numbering styles.

On the basis of the signature format adopted, the file extension becomes ".xml" (for XAdES-BES signatures and stamps) or ".xml.p7m" (for CAdES-BES and PKCS\#7 signatures).

The separator for the second and third elements, and third and fourth elements of the file name is the underscore character ("_"), ASCII code 95.

## E.g.: ITAAABBB99T99X999W_DF_00001.xml IT99999999999_DF_00002.xml

In case b), the file name must comply with the same nomenclature as in case a) and the file extension can only be .zip.

It is possible to transmit the data with an unsigned compressed file (.zip) if all the XML files contained in it are signed. If, on the other hand, not all of the XML files are signed, then the compressed file must obligatorily be signed.

The only type of signature that can be attached to the compressed file is CAdES-BES. The signed file's extension must be ".zip.p7m".
E.g.: ITAAABBB99T99X999W_DF_00001.zip
which contains, by way of example:
ITAAABBB99T99X999W_DF_00002.xmI
ITAAABBB99T99X999W_DF_00003.xml

Every file sent must have a different name from any other file sent previously.

### 3.2 Methods of transmitting Messages to the receiving system

Files can be transmitted to the Revenue Agency's Receiving System in the following modes:

- through an application cooperation system, on an Internet network, with a service using a "web service" model via HTTPS protocol (on coded channel TLS in exclusive version 1.2);
- through a data transmission system using remote terminals based on the SFTP protocol;
- though a telematic transmission system via the "Fatture e corrispettivi" (Invoices and payments) service user web interface, which can be accessed from the Revenue Agency's website using Entratel or Fisconline credentials, PDIS (Public Digital Identity System) credentials or a National Services Card (NSC) registered for the telematic services.

For channels other than the web interface, authorisation for transmission is verified by means of electronic signature certificates, regardless of the channel used to send the files and regardless of the subjects who meet the requirements and have signed the service agreements for accreditation.

It is not possible to send the datifattura [invoice data] files via the telematic Desktop platform. That platform can, however, be used for attaching the signature to the files, based on the certificates issued by the Revenue Agency. Information on the procedures for registering transmission channels is available on the website www.fattura.gov.it, in the Servizi online [Online services] Accreditare il canale [Register the channel] area.

## APPLICATION COOPERATION VIA ONLINE NETWORKS

The Receiving System offers a web service on its online network, which can be used from an IT system or an application, which allows files to be sent as SOAP messages.

The maximum size of the file attached to the message must be 5 megabytes.
This mode only allows one file to be transmitted at a time.
The service described above has the following features:

- HTTPS protocol as transport on coded channel TLS 1.2;
- SOAP (with attachments) as standard for messages;
- MTOM (Message Transmission Optimization Mechanism);
- WSDL (Web Services Description Language) to describe the web service's public interface;
- mutual authentication and authorisation based on the use of certificates.

This mode of transmission requires:

- the signing of a specific service agreement by the transmitting entity;
- the management of certificates for accreditation.

To use the service it is necessary to enter into a service agreement; this agreement governs the telematic flow between the transmitting subject and the Receiving System and the flow of information relating to notifications.

After the aforementioned service agreement is signed, the Receiving System proceeds with the "qualification" of the calling system with a series of interoperability tests to verify the accuracy of the correspondence and, then to issue an electronic certificate to accredit the entity using the service in question.

The file, sent as a SOAP attachment, must be identified according to the nomenclature rules provided for in paragraph 3.1 above.

Further information can be found on the internet www.fatturapa.gov.it, in the Servizi online [Online services] - Accreditare il canale [Register the channel] area.

## DATA TRANSMISSION SYSTEM USING REMOTE TERMINALS BASED ON THE SFTP PROTOCOL

Subject to agreement with the interested subjects governing specific aspects of transmission, the transmission of files to the Receiving System is possible through interconnection protocols and transmission channels, which may already be in use (albeit for other purposes, such as the transmission or receipt of electronic invoices via the Exchange System) in relations with the Financial Administration, within closed circuits which identify the participants unequivocally by verifying that the channel is qualified.

Confidentiality is protected through the encryption of the individual files sent and through the transmission channel with SFTP protocol.

The maximum size of the support containing the file must be 150 megabytes.
The individual medium may contain several data type files and also compressed files.

To use the service it is necessary to enter into a service agreement; this agreement governs the telematic flow between the transmitting subject and the Receiving System and the telematic flow of information relating to notifications.

To determine compliance with the transmission deadlines, the date on which the supported file is acquired by the Tax Administration IT system will be considered, net of the period of time between one update and the next (e.g. if the period is equal to 15 minutes the supported files acquired in the 15 minutes after the expiry of the deadline will be considered to have been transmitted in time).

Further information can be found on the internet www.fatturapa.gov.it, in the Servizi online [Online services] - Accreditare il canale [Register the channel] area.

## Transmission via WEB interface

This mode requires the use of a telematic transmission functionality via the internet with HTTPS protocol as transport on coded channel TLS 1.2, available on the "Fatture e corrispettivi" (Invoices and payments) service user web interface, which can be accessed from the Revenue Agency's website using Entratel or Fisconline credentials, PDIS (Public Digital Identity System) credentials or a National Services Card (NSC) registered for telematic services. The transmitter can send the file using this functionality (the file size must not exceed the 5 megabyte limit).

### 3.3 Procedure for forwarding outcome notices

Notices on the outcome of the processing of the file by the Receiving System are forwarded via the same channel used for the transmission of the file. The outcome notice for datifattura (invoice data) files is made up of an electronically signed XML file (the structure of which is detailed in Appendix 7), with the XAdES-BES (XML Advanced Electronic Signatures signature in "enveloped" mode, with structure adhering to the public specification ETSI TS 101903 version 1.4.1.

The file is transmitted as an attachment to the messages required for the various transmission channels. In particular:

- for application cooperation via online networks (web services), the agreement provides for the Receiving System to offer a similar service which can be used by the transmitter to request notices to be sent as XML files attached to SOAP messages;
- for SFTP protocol, the notice is forwarded by the Receiving System using the same protocol and via the same channel (for bidirectional channels) or a dedicated channel (for unidirectional channels);
- for transmission via web interface, the notice can be recovered by accessing the flow monitoring area provided on the "Fatture e Corrispettivi" (Invoices and Payments) service user web interface.


## 4. TRANSACTIONS TO AND FROM SUBJECTS THAT ARE NON-RESIDENTS, not established and not identified in italy - invoice data FORMAT

This paragraph describes the technical rules for preparing the XML data files for invoices issued and received, to be transmitted to the Revenue Agency pursuant to Article 1, paragraph 3 bis, of Legislative Decree 127/2015.

It is made up of two parts:

- part one contains the names and meanings of each data element, the list of permitted values for said elements, and information on how they are used.
- in part two, the data are described in technical detail with particular attention to their syntactic structure.

Appendix 5 contains the "XML Scheme" (xsd) for the invoice data file.

### 4.1 PART ONE

### 4.1.1 HEADER DATA -DATIFATTURAHEADER

This data block is made up of three elements.
Progressivolnvio: unique sequence number that the transmitter can attribute to each file for the sole purpose of unequivocal identification. The element does not necessarily need to be entered.

DatiDichiarante (this block is only entered if the subject obliged to report the invoice data is not the same as the VAT taxpayer to which the data relates)

CodiceFiscale: taxpayer identification code (codice fiscale) of the subject communicating the invoice data.

Carica: code referring to the subject obliged to report the invoice data in relation to the position held, which can be found in the table available in the annual VAT form instructions.

IdSistema: element for use by the System in cases in which files are sent via web application; it must never be entered by the user.

[^7]
### 4.1.2 DATA RELATING TO INVOICES ISSUED TO SUBJECTS THAT ARE NON-RESIDENTS, NOT ESTABLISHED AND NOT IDENTIFIED IN ITALY - DTE

This block must be entered when the data that is being transmitted relates to invoices 'issued' to subjects that are non-residents, not established and not identified in Italy. The presence of this block prevents the entering of data in the blocks referred to in paragraphs 4.1.3 and 4.1.4 below.

## <CedentePrestatoreDTE>

IdentificativiFiscali (the part of this block relating to the IdFiscaleIVA (VAT tax ID) must be entered obligatorily, and the part relating to the CodiceFiscale (tax code) is optional)

IdFiscaleIVA (the elements in this obligatory block allow the VAT number of subjects resident in Italy, or operating in Italy through a Stable Organisation, to be entered; they also allow the VAT number with which any subjects resident abroad are identified for tax reasons in Italy to be entered)

IdPaese: the value "IT" must be entered.
IdCodice: seller/provider's VAT number.
CodiceFiscale: taxpayer identification code (codice fiscale) of the seller/provider. This element is optional.

AltriDatildentificativi (optional block; all of its constituent elements are also optional)

Denominazione: firm, trading name or company name of the seller/provider, if they are not a natural person.

Nome: name of the seller/provider if they are a natural person.
Cognome: surname of the seller/provider if they are a natural person.

Sede (the elements in this block allow the registered office data to be entered for companies, or the tax domicile to be entered for individual firms and self-employed workers).

Indirizzo: address (street, square, etc.) of the seller/provider, including the street number, optionally.

NumeroCivico: street number of the address in the Indirizzo element.

CAP :Postcode relating to the address.

Comune: municipality or city to which the address refers.
Provincia: : abbreviation code of the province to which the municipality belongs (if the registered office is in Italy).

Nazione: country code.
StabileOrganizzazione (the elements in this block allow data on the stable organisation in Italy to be entered for sellers/providers not resident in Italy, who, through said organisation, performed the transaction to which the document refers)

Indirizzo: address (street, square, etc.) of the seller/provider's stable organisation, including the street number, optionally.

NumeroCivico: street number of the address in the Indirizzo. element.

CAP:Postcode relating to the address.
Comune: municipality or city to which the address refers.
Provincia: abbreviation code of the province to which the municipality belongs.

Nazione: country code.
RappresentanteFiscale (the elements in this block allow data to be entered in relation to any tax representative in Italy used by the seller/provider under the terms of Italian Presidential Decree No. 633 of 1972 and subsequent amendments and supplements)

IdFiscaleIVA (invalid tax representative VAT number)
IdPaese: the value "IT" must be entered.
IdCodice: invalid tax representative VAT number.
Denominazione: firm, trading name or company name of the seller/provider's tax representative, if they are not a natural person.

Nome: name of the seller/provider's tax representative, if they are a natural person.

Cognome: surname of the seller/provider's tax representative, if they are a natural person.

## <CessionarioCommittenteDTE>

This block can be repeated up to a maximum of 1000 times, to allow for the transmission of data for invoices issued to various buyers/orderers.

IdentificativiFiscali (as regards the obligation to enter this block, the following distinction must be made:
$\checkmark$ data relating to ordinary invoices: obligatory block
$\checkmark$ data relating to simplified invoices: block only obligatory if the AltriDatildentificativi block has not been entered

Within the scope of the above restrictions, the rules listed below are valid for the elements in the block

IdFiscaleIVA (the entry of the elements in this block is a nonexclusive alternative to the entry of the CodiceFiscale element; in other words, they do not have to be entered if the CodiceFiscaleelement is entered; this makes it possible to enter the tax identifier assigned by the authority of the country of subjects that are non-resident, not established and not identified in Italy)

IdPaese: country code of the country which assigned the tax identifier to the buyer/orderer subject.

IdCodice: tax ID number or code of the buyer/orderer.
CodiceFiscale: entering this element is a non-exclusive alternative to entering the IdFiscaleIVA block (it cannot be entered if the IdFiscalelVA block is entered); it makes it possible to enter an identifier value for the buyer/orderer.

AltriDatildentificativi (this block is only obligatory for data relating to simplified invoices if the IdentificativiFiscali block has not been entered; in all other cases, it is optional)

Denominazione: firm, trading name or company name of the buyer/orderer, if they are not a natural person.

Nome: name of the buyer/orderer if they are a natural person.
Cognome: surname of the buyer/orderer if they are a natural person.

Sede (this optional block allows data on the buyer/orderer's registered office to be entered; all of its constituent elements are also optional)

Indirizzo: address (street, square, etc.) of the buyer/orderer, including the street number, optionally.

NumeroCivico: street number of the address in the Indirizzo element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.
Nazione: country code.

DatiFatturaBodyDTE (obligatory block which, within each CessionarioCommittenteDTE block, can be replicated up to a maximum of 1000 times, if data for several documents is to be transmitted)

DatiGenerali (obligatory block identifying the issued document)
TipoDocumento: type of form in which the document to which the data being transmitted relates is issued (invoice, credit note, debit note, simplified invoice, simplified credit note).

Data: date of the document to which the data relates.

Numero: progressive number attributed by the seller/provider to the document to which the data refers.

DatiRiepilogo (obligatory block which can be repeated several times for each invoice up to a maximum of 1000 times. Every repetition will contain the aggregate information for each VAT rate value applied to the transactions listed in the document and, in cases of zero tax, for each reason for exclusion, as reported in the Natura element.

Imponibilelmporto: amount of the assets sold and services provided. In cases of ordinary documents (invoice/credit note/debit note), it contains:
$\checkmark$ either the taxable base on which to apply VAT at the stated rate.
$\checkmark$ or the amount (for transactions for which the seller/provider does not need to detail the tax on the invoice).

For simplified invoices, it contains the amount resulting from the sum of the taxable base and the tax.

DatilVA (tax data)
Imposta: amount of tax. This can be stated as an alternative to the rate, but only if the data refers to a simplified document.

Aliquota: VAT rate (\%) applied. This can be stated as an alternative to the tax, but only if the data refers to a simplified document.

Natura: code expressing the nature of the transactions or the specific "reason" for which the seller/provider [SUPPLIER] does not need to specify tax on the invoice.

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

## <Rettifica>

This block is only entered if the data contained in the DTE block is a correction of data previously transmitted.

IdFile: identifier of the file with which the data to be corrected was transmitted for the first time; this is the identifier reported by the System to the transmitting user with the outcome notice ${ }^{7}$.

Posizione: position occupied by the document within the file with which the document was originally transmitted. This element makes it possible to have further information in order to unequivocally identify the data subject to correction. The value of the Position ranges from 1 to n and follows the order in which the various documents (identified by the DatiFatturaBodyDTE tag) were represented in the original XML file. The value of the position in the original file is not relevant to the buyer/orderer. For example, supposing that the original file shows 3 buyers/orderers and, three documents for each of them, the positions of the documents will go from 1 to 9 according to the order in which they appear in the XML file.

[^8]
### 4.1.3 Data relating to invoices received - DTR

This block must be entered if the data being transmitted relates to invoices 'received' from subjects that are non-residents, not established and not identified in Italy and subject to registration. The presence of this block prevents the entering of data in the blocks referred to in paragraphs 4.1.2 and 4.1.4 below.

## <CessionarioCommittenteDTR>

IdentificativiFiscali (the part of this block relating to the IdFiscaleIVA (VAT tax ID) must be entered obligatorily, and the part relating to the CodiceFiscale is optional)

IdFiscaleIVA (the elements in this block allow the VAT number of subjects resident in Italy, or operating in Italy through a Stable Organisation, to be entered; they also allow the VAT number with which any subjects resident abroad are identified for tax reasons in Italy to be entered)

IdPaese: the value "IT" must be entered.
IdCodice: buyer/orderer's VAT number.
CodiceFiscale: taxpayer identification code (codice fiscale) of the buyer/orderer. This element is optional.

AltriDatildentificativi (optional block; all of its constituent elements are also optional)

Denominazione: firm, trading name or company name of the buyer/orderer, if they are not a natural person.

Nome: name of the buyer/orderer if they are a natural person.
Cognome: surname of the buyer/orderer if they are a natural person.

Sede (this block allows data on the buyer/orderer's registered office to be entered; all of its constituent elements are optional)

Indirizzo: address (street, square, etc.) of the buyer/orderer, including the street number, optionally.

NumeroCivico: street number of the address in the Indirizzo element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.
Provincia: : abbreviation code of the province to which the municipality belongs (if the registered office is in Italy).

Nazione: country code.
StabileOrganizzazione (this block allows data on the stable organisation in Italy to be entered for buyers/orderers not resident in Italy, who, through said organisation, performed the transaction to which the document refers; all the elements contained in it are optional)

Indirizzo: address (street, square, etc.) of the buyer/orderer's stable organisation, including the street number, optionally.

NumeroCivico: street number of the address in the Indirizzo element.

CAP :Postcode relating to the address.
Comune: municipality or city to which the address refers.
Provincia: abbreviation code of the province to which the municipality belongs.

Nazione: country code.
RappresentanteFiscale (this block allows data to be entered in relation to any tax representative in Italy used by the buyer/orderer under the terms of Italian Presidential Decree No. 633 of 1972 and subsequent amendments and supplements; all the elements contained in it are optional)

IdFiscaleIVA (invalid tax representative VAT number)
IdPaese: the value "IT" must be entered.
IdCodice: invalid tax representative VAT number.
Denominazione: firm, trading name or company name of the buyer/orderer's tax representative, if they are not a natural person.

Nome: name of the buyer/orderer's tax representative if they are a natural person.

Cognome: surname of the buyer/orderer's tax representative if they are a natural person.

## <CedentePrestatoreDTR>

This block can be repeated up to a maximum of 1000 times, to allow for the transmission of data for invoices received from various sellers/providers.

IdentificativiFiscali (this block is obligatory. Within the scope of the above restrictions, the rules listed below are valid for the elements in the block)

IdFiscaleIVA: entering the elements in this block is a non-exclusive alternative to the entry of the CodiceFiscaleelement; in other words, they do not have to be entered if the CodiceFiscaleelement is entered; this make it possible to enter tax identifier assigned by the authority of the country of subjects that are non-resident, not established and not identified in Italy

IdPaese: country code of the country which assigned a tax identifier to the seller/provider subject.

IdCodice: tax ID number or code of the seller/provider.
CodiceFiscale: entering this element is a non-exclusive alternative to entering the IdFiscaleIVA block (it cannot be entered if the IdFiscaleIVA block is entered); it makes it possible to enter an identifier value for the seller/provider.

AltriDatildentificativi (optional block; all of its constituent elements are also optional)

Denominazione: firm, trading name or company name of the seller/provider, if they are not a natural person.

Nome: name of the seller/provider if they are a natural person.
Cognome: surname of the seller/provider if they are a natural person.

Sede (this block allows data on the seller/provider's registered office to be entered; all of its constituent elements are optional)

Indirizzo: address (street, square, etc.) of the seller/provider, including the street number, optionally.

NumeroCivico: street number of the address in the Indirizzo element.

CAP: Postcode relating to the address.

Comune: municipality or city to which the address refers.
Nazione: country code.
DatiFatturaBodyDTR (obligatory block which, within each CedentePrestatoreDTR block, can be replicated up to a maximum of 1000 times, in the event that data for several documents is to be transmitted).

DatiGenerali (obligatory block identifying the received document)
TipoDocumento: type of form in which the document to which the data being transmitted relates is issued (invoice, credit note, debit note, simplified invoice, simplified credit note). For purchases by subjects resident in another EU Member State (data element CedentePrestatoreDTR - IdentificativiFiscali IdFiscale/VA - IdPaese containing the country code of one of the other EU Member States) the TipoDocumento may only be entered as "TD10" or "TD11" for invoices for the purchase of goods or services, or "TD04" or "TD05" for the relative credit and debit notes.

Data: date of the document to which the data relates. Does not need to be entered in cases of summary documents (TipoDocumento = TD12)

Numero: progressive number attributed by the seller/provider to the document to which the data refers.

DataRegistrazione: : date on which the document to which the data relates was registered by the buyer/orderer.

DatiRiepilogo (obligatory block which can be repeated several times, up to a maximum of 1000 times for each invoice. Every repetition will contain the aggregate information for each VAT rate value applied to the transactions listed in the document and, in cases of zero tax, for each reason for exclusion, as reported in the Natura element. Moreover, for the same VAT rate or the same nature, it can be repeated to differentiate the values relating to taxdeductible and income-deductible expenses from those relating to non-deductible expenses).

Imponibilelmporto: amount of the assets sold and services provided. In cases of ordinary documents (invoice/credit note/debit note), it contains:
$\checkmark$ either the taxable base on which to apply VAT at the stated rate.
$\checkmark$ or the amount (for transactions for which the seller/provider does not need to detail the tax on the invoice).

For simplified invoices, it contains the amount resulting from the sum of the taxable base and the tax.

DatilVA (tax data)
Imposta: amount of tax. This can be stated as an alternative to the rate, but only if the data refers to a simplified document.

Aliquota: VAT rate (\%) applied. This can be stated as an alternative to the tax, but only if the data refers to a simplified document.

Natura: code expressing the nature of the transactions or the specific "reason" for which the seller/provider [SUPPLIER] does not need to specify tax on the invoice.

EsigibilitalVA: code that expresses the VAT chargeability system (deferred or immediate).
$\leq$ Rettifica $>$
This block is only entered if the data contained in the DTR block is a correction of data previously transmitted.

IdFile: identifier of the file with which the data to be corrected was transmitted for the first time; this is the identifier reported by the System to the transmitting user in the file transmission phase.

Posizione: position occupied by the document within the file with which the document was originally transmitted. This element makes it possible to have further information in order to unequivocally identify the data subject to correction. The value of the Posizione ranges from 1 to n and follows the order in which the various documents (identified by the DatiFatturaBodyDTR tag) were represented in the original XML file. The value of the position in the original file is not relevant to the buyer/orderer. For example, supposing that the original file shows 3 buyers/orderers and, three documents for each of them, the positions of the documents will go from 1 to 9 according to the order in which they appear in the XML file.

### 4.1.4 Cancellation data - ANN

This block must be entered in the event that the data of one or several previously sent invoices needs to be cancelled. The presence of this block prevents the entering of data in the blocks referred to in paragraphs 4.1.2 and 4.1.3 above.

IdFile: identifier of the file with which the data to be cancelled was transmitted for the first time; this is the identifier reported by the System to the transmitting user in the file transmission phase.

Posizione: position occupied by the document within the file with which the document was originally transmitted. This element makes it possible to have further information in order to unequivocally identify the data subject to cancellation. The value of the Posizione ranges from 1 to n and follows the order in which the various documents were represented in the original XML file. The value of the position in the original file is not relevant to the buyer/orderer or seller/provider. For example, supposing that the original file is DTE-type and shows 3 buyers/orderers (or is DTR-type with 3 buyers/orderers) and, three documents for each of them, the positions of the documents will go from 1 to 9 according to the order in which they appear in the XML file. If this element is not entered, the cancellation is understood to refer to all documents present in the identified file dall'/dFile.

### 4.2 PART TWO

### 4.2.1 XML FILE SCHEMA

The "XML Schema" is the language for describing the contents of an XML file; its purpose is to define which elements are allowed, which types of data are associated with them and which hierarchical relationship the elements of the file have among them. This mainly allows the validation of the XML file, that is the verification that its elements are compliant with the description in XML Schema language. An XML Schema Definition (XSD) is a concrete example (instance) of an XML schema written in XML Schema.

General rule to keep in mind when creating the XML file: the tags that you decide not to enhance, don't have to be present in the file.

The XML file is entirely delimited by the root element called DatiFattura and it's composed by a sequence of complex elements as shown in the following figure


Figure 32 - Root element Dati Fattura

Attention is drawn to a graphic peculiarity of the figures presented below: the continuous line frames represent MANDATORY elements, those with dashed lines represent OPTIONAL elements.

### 4.2.1.1 DatiFatturaHeader



Figure 33 - Element DatiFatturaHeader
The complex element DatiFatturaHeader contains the following fields:
Progressivo Invio: alphanumeric format; max length 10 characters.
Dichiarante: with structure DichiaranteType composed of
CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

Carica: numeric format; min length 1 and max length 2 characters. The allowed values are those provided in the general table of charge codes in the IRAP model.

IdSistema: alphanumeric format; min length 11 and max length 16 characters.

SpazioDatiFattura: alphanumeric format; 'unbounded’ length.

### 4.2.1.2 DTE (dati fatture emesse)



Figure 34-Element DTE
4.2.1.2.1 DTE - CedentePrestatoreDTE


Figure 35 - Element CedentePrestatoreDTE
The complex element CedentePrestatoreDTE is composed of two macroblocks IdentificativiFiscali and AltriDatildentificativi, described as follows.

## IdentificativiFiscali



Figure 36-Element IdentificativiFiscali of CedentePrestatoreDTE

The macroblock IdentificativiFiscali uses the IdentificativiFiscaliITType structure that consists of :

IdFiscaleIVA: with the IdFiscaleITType structure that consists of
IdPaese: country code according to the alpha-2 code of the ISO 31661 standard. It allows only value "IT".

IdCodice: alphanumeric format; max lenght 11 characters.
CodiceFiscale: alphanumeric format; min lenght 11 and max lenght 16 characters.

## AltriDatildentificativi



Figure 37 - Element AltriDatildentificativi of CedentePrestatoreDTE

The macroblock AltriDatildentificativi uses AltriDatildentificativiType structure that consists of:

Denominazione: alphanumeric format; max lenght 80 characters.
Nome: alphanumeric format; max lenght 60 characters.
Cognome: alphanumeric format; max length 60 characters.
Sede: complex element that uses IndirizzoType structure that consists of the following fields


Figure 38 - Element Sede of CedentePrestatoreDTE

Indirizzo: alphanumeric format; max length 60 characters.
Numero Civico: alphanumeric format; max length 8 characters.
CAP: numeric format; length 5 characters.
Comune: alphanumeric format; max length 60 characters.
Provincia: alphanumeric format; length 2 characters.
Nazione:country code according to the alpha-2 code of the ISO 3166-1 standard. It allows only value "IT".

StabileOrganizzazione: complex element that uses IndirizzoType structure already described above for element Sede and to which reference is made.

RappresentanteFiscale: complex element tha uses RappresentanteFiscaleITType structure that consists of the following fields


Figure 39- Element RappresentanteFiscale of CedentePrestatoreDTE

IdFiscaleIVA: it uses the IdFiscaleITType structure already described in paragraph 4.2.1.2.1 to which reference is made

Denominazione: alphanumeric format; max lenght 80 characters.
Nome: alphanumeric format; max lenght 60 characters.
Cognome: alphanumeric format; max length 60 characters
4.2.1.2.2 DTE - CessionarioCommittenteDTE


Figure 40-Element CessionarioCommittenteDTE

The complex element CessionarioCommittenteDTE is composed of 3 macroblocks IdentificativiFiscali, AltriDatildentificativi and
DatiFatturaBodyDTE described as follows

## IdentificativiFiscali



Figure 41 - Element IdentificativiFiscali of CessionarioCommittenteDTE

Macroblock IdentificativiFiscali uses IdentificativiFiscaliNoIVAType structure that consists of :

IdFiscaleIVA: with the IdFiscaleType structure that consists of
IdPaese: country code according to the alpha-2 code of the ISO 31661 standard.

IdCodice: alphanumeric format; max length 28 characters.
CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

## AltriDatildentificativi

Macroblock AltriDatildentificativi uses AltriDatildentificativiType structure already described at paragraph 4.2.1.2.1 1 and to which reference is made.

## DatiFatturaBodyDTE



Figure 42 - Element DatiFatturaBodyDTE

Macroblock DatiFatturaBodyDTE uses DatiFatturaBodyDTEType structure that consists of:

DatiGenerali: complex element that uses DatiGeneraliType structure that consists of the following fileds


Figure 43 - Element DatiGenerali of DatiFatturaBodyDTE
TipoDocumento: alphanumeric format; length 4 characters; the following values are allowed:

| TD01 | Invoice |
| :--- | :--- |
| TD04 | credit memo |
| TD05 | debit memo |
| TD07 | simplified invoice |
| TD08 | simplified credit memo |

Data: document date. ISO 8601.2004 format, with the following specification: YYYY-MM-DD

Numero: alphanumeric format; max length 20 character
DatiRiepilogo: complex element that uses DatiRiepilogoType structure that consists of the following fields


Figure 44 - Element DatiRiepilogo of DatiFatturaBodyDTE
Imponibilelmporto: numeric format; decimals must be separated from the integer with the '.' character (point); min lenght 4 and max lenght 15 characters.

DatilVA that consists of:
Imposta: numeric format; decimals must be separated from the integer with the '.' character (point). min lenght 4 and max lenght 15 characters.

Aliquota: numeric format; decimals must be separated from the integer with the '.' character (point). min lenght 4 and max lenght 6 characters.

Natura: alphanumeric format; min length 2 and max length 4 characters; the allowed values are:

N1 excluded pursuant to Art. 15 DPR 633/72
N2. $1 \quad$ non soggette ad IVA ai sensi degli artt. Da 7 a
7 -septies del DPR 633/72

N2.2 non soggette - altri casi
N3.1 non imponibili - esportazioni
N3.2 non imponibili - cessioni intracomunitarie
N3.3 non imponibili - cessioni verso San Marino
N3.4 non imponibili - operazioni assimilate alle cessioni all'esportazione

N3.5 non imponibili - a seguito di dichiarazioni d'intento

N3.6 non imponibili - altre operazioni che non concorrono alla formazione del plafond

N4 exempt
N5 margin regime
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)

Detraibile: numeric format; decimals must be separated from the integer with the '.' character (point). min lenght 4 and max lenght 6 characters

Deducibile: alphanumeric format; length 2 characters; the allowed values are:

SI deductible expense.
EsigibilitalVA: alphanumeric format; length 1 character; the allowed values are:

I VAT payable immediately
$D \quad u n r e a l i z e d V A T$
$S \quad$ split payments

### 4.2.1.2.3 DTE - Rettifica



IdFile: numeric format without decimals; min length 1 and max length 18 characters.

Posizione: numeric format without decimals; min length 1 and max length 7 characters.

### 4.2.1.3 DTR (dati fatture ricevute)



Figure 46 - Element DTR

### 4.2.1.3.1 DTR - CessionarioCommittenteDTR



Figure 47-Element CessionarioCommittenteDTR

The complex element CessionarioCommittenteDTR consists of two macroblocks IdentificativiFiscali e AltriDatildentificativi, described below.

## IdentificativiFiscali



Figure 48 - Element IdentificativiFiscali of CessionarioCommittenteDTR

Macroblock IdentificativiFiscali uses the IdentificativiFiscaliITType structure already described in paragraph 4.2.1.2.1 and to which reference is made.

## AltriDatildentificativi

Macroblock AltriDatildentificativi uses AltriDatildentificativiType structure already described in paragraph 4.2.1.2.1 and to which reference is made.
4.2.1.3.2 DTR - CedentePrestatoreDTR


Figure 49 - Element CedentePrestatoreDTR
The complex element CedentePrestatoreDTR consists of three macroblocks IdentificativiFiscali, AltriDatildentificativi and DatiFatturaBodyDTR described below.

## IdentificativiFiscali



Figure 50 - Element IdentificativiFiscali of CedentePrestatoreDTR

Macroblock IdentificativiFiscali uses IdentificativiFiscaliType structure that consists of:

IdFiscaleIVA: it uses IdFiscaleType structure described in paragraph 4.2.1.2.2 to which reference is made

CodiceFiscale: alphanumeric format; min length 11 characters and max length 16 characters

IdFiscaleIVA: with the IdFiscaleType structure that consists of
IdPaese: country code according to the alpha-2 code of the ISO 31661 standard.

IdCodice: alphanumeric format; max length 28 characters.
CodiceFiscale: alphanumeric format; min length 11 and max length 16 characters.

## AltriDatildentificativi

Macroblock AltriDatildentificativi uses AltriDatildentificativiType structure already described in paragraph 4.2.1.2.1 to which reference is made.

## DatiFatturaBodyDTR



Figure 51 - Element DatiFatturaBodyDTR

Macroblock DatiFatturaBodyDTR uses DatiFatturaBodyDTRType structure that consists of:

DatiGenerali: complex element that uses DatiGeneraliDTRType structure that consists of the following fields


Figure 52 - Element DatiGenerali of DatiFatturaBodyDTR
TipoDocumento: alphanumeric format; length 4characters; allowed values are:

TD01 Invoice

| TD04 | Credit memo |
| :--- | :--- |
| TD05 | Debit memo |
| TD07 | Simplified invoice |
| TD08 | Simplified credit memo |
| TD10 | Invoice for intra-community goods purchase |
| TD11 | Invoice for intra-community service purchasei |
| TD12 | Summary document (art.6, DPR 695/1996) |

Data: document date. ISO 8601.2004 format, with the following specification: YYYY-MM-DD

Numero: alphanumeric format; max length 20 character
DataRegistrazione: date in ISO 8601.2004 format, with the following specification: YYYY-MM-DD.

DatiRiepilogo: complex element that uses DatiRiepilogoType structure that consists already described in paragraph 4.2.1.2.2 to which reference is made.

## DTR - Rettifica

Macroblock Rettifica uses RettificaType structure already described in paragraph 4.2.1.2.3 to which reference is made.

### 4.2.1.4 ANN (Annullamento dati fatture)



Figure 53-Element ANN

The complex element ANN consists of :
IdFile: numeric format without decimals; min length 1 and max length 18 characters.

Posizione: numeric format without decimals; min length 1 and max length 7 characters.

## APPENDIX 1: LIST OF ERROR CODES - ORDINARY AND SEMPLIFIED INVOICE

## 1. TYPES OF CHECK AND CHECKING PROCEDURES

The types of checks performed are aimed at verifying:

- the name and the unique nature of the file transmitted;
- file size;
- intact nature of the document, if signed with technologies listed at paragraph 1.2.1;
- authenticity of the signature certificate, when it's existing;
- compliance with the invoice data format;
- coherence and validity of the invoice data content;
- uniqueness of the invoice;
- deliverability of the invoice.


## The name and the unique nature of the file transmitted

The check is performed in order to intercept and prevent the sending of a file already transmitted; through a check on the name of the file received, the ES verifies that the file name complies with the previous paragraph 1.2.2 and that a file with the same name has not already been sent (every file sent to the Exchange System must have a file name different from any other file previously sent); if the check is unsuccessful (file name already present in the ES or noncompliant file name) the file is rejected with the following reasons:

- Code: 00001

Description: Invalid file name
(it applies both ordinary and simplified invoices)

- Code: 00002

Description: Duplicate file name
(it applies both ordinary and simplified invoices)

## File size

The check is performed in order to ensure that the received file don't exceed max size allowed.

- Code: 00003

Description: File size exceeds the allowed one
(it applies both ordinary and simplified invoices)

## Intact nature of the document, if signed

In the case of signed file, the check is performed in order to ensure that the received document has not been modified after signature; through a check on the signature, the ES checks the integrity of the document; if the received document doesn't match with the signed file, the document is rejected with the following reasons:

- Code: 00102

Description: Not intact file (not valid signature)
(it applies both ordinary and simplified invoices)

## Authenticity of the signature certificate

In the case of signed file, the check is performed in order to ensure the authenticity of the signature certificate used; through the use of the informations made available by "Certification Authorities", the ES checks the validity of signature certificate: it must not be expired, revoked or suspended; in case of invalid signature certificate, the document is rejected with the following reasons:

- Code: 00100

Description: Expired signature certificate
(it applies both ordinary and simplified invoices)

- Code: 00101

Description: Revoked signature certificate
(it applies both ordinary and simplified invoices)

- Code: 00104

Description: Not reliable CA (Certification Authority)
(it applies both ordinary and simplified invoices)

- Code: 00107

Description: Invalid signature certificate
(it applies both ordinary and simplified invoices)

## Compliance with the invoice data format

The check is performed in order to ensure that the content of the document is represented according to the rules defined in the technical specifications; if it results a not respect of the rules, the document il rejected with the following reasons:

- Code: 00103

Description: The digital signature affixed hasn't the time reference (if the file is signed with qualified electronic signature)
(it applies both ordinary and simplified invoices)

- Code: 00105

Description: The time reference of the digital signature is not coherent (if the file is signed with qualified electronic signature)
(it applies both ordinary and simplified invoices)

- Code: 00106

Description: Empty or corrupt file/compressed file (it applies both ordinary and simplified invoices)

- Code: 00200

Description: File not compliance with format (in the description of the message there is the punctual indication of the error)
(it applies both ordinary and simplified invoices)

- Code: 00201

Description: There are more than 50 format errors (in this case the errors after the fiftieth aren't present in the rejection receipt)
(it applies both ordinary and simplified invoices)

## Coherence of the invoice data content

The check is performed to ensure the coherence of the invoice data content, according to the technical specifications; if it results a not respect of the rules, the document il rejected with the following reasons:

- Code: 00400

Description in case of ordinary invoices: 2.2.1.14 <Natura> not filled while 2.2.1.12 <AliquotalVA> equal zero

Description in case of semplified invoices: 2.2.4 <Natura> not filled while 2.2.3.2 <Aliquota> equal zero
(if the value of IVA rate is equal zero, the nature of transaction must be mandatorily indicated, because it must be justified the not taxable operation)

- Code: 00401

Description in case of ordinary invoices: 2.2.1.14 <Natura> filled while 2.2.1.12 <AliquotalVA> different from zero

Description in case of simplified invoices: 2.2.4 <Natura> filled while 2.2.3.2 <Aliquota> different from zero
(if the IVA rate ia not equal zero, the transaction is taxable and then it isn't allowed the presence of element <Natura>)

- Code: 00403

Description: 2.1.1.3 <Data> after the date of receipt (the invoice date cannot be later than the date on which it's received by the ES)
(it applies both ordinary and simplified invoices)

- Code: 00411

Description: 2.1.1.5 <DatiRitenuta> not filled while at least one block 2.2.1 <DettaglioLinee> has 2.2.1.13 <Ritenuta> equal 'SI' (if it exists an invoice line subject to withholding tax, the block <DatiRitenuta> must be present)
(it only applies to ordinary invoices)

- Code: 00413

Description: 2.1.1.7.7 <Natura> not filled while 2.1.1.7.5 <AliquotalVA> equal zero (if the value of IVA rate is equal zero, the nature of pension fund contribution must be mandatorily indicated, because it must be justified the not taxable contribution)
(it only applies to ordinary invoices)

- Code: 00414

Description: 2.1.1.7.7 <Natura> filled while 2.1.1.7.5 <AliquotalVA> different from zero (if the IVA rate is not equal zero, the pension fund contribution is taxable and then it isn't allowed the presence of element <Natura>)
(it only applies to ordinary invoices)

- Code: 00415

Description: 2.1.1.5 <DatiRitenuta> not filled while 2.1.1.7.6 <Ritenuta> equal 'Sl' (if exists a pension fund contribution subject to withholding tax, the block <DatiRitenuta> must be present)
(it only applies to ordinary invoices)

- Code: 00417

Description in case of ordinary invoices: 1.4.1.1 <ldFiscaleIVA> and 1.4.1.2 <CodiceFiscale> not filled

Descriziption in case of simplified invoices: 1.3.1.1 <ldFiscaleIVA> and 1.3.1.2 <CodiceFiscale> not filled
(it must be filled at least one between VAT number and tax code of buyer/orderer)

- Code: 00418

Description in case of ordinary invoices: 2.1.1.3 <Data> before 2.1.6.3 <Data>

Description in case of simplified invoices: 2.1.1.3 <Data> before 2.1.2.2 <DataFR>
(the invoice date cannot be precedent to date of related document)

- Code: 00419

Description: 2.2.2 <DatiRiepilogo> not filled for at least a value of 2.1.1.7.5 <AliquotalVA> or 2.2.1.12 <AliquotalVA> (for every IVA rate indicated it must exist corresponding block <DatiRiepilogo>)
(it only applies to ordinary invoices)

- Code: 00420

Description: 2.2.2.2 <Natura> filled with a type N6 value while 2.2.2.7 <EsigibilitalVA> equal S (split payment) (the split payment regime is not compatible with reverse charge regime)
(it only applies to ordinary invoices)

- Code: 00421

Description: 2.2.2.6 <Imposta> not calculated according to the rules defined in the technical specifications (the value of <Imposta> element must match the result of the following operation:

$$
\text { ( AliquotalVA * Imponibilelmporto ) / } 100 \text { ) }
$$

The result must be rounded to the second decimal place, by default if the third decimal place is less than 5 , for excess if it is equal or greater than 5 ; the $\pm 1$ eurocent tolerance it's allowed)
(it only applies to ordinary invoices)

- Code: 00422

Description: 2.2.2.5 <Imponibilelmporto> not calculated according to the rules defined in the technical specifications (for any distinct value of IVA rate, the value of <lmponibilelmporto> element must match the result of following operation:

$$
\sum_{y=1}^{\mathrm{n}} \text { PrezzoTotale[y] }+\sum_{x=1}^{\mathrm{m}} \text { ImportoContributoCassa[x] }+\sum_{\mathrm{z}=1}^{\mathrm{t}} \text { Arrotondamento[z] }
$$

where $n$ is the number of the detail rows with the same VAT rate, $m$ is the number of blocks <DatiCassaPrevidenziale> with the same VAT rate, $t$ is the number of blocks <DatiRiepilogo> with the same VAT rate; the $\pm 1$ eurocent tolerance is allowed)
(it only applies to ordinary invoices)

- Code: 00423

Description: 2.2.1.11 <PrezzoTotale> not calculated according to the rules defined in the technical specifications (the value of <PrezzoTotale> element must match the result of the following operation:
(PrezzoUnitario $\pm$ ScontoMaggiorazione) * Quantita
the $\pm 1$ eurocent tolerance is allowed)
(it only applies to ordinary invoices)

- Code: 00424

Description in case of ordinary invoices: 2.2.1.12 <AliquotaIVA> or 2.2.2.1 <AliquotalVA> or 2.1.1.7.5 <AliquotalVA> not expressed in percentage terms

Description in case of simplified invoices: 2.2.3.2 <Aliquota> not expressed in percentage terms
(the VAT rate must be always expressed in percentage terms; for example, a VAT rate $10 \%$ must be expressed as 10.00 and not as 0.10 )

- Code: 00425

Description: 2.1.1.4 <Numero> not containing numeric characters (the invoice number must contain at least one numeric character)
(it applies both ordinary and simplified invoices)

- Code: 00427

Description: 1.1.4 <CodiceDestinatario> is of 7 characters while 1.1.3 <FormatoTrasmissione> is FPA12 or 1.1.4 <CodiceDestinatario> is of 6 characters while 1.1.3 <FormatoTrasmissione> is FPR12
(it only applies to ordinary invoices)

- Code: 00428

Description: 1.1.3 <FormatoTrasmissione> not consistent with VERSION attribute
(it applies both ordinary and simplified invoices)

- Code: 00429

Description: 2.2.2.2 <Natura> not filled while 2.2.2.1 <AliquotaIVA> equal zero (if the block <DatiRiepilogo> contains a VAT rate equal zero, you must fill the <Natura> element)
(it only applies to ordinary invoices)

- Code: 00430

Description: 2.2.2.2 <Natura> filled while 2.2.2.1 <AliquotalVA> different from zero (a VAT rate different from zero qualifies the summary data as data referred to taxable transaction; therefore the <Natura> elementi is not allowed)
(it only applies to ordinary invoices)

- Code: 00437

Description: 2.1.1.8.2 <Percentuale> and 2.1.1.8.3 <Importo> not filled while 2.1.1.8.1 <Tipo> filled (the filling of <Tipo> element in the block <ScontoMaggiorazione> makes the filling of at least one between <Percentuale> and <Importo> elements mandatory)
(it only applies to ordinary invoices)

- Code: 00438

Description: 2.2.1.10.2 <Percentuale> and 2.2.1.10.3 <Importo> not filled while 2.2.1.10.1 <Tipo> filled (the filling of <Tipo> element in the block <ScontoMaggiorazione> makes the filling of at least one between <Percentuale> and <Importo> elements mandatory)
(it only applies to ordinary invoices)

- Code: 00443

Description: the values indicated in the fields 2.2.1.12 <AliquotalVA> or 2.1.1.7.5 <AliquotalVA> don't correspond to those of field 2.2.2.1 <AliquotalVA> (all VAT rate values in the detail lines of an invoice or in the pension fund data must also be present in the summary data)
(it only applies to ordinary invoices)

- Code: 00444

Description: the values indicated in the fields 2.2.1.14 <Natura> or 2.1.1.7.7 <Natura> don't correspond to those of field 2.2.2.2 <Natura> (all
tha values of the transaction nature in the detail lines of an invoice or in the pension fund data must also be present in the summary data)
(it only applies to ordinary invoices)

- Code: 00445 (check in force from 1 January 2021)

Description in case of ordinary invoices: the generic value N2, N3 or N6 is no longer permitted as nature code of the transaction

Description in case of simplified invoices: the generic value N2 or N3 is no longer permitted as nature code of the transaction (from 1 January 2021 it's no longer permitted to use the 'father' nature codes but only the detailed codes, where applicable; in particular, for ordinary invoices the codes N2, N3 and N6 can no longer be used, and for simplified invoices the codes N2 and N3 can no longer be used)

- Code: 00460

Description: The total amount exceeds the limit established by DPR 633/72, art. 21 bis, for simplified invoices (in a simplified invoice the value of element <lmporto>, or the sum of values of this element, cannot exceed the limit of 400 euros, except it's filled the <DatiFatturaRettificata> element)

- Code: 00471

Description: for the value indicated in the field 2.1.1.1 <TipoDocumento> the transferor/provider cannot be equal to the transferee/purchaser (if the document type is equal to values TD16 or TD17 or TD18 or TD19 or TD20, it isn't allowed the presence of the same subject as supplier and customer)
(it only applies to ordinary invoices)

- Code: 00472

Description: for the value indicated in the field 2.1.1.1 <TipoDocumento> the transferor/provider must be equal to the transferee/purchaser (if the document type is 'self invoicing for splaphoning', it isn't allowed the presence of a supplier different from the customer)
(it only applies to ordinary invoices)

- Code: 00473

Description: 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> (if the document type is equal to values TD17 or TD18 or TD19, it isn't allowed the presence of an italian supplier)
(it only applies to ordinary invoices)

- Code: 00474

Description: for the value indicated in the field 2.1.1.1 <TipoDocumento> the field 2.2.1.12 <AliquotalVA> cannot be equal to zero (if the document type is 'self invoicing for splaphoning' all the invoice lines must contain a VAT rate not equal to zero)
(it only applies to ordinary invoices)

- Code: 00475

Description: for the value indicated in the field 2.1.1.1 <TipoDocumento> element 1.4.1.1 <ldFiscaleIVA> of the transferee / customer must be present (document types TD16, TD17, TD18, TD19, TD20, TD22 and TD23 mandatorily require the presence of the transferee / customer's VAT number)
(it only applies to ordinary invoices)

## Validity of the invoice data content

The check is performed to ascertain the presence and validity of necessary data for correct delivery of the document and to prevent situations of wrong and/or not processable data; in particular it's checked:

- the existence of addressee code, if it's different from the default value ("0000000") and if the buyer/orderer's VAT number is not registered according to the modalities described at paragraph 1.5.1.2
- the validity of tax codes and VAT numbers of transmitter, seller/provider, buyer/orderer, tax representative, by a check of existence in Tax Register; this check isn't performed on tax identifications assigned by foreign authorities
- the consistency between VAT number and tax code for both the supplier and the buyer whern if both are present and/or in cases of VAT group.

If at least one of these checks fails, the document is discarded with the following reasons:

- Code: 00300

Description: 1.1.1.2 <IdCodice> noy valid (it applies both ordinary and simplified invoices)

- Code: 00301

Description in case of ordinary invoices: 1.2.1.1.2 <ldCodice> not valid
Description in case of simplified invoices: 1.2.1.2 <ldCodice> not valid

- Code: 00303

Description in case of ordinary invoices: 1.3.1.1.2 <ldCodice> or 1.4.4.1.2 <ldCodice> not valid

Description in case of simplified invoices: 1.2.8.1.2 <ldCodice> or 1.3.2.6.1.2 <IdCodice> not valid

- Code: 00305

Description in case of ordinary invoices: 1.4.1.1.2 <ldCodice> not valid
Description in case of simplified invoices: 1.3.1.1.2 <ldCodice> not valid

- Code: 00306

Description in case of ordinary invoices: 1.4.1.2 <CodiceFiscale> not valid
Description in case of simplified invoices: 1.3.1.2 <CodiceFiscale> not valid
(this check is only performed when the 1.4.1.1.2 <ldCodice> element for ordinary invoices and 1.3.1.1.2 <ldCodice> element for simplified invoices aren't filled)

- Code: 00311

Description: 1.1.4 <CodiceDestinatario> not valid
(it applies both ordinary and simplified invoices)

- Code: 00312

Description: 1.1.4 <CodiceDestinatario> not active
(it applies both ordinary and simplified invoices)

- Code: 00313

Description in case of ordinary invoice: Element 1.1.4 <CodiceDestinatario> can be valued with "XXXXXXX" to communicate invoice data issued exclusively to non-residents (1.4.1.1 <ldFiscaleIVA> must be valued and 1.4.1.1.1 <ldPaese> must be different from "IT")

Description in case of simplified invoice: Element 1.1.4 <PECDestinatario> can be valued with "XXXXXXX" to communicate invoice data issued
exclusively to non-residents (1.4.1.1 <ldFiscaleIVA> must be valued and 1.3.1.1.1 <ldPaese> must be different from "IT")

- Code: 00320

Description in case of ordinary invoice: 1.2.1.1 <ldFiscaleIVA> and 1.2.1.2 <CodiceFiscale> not coherent

Description in case of simplified invoice: 1.2.1 <ldFiscaleIVA> and 1.2.2 <CodiceFiscale> not coherent

- Code: 00321

Description in case of ordinary invoice: 1.2.1.2 <CodiceFiscale> of a person not participating in the VAT group

Description in case of simplified invoice: 1.2.2 <CodiceFiscale> of a person not participating in the VAT group

- Code: 00322

Description in case of ordinary invoice: 1.2.1.2 <CodiceFiscale> not present in the presence of 1.2.1.1 <ldFiscaleIVA> of VAT group

Description in case of simplified invoice: 1.2.2 <CodiceFiscale> not present in the presence of 1.2.1 <ldFiscaleIVA> of VAT group

- Code: 00323

Description in case of ordinary invoice: 1.2.1.1.2 <ldCodice> corresponding to a VAT number ceased more than 5 years ago
(it only applies to ordinary invoices)

- Code: 00324

Description in case of ordinary invoice: 1.4.1.1 <ldFiscaleIVA> and 1.4.1.2 <CodiceFiscale> not coherent

Description in case of simplified invoice: 1.3.1.1 <ldFiscaleIVA> and 1.3.1.2 <CodiceFiscale> not coherent

- Code: 00325

Description in case of ordinary invoice: 1.4.1.2 <CodiceFiscale> of a person not participating in the VAT group

Description in case of simplified invoice: 1.3.1.2 <CodiceFiscale> of a person not participating in the VAT group

- Code: 00326

Description in case of ordinary invoice: 1.4.1.2 <CodiceFiscale> not present in the presence of 1.4.1.1 <ldFiscaleIVA> of VAT group

Description in case of simplified invoice: 1.3.1.2 <CodiceFiscale> not present in the presence of 1.3.1.1 <ldFiscaleIVA> of VAT group

- Code: 00330

Description in case of ordinary invoice: 1.1.6 <PECDestinatario> containing a not allowed value
Description in case of simplified invoice: 1.1.5 <PECDestinatario> containing a not allowed value

## Uniqueness of invoice

The check is performed to intercept and prevent the transmission of an invoice already transmitted and processed; if data relating to:

- seller/provider identification
- year of invoice date
- invoice number
are the same of another invoice previously transmitted and not discarded, the document is rejected with the following reasons:
- Code: 00404

Description: Duplicate invoice (it applies both ordinary and simplified invoices)

- Code: 00409

Description: Duplicate invoice in the lot (it applies both ordinary and simplified invoices)

If the transmitted document is a credit note (TipoDocumento = TD04 for ordinary invoices or TD08 for simplified invoices), the check also considers of document type; therefore the presence of two documents with the same seller/provider, year and number is allowed only if one of them is TD04 for ordinary invoices or TD08 for simplified invoices.
Only for ordinary invoices issued according to art. 73 DPR 633/72 and with the <Art73> element equal 'SI', the check is performed appliing the precedent rules, considering not only the year of the invoice date, but the full invoice date.
Only for ordinary invoices, in the case of invoices issued with TipoDocumento element TD16, TD17, TD18, TD19, TD20, TD22, TD23 the check for uniqueness of the document is carried out on the subject who in the invoice is
indicated as the Assignee/Purchaser, the subject who can have effective control over the numbering.
If the transmitted file is a lot of invoices (art. 1, comma 3, DLGS 20 february 2004 n .52 ), all the checks described in this paragraph involve the acceptance or the rejection of the total file. Otherwise, if the transmitted file is a compressed file (rif. paragraph 1.2.2 lett. b), the checks refer to every contained file.

## APPENDIX 2: LIST OF ERROR CODES - CROSS-BORDER INVOICE DATA

## 1. TYPES OF CHECK AND CHECKING PROCEDURES

The types of checks performed are aimed at verifying:

- the name and the unique nature of the file transmitted;
- file size;
- intact nature of the document;
- authenticity of the signature certificate;
- compliance with the invoice data format;
- coherence and validity of the invoice data content;
- transmission authorisation.


## The name and the unique nature of the file transmitted

This check is carried out in order to intercept and prevent the transmission of a file that has already been transmitted. By checking the name of the file received the Receiving System verifies that the name conforms to that given in section 3.1 and that a file with the same name has not already been sent; the unique nature of the file transmitted is also verified by means of a hash (the file's electronic watermark) check, unrelated to the name of the file; in the case of a negative result, the file is rejected with the following explanations:

- Code: 00001

Description: Invalid file name

- Code: 00002

Description: Duplicate file name

- Code: 00404

Description: A file with identical content has already been transmitted

## File size

This check is performed to ensure that the file received does not exceed the maximum size allowed for the transmission channel in question

- Code: 00003

Description: The file is larger than the permitted limit

## Check on the intact nature of the docuent

This check is carried out to ensure that the document received has not sustained modifications after being signed; by checking on the signature affixed to the transmitted object, the Receiving System verifies the intact nature of the said object; if the document received does not correspond to the document on which the signature was affixed, it is refused with the following explanation:

- Code: 00102

Description: The electronic signature attached to the file is not valid

## Check on the authenticity of the signature certificate

This check is carried out to ensure the validity of the signature certificate used to affix the authorised electronic signature on the document; on the basis of the information made available by the "Certification Authorities", the Receiving System verifies the validity of the signature certificate which must not have expired, or have been revoked or suspended; in the case of an invalid signature certificate, the document is refused with the following explanations:

- Code: 00100

Description: Expired signature certificate

- Code: 00101

Description: Revoked signature certificate

- Code: 00104

Description: The CA (Certification Authority) that issued the signature certificate is not on the list of reliable CAs

- Code: 00107

Description: The signature certificate is not valid

## Check on compliance with the invoice data format

The check is carried out to ensure that the content of the document is represented according to the rules defined in the technical specifications; if it is found that the rules are not correctly followed, the document is refused with the following explanations:

- Code: 00103

Description: The electronic signature attached to the file lacks a time reference

- Code: 00105

Description: The time reference associated with the electronic signature attached to the file is later than the date on which the file was received

- Code: 00106

Description: The compressed file is empty or not legible

- Code: 00200

Description: File does not conform to the format (the message description specifies the number of points attributed to the non-conformity)

- Code: 00201

Description: It is not possible to proceed with further checks because the format errors present in the file exceed the maximum permitted number (50)

## Check on the coherence of the content

This check is performed to ensure the consistency of the content in the information elements in line with the technical rules. If these rules are not respected, the document is rejected with the following reasons:

- Code: 00400

Description: With a rate of zero, the Natura was not specified or not correctly entered (remember that the N6 nature is only compatible with a rate of 0 for invoices issued, whereas it is only compatible with a rate other than 0 for invoices received)
(if the summary data shows that the VAT rate is equal to zero, the nature of the transaction must be stated, justifying the zero rate. For a VAT rate of zero, the nature of the transaction must always be entered, with the sole exception, for cases of DTR, of the value N6. For a VAT rate other than zero, the nature of the transaction must always be entered, with the sole exception, for cases of DTR, of the value N6)

- Code: 00401

Description: With a rate that is not zero, the specified Natura is not compatible with the transaction
(if the summary data shows that the VAT rate is not zero:

- in cases of DTE, the nature of the transaction must not be entered;
- in cases of DTR, the only nature that can be compatible with the transaction is N6)
- Code: 00420

Description: With a EsigibilitalVA of S (Split-Payment), the N6 value has been specified for Natura
(a transaction with a N6 nature cannot entail a VAT payment method using the 'split payment' mode)

- Code: 00424

Description: The rate is not stated in percentage terms
(the VAT rate must always be expressed in percentage terms; for example, a rate of $10 \%$ is expressed as 10.00 and not as 0.10 )

- Code: 00431

Description: With TipoDocumento equal to TD07 (simplified invoice) or TD08 (simplified credit note), the Buyer/Orderer's Identificativi Fiscali and Altri Dati Identificativi have not been entered (at least one of the two must be present in the file)
(for simplified-type documents (document type TD07 or TD08) contained in a DTE-type file, it is possible to insert either the tax identifiers or other personal details, or both, to identify the counterparty (buyer/orderer). The absence of both of these is not permitted)

- Code: 00432

Description: With Tipo Documento equal to TD01 (invoice), TD04 (credit note) or TD05 (debit note), the Buyer/Orderer's Identificativi Fiscali have not been specified
(for ordinary documents (document type TD01, TD04 or TD05) contained in a DTE-type file, it is obligatory to insert their tax identifiers in order to identify the counterparty (buyer/orderer)

- Code: 00433

Description: Imposta or Aliquota have not been entered (both must be present in the file, unless TipoDocumento is TD07, simplified invoice, or TD08, simplified credit note)
(only for simplified-type documents (document type TD07 or TD08), it is possible to indicate, as a non-exclusive alternative, the VAT rate or the tax. In all other cases, both elements must be present)

- Code: 00434

Description: Imposta and Aliquota not consistent
(the VAT rate and tax present in a summary data block are judged to be inconsistent when:

- the VAT rate is equal to zero and the tax amount is not zero
- the VAT rate is not zero and the tax amount is zero and the valuation of the latter as zero is not justifiable with a low value for the taxable base, that is, when [rate * taxable base] / $100>0.00$ )
- Code: 00435

Description: Detraibile and Deducibile cannot be present at the same time with reference to the same DatiRiepilogo
(a single amount cannot refer to expenses that are both tax-deductible and income-deductible simultaneously)

- Code: 00436

Description: DataRegistrazione earlier than the document date
(a document's registration date indicated in the DTR-type file cannot be earlier than the date of the document itself; this check is also performed where the document type is TD12 but only if field 3.2.3.1.2 <Data> is present)

- Code: 00442

Description: Correction is not possible because the data has already been deleted
(it is not possible to correct the document specified in the correction file since it has already been deleted)

- Code: 00443

Description: Cancellation is not possible because the data has already been deleted
(it is not possible to cancel the document or the file specified in the cancellation file since they have already been deleted previously)

- Code: 00444

Description: The original file specified in the IdFile field is non-existent (the identifier of a file that does not exist was specified in the correction/cancellation file)

- Code: 00445

Description: The file specified in the IdFile field is not the original file (the correction/cancellation file must correct/cancel the original file and not correction/cancellation files)

- Code: 00446

Description: Posizione not found within the original file
(the document position indicated in the correction/cancellation file is not a position that exists within the file specified as being subject to correction/cancellation)

- Code: 00447

Description: A correction file must not contain more than one document (it is only possible to modify one document at a time with a correction file)

- Code: 00448 (check in force from 1 January 2021)

Description: the generic value N2, N3 or N6 is no longer permitted as nature code of the transaction (from 1 January 2021 it's no longer permitted to use the 'father' nature codes but only the detailed codes, where applicable; in particular the codes N2, N3 and N6 can no longer be used)

- Code: 00460

Description: The Tipo Documento is not consistent with the Seller/Provider's Country
(in a DTR-type file it is possible to insert data relating to intra-community purchase invoices for goods and/or services (document type TD10 and TD11). However, this is only permitted if the country of the counterparty (seller/provider) is not IT and is one of those for which this type of transaction is permitted ( $A T-B E-B G-C Y-H R-D K-E E-F I-F R-$ $D E-X I-E L-I E-L V-L T-L U-M T-N L-P L-P T-C Z-R O-S K-$ $S I-E S-S E-H U)$ )

- Code: 00461

Description: The Tipo Documento is not permitted for invoices issued
(in a DTE-type file it is not possible to insert data relating to intracommunity purchase invoices for goods and/or services (document type TD10 and TD11)).

- Code: 00462

Description: The Data must be entered (it can only be left empty for TipoDocumento equal to TD12, summary document)
(in a DTR-type file, the document date must always be specified, unless it is a summary document (TD12), in which case it is optional)

- Code: 00464

Description: The Seller/Provider's Identificativi Fiscali have not been entered (this is only admissible where TipoDocumento is TD12, summary document)
(in a DTR-type file, the tax identifiers of the seller/provider must always be specified, unless only summary document data (TD12) has been reported)

- Code: 00467

Description: With reference to the same Buyer/Orderer block, summary document data has been reported together with data for other document types
(in a DTE-type file, data relating to summary documents (TD12) and data relating to other types of document cannot be present at the same time for a single counterparty (buyer/orderer); the presence of a TD12 document does not permit document types other than TD12 in relation to the same counterparty (buyer/orderer))

- Code: 00468

Description: With reference to the same Seller/Provider block, summary document data has been reported together with data for other document types
(in a DTR-type file, data relating to summary documents (TD12) and data relating to other types of document cannot be present at the same time for a single counterparty (seller/provider); the presence of a TD12 document does not permit document types other than TD12 in relation to the same counterparty (seller/provider))

- Code: 00469

Description: The subject that signed the file is neither the signatory of the original file nor the owner of the data contained in the original file (the correction or cancellation file must be signed by the same subject who signed the original file subject to correction or cancellation, or it must be signed by the same subject (or a delegate thereof) who appears as the seller/provider (for DTE) or buyer/orderer (for DTR) in the original file subject to correction or cancellation)

- Code: 00470

Description: The VAT number and/or taxpayer identification code (codice fiscale) of the owner of the data contained in the original file has changed (the correction file must not contain seller/provider (for DTE) or buyer/orderer (for DTR) tax identifiers that are different from those contained in the original file subject to correction)

## Check on the validity of the invoice data content

The Receiving System checks the entry and validity of some information present in the transmitted document in order to prevent situations of incorrect and/or non-processable data; in particular, a check is performed on the validity of the taxpayer identification codes and VAT numbers of the seller/provider, buyer/orderer, tax representative, by verifying that they are in the Tax Register; the check is not carried out for tax identities assigned by foreign authorities.

If even only one of these checks has a negative result, the document is refused with the following explanations:

- Code: 00301

Description: The Seller/Provider's VAT number is not valid

- Code: 00302

Description: The Seller/Provider's taxpayer identification code (codice fiscale) is not valid

- Code: 00303

Description: The Tax Representative's VAT number is not valid

- Code: 00305

Description: The Buyer/Orderer's VAT number is not valid

- Code: 00306

Description: The Buyer/Orderer's taxpayer identification code (codice fiscale) is not valid

- Code: 00321

Description: In the presence of a VAT number of Seller/Provider's VAT group, the identification code of Seller/Provider must be present and filled with an identification code af a person participating in the VAT group

- Code: 00325

Description: In the presence of a VAT number of Buyer/Orderer's VAT group, the identification code of Buyer/Orderer must be present and filled with an identification code af a person participating in the VAT group

## Transmission authorisation check

The Receiving System checks that the transmitted file comes from an 'authorised' subject, as the same seller/provider (for the data of issued invoices) or the buyer/orderer (for the data of received invoices), or the subject appointed by the seller/provider (for the data of issued invoices) or buyer/orderer (for the data of received invoices) according to the procedures provided for the Revenue Agency's IT system, or an intermediary subject, or subject which, in relation to the seller/provider (for the data of issued invoices) or buyer/orderer (for the data of received invoices), occupies one of the positions specified in the general table of position codes available in the annual VAT form instructions, explicitly declared in the file (in the DatiFatturaHeader $\rightarrow$ Dichiarante $\rightarrow$ CodiceCarica field):

- Code: 00600

Description: Subject not authorised for transmission
In addition to all of the types of check listed in the previous points, there are also checks which do not entail the rejection of the file but are rather just a notice to the transmitter:

- Code: 00500

Description: Vat number of the Seller/Provider no longer in the Tax Register
(the check is only performed for document types other than TD12 or, if equal to TD12, only for issued invoice data (DTE))

- Code: 00501

Description: Vat number of the Buyer/Orderer no longer in the Tax Register (the check is only performed for document types other than TD12 or, if equal to TD12, only for received invoice data (DTR))

- Code: 00502

Description: Vat number of the Tax Representative no longer in the Tax Register

- Code: 00503

Description: The document date is not compatible with the reference period
(the check produces a warning when a file, received before the established deadline for sending invoice data relating to the reference period, shows a date in the Data field that is prior to the start date of the same period)

- Code: 00504

Description: The document registration date is not compatible with the reference period
(the check produces a warning when a file, received before the established deadline for sending invoice data relating to the reference period, shows a date in the DataRegistrazione field that is prior to the start date of the same period)

## APPENDIX 3: ORDINARY INVOICE

## 1. XML FILE SCHEMA

```
<?xml version="1.0" encoding="utf-8"?>
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema"
    xmlns:ds="http://www.w3.org/2000/09/xmldsig#"
    xmlns="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v1.2"
    targetNamespace="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v1.2"
    version="1.2.1">
<xs:import namespace="http://www.w3.org/2000/09/xmldsig#"
schemaLocation="http://www.w3.org/TR/2002/REC-xmldsig-core-20020212/xmldsig-core-schema.xsd" />
<xs:element name="FatturaElettronica" type="FatturaElettronicaType">
    <xs:annotation>
    <xs:documentation>XML schema fatture destinate a PA e privati in forma ordinaria 1.2.1</xs:documentation>
    </xs:annotation>
</xs:element>
<xs:complexType name="FatturaElettronicaType">
    <xs:sequence>
    <xs:element name="FatturaElettronicaHeader" type="FatturaElettronicaHeaderType" />
    <xs:element name="FatturaElettronicaBody" type="FatturaElettronicaBodyType" maxOccurs="unbounded" />
    <xs:element ref="ds:Signature" minOccurs="0" />
    </xs:sequence>
    <xs:attribute name="versione" type="FormatoTrasmissioneType" use="required" />
    <xs:attribute name="SistemaEmittente" type="String10Type" use="optional" />
</xs:complexType>
<xs:complexType name="FatturaElettronicaHeaderType">
    <xs:sequence>
    <xs:element name="DatiTrasmissione" type="DatiTrasmissioneType"
    <xs:element name="CedentePrestatore"
    <xs:element name="RappresentanteFiscale"
/>
    <xs:element name="CessionarioCommittente" type="CessionarioCommittenteType" />
    <xs:element name="TerzoIntermediarioOSoggettoEmittente" type="TerzoIntermediarioSoggettoEmittenteType"
minOccurs="0" />
    <xs:element name="SoggettoEmittente" type="SoggettoEmittenteType" minOccurs="0" />
    </xs:sequence>
</xs:complexType>
<xs:complexType name="FatturaElettronicaBodyType">
    <xs:sequence>
    <xs:element name="DatiGenerali" type="DatiGeneraliType" />
    <xs:element name="DatiBeniServizi" type="DatiBeniServiziType" />
    <xs:element name="DatiVeicoli" type="DatiVeicoliType" minOccurs="0" />
    <xs:element name="DatiPagamento" type="DatiPagamentoType" minOccurs="0" maxOccurs="unbounded" />
    <xs:element name="Allegati" type="AllegatiType" minOccurs="0" maxOccurs="unbounded" />
    </xs:sequence>
</xs:complexType>
<xs:complexType name="DatiTrasmissioneType">
    <xs:annotation>
    <xs:documentation>Blocco relativo ai dati di trasmissione della Fattura Elettronica</xs:documentation>
    </xs:annotation>
```

```
<xs:sequence>
    <xs:element name="IdTrasmittente" type="IdFiscaleType" />
    <xs:element name="Progressivolnvio" type="String10Type" />
    <xs:element name="FormatoTrasmissione" type="FormatoTrasmissioneType" />
    <xs:element name="CodiceDestinatario" type="CodiceDestinatarioType" />
    <xs:element name="ContattiTrasmittente" type="ContattiTrasmittenteType" minOccurs="0" />
    <xs:element name="PECDestinatario" type="EmailType" minOccurs="0" />
    </xs:sequence>
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2021-->
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```
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2021-->
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previsti)</xs:documentation>
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633/72)</xs:documentation>
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~]))+&quot;)@([!#-'*+/-9=?A--Z-_~]+(\.[!#-'*+/-9=?A--Z^-~-]+)*\\[[\t -Z^_~]*\])" />
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<!-
```

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``` NUMBERS
``` \(\qquad\)
``` -->
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```

```
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</xs:simpleType>
</xs:schema>
```


## 2. TABLE FORMAT SCHEMA

|  | mewor | Suarkestamithe | Kanna ned atend wion |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1-42tatietrunicaltader |  |  |  | $0^{\text {ct }}$ |  |
| 1.1 clatiframhavas |  |  |  | ". |  |
| 1.1.1 ddIrasmittents? |  |  |  | \#* |  |
| 1.1.1.1 - adpaeser | - |  | nmex | H* | 1 |
| 1.1.12 didCodices | -me | \% | - | H* | - |
| 1.1.2 - Progressivalinitos | -ucle |  | - | un | 4 |
| 1.1.3 eformatoTrasmistiones | m* |  |  <br>  | ** | 1 |
| 1.1.4 -CodiceDestinatarios | -m |  | $\square$ | ** | 4.7 |
| 1.1.S sContatifirasmittentos |  |  |  | ** |  |
| 115.1 *Teedosor | $m=n$ | Fixariomis | -mbers | + | 9.4 |
| 1.55 .2 semals | an | - | -naxas | is | 1.5s |
| 11.5 a PECDeatinatarion | m= | -7me-n-rmern- | Emita | ** | 1.70 |
| 12. Sombinterestitere |  |  |  | \% |  |
| 12.101asAnagraflis |  |  |  | ** |  |
| 12.2.1 ddfiecaiowhe |  |  |  | ** |  |
| 12.1.1.1 *idPasse* | - |  |  | ** | 1 |
| 12.1.1.2 sldCodice | $\underline{\sim 4}$ | molusis | nimerse | $\pi \mathrm{m}$ | 2-* |
| 12.1.2 Codicefisicala- | + | - | $\square$ | $4 \times$ | ITtr |
| 12.:1 sAnogaticis |  |  |  | Itis |  |
| 12.1.31 eDenominazions | -2-mom |  | - | ** | *- |
| 12.1.12 Atomes | --um |  | -mm | * ${ }^{\text {a }}$ | \%. |
| 1.21 .33 *Cognoftes | mevitr |  | -0.0]tit | ** | tou |
| 121.1.4 *Titalo | -20] | - | - | ** | *- |
| 12.1.2. ${ }^{\text {codeORP }}$ | -** |  <br>  | - | ** | 4-* |
| 12.14 *Albaprofestionalu- | m-tion | [-memer | $\square$ | * | f* |
| 12.1.5 eprovinciaNbor | - | -4ime- | wom | in | 1 |
| 12.1.5 *WumeroiscrizionzAbos | $\cdots$ |  | - | ** | +100 |
| 12.7 - CatalscrisioneNibos | *** |  |  | ** | * |
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| 12.2 esedes |  |  |  | "* |  |
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| 1223 SCAP- | -m | 140- | [-6- | \% | 1 |
| 122.4 EComune | -mane | - | nimar | $\underline{\sim}$ | Tis |
| 1.22.5 *Provihals | =an |  | -80nat | * | T |
| 1278 - Kazions | -m |  | Erisiz | -t | 1 |
| 12.2 estabileOrganitraziones |  |  |  | $4 *$ |  |
| 123:1 -infituro | 4 |  | $\square$ | $\cdots$ | T |
| 12.32 diumerociviour | 4 |  | $\cdots$ | ** | +10 |
| 123.3 ACAP) | -m | no- | $\square$ | \% | t |
| 123.4 *Coname | 20x |  | + | \% | +1\% |
| 123.5. AProvicis | -2- |  | 20xam | 41 | 1 |
| 1235 - Kationan | \#ns |  | F月ax | H\% | 1 |
| 1.2 .4 stserizioneREAs |  |  |  | ** |  |
| 12.14 aimelor | \#-7 |  | FR1at\|r | 48 | 1 |
| 1.24 .2 कumerofits | -man | - $-2+2$ | $\square$ | int | t- |
| 124.1 *CaptaisSocialer | \#+ | \|m+mm*- |  | ** | t.t |
| 12.4 -Sociotinko* | - |  |  | ** | 1 |
| 12.5 estatociquidazioes* | -r |  |  | H\% | 1 |
| 12.5 -Contatt |  | -2manomus |  | * |  |
| 125.1 - Tillotosot | 4 m | Hermerme | - | 4 * | 7.8 |
| 12.52 ¢ xx | -20] | \% | - | * | 3.* |
| 1.2.5.3 EErals | -m | E- | - - | ** | 7ive |
| 126 apiferimetodmministrazioner | -iciem |  | nexirime | ar | t-a |
| 1.1. sfappessintanttiscelo |  |  |  | ** |  |
| 13.1 -DatAnagraficis |  |  |  | ** |  |
| 1.3.1.1 addisiscalowh- |  |  |  | * |  |
| 1.3.1.1.1 sldPaeses | mm |  | * M.ectil | ** | 1 |
| 13,1.1.2 stdCodice* | -m | --at-- | - | "* | $3 \times$ |
| 11.12 aCodiseflataler |  | P- | 5-204 | * | T17\% |


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| 13.13 eAnsgrafican |  |  |  | $\cdots$ |  |
| 1.3.1.3.1 *Desominazioner | -->>0** |  | - | 40 | N* |
| 1.21.1.2 - Kortes | -mates |  | -mane tion | 45 | 1-* |
| 1.3.1.1.3 <Cognoms* | -man |  | - | tin | 1 |
| 1313,4 *Tillolo | - | * | -manem | + | $1 \cdot$ |
| 13.3.1.5 *CodECOFI | ** |  <br> andlenas sen = *han | - | ab | *-17 |
| 1.4 e6essionervecommitrento |  |  |  | cos |  |
| 1.4.1 -DasAeagrafic |  |  |  | ** |  |
| 1.4.1.1 eldiliscrievts |  |  <br>  |  | ** |  |
| 1.4.1.1.1 *idPaese | -- | -m-momololmomolai- | calsmes | * | 1 |
| 1.41.1.2 eldCosicts | mm | -samme | -mxamen | as | \% $=0$ |
| 1.412 < Codtoeflisoater | 14tir | - | -a | 411 | 1 |
| 1413 -Anagialicior |  | - - -r-me |  | 4* |  |
| 1.4.1.1.1 <Denominazione | - |  | -mision | 45 | +-* |
| 1.413 .2 -Komes | nematrs |  | -mamernm | $4 *$ | $1 \cdot$ |
| 1.4.1.3.3 *Cognoms* | --ats |  | -minom | 40 | 1-" |
| 1.4.13.4 *Tholor | *mats | - | -mmine | + | 1-* |
| 1.4.1.1.5 -CodECOP | *** |  | -minem | so | *-" |
| 1.4 .2 <Sedeo |  |  <br>  |  | 98 |  |
| 1.421 -hidilazos | - |  | - | $\pi$ | 4 |
| 1.422 SMunerocivicos | -uns |  | - | 47. | *-t |
| 1423 - CAP | - | - | -nve | 3 | $\stackrel{1}{8}$ |
| 1.424 Scomuns | $\square$ |  | - | 40 | 1-n |
| 1.423 -Prouinclar | - |  | - | an | + |
| 1428 *Wwiens | Nent |  | Examil | 4 | T |
| 1.4.3 <StabilsOrgantzazione |  |  |  | so |  |
| 1.431 enditirizos | \%- $\quad$ m |  | - | 10 | 1-4 |
| 1.432 SlumuedClicou | - | - | - | an | + |
| 1433 CAAP | Nest | $\underline{0}$ | 上** | $4{ }^{48}$ | 1 |
| 1.4.3 scomune |  |  | Emer | 86 | + |
| 1.431 -Provincier | - |  | Mrair | * | \% |
| 1.435 elarione | - |  | - 11 | $\frac{18}{48}$ | $\frac{7}{7}$ |
| 14.4 -Rugprssantantofistalor |  |  |  | ds |  |
| 1.4 .4 .1 aldiricaielvts |  |  |  | 4 m |  |
| 1.44.1.1 elpraese | mex |  | Eax.meit | 40 | 1 |
| 1.4.4.1.2 aldicasioer | amo | -ancou- | -mime | $a \mathrm{~b}$ | x-a |
| 1.642 <Denáminusiont- | - | \|-2.am- | $\underline{\square}$ | 4 | TTII |
|  | - |  | - $=$ | क | 1." |
| 1.4.4. <Copyome* | $\underline{\square}$ |  | - | +1 | 1-4 |
| 15 aTersthtermerilario0\$ogpuituenilimelor |  |  |  | क |  |
| 15.1 <latinaapraticis |  |  |  | ab |  |
| 15.1.1 - |  |  |  | ** |  |
| 1.5.1.1.1 stdPaeses | *-\% |  | 2-x.xey | dh | 1 |
| 15.1.1.2 AldCofics | nem | \|eveman | 2minter | 4 | 1-7 |
| 1.5.12 -Codhoel iscateo | 5 | . | - | $\infty$ | \%in |
| 1.5.13 *Amgrantear |  | 1--**- |  | \% |  |
| 15.1.1.1 -Denominazione2 | "40xier | \|-\% | mexmime | as | 1-" |
| 15.1.3.2 -Komss | atisater |  | -imation | ** | 1. |
| 1.5.1.1.3 -Cognomes | -xant | -5irmen- | - | 45 | +" |
| 1.5.1.1.4 *Thalo* | --20 | - | - | ** | 1-a |
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## APPENDIX 4: SIMPLIFIED INVOICE

## 1. XML FILE SCHEMA

```
<?xml version="1.0" encoding="utf-8"?>
<xs:schema
    xmlns:xs="http://www.w3.org/2001/XMLSchema"
    xmlns:ds="http://www.w3.org/2000/09/xmldsig#"
    xmlns="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v1.0"
    targetNamespace="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v1.0"
    version="1.0.1">
```

<xs:import namespace="http://www.w3.org/2000/09/xmldsig\#" schemaLocation="http://www.w3.org/TR/2002/REC
xmldsig-core-20020212/xmldsig-core-schema.xsd" />
<xs:element name="FatturaElettronicaSemplificata" type="FatturaElettronicaType">
[xs:annotation](xs:annotation)
[xs:documentation](xs:documentation)
XML schema fatture destinate a privati in forma semplificata 1.0.1
</xs:documentation>
</xs:annotation>
</xs:element>
<xs:complexType name="FatturaElettronicaType">
[xs:sequence](xs:sequence)
<xs:element name="FatturaElettronicaHeader" type="FatturaElettronicaHeaderType" />
<xs:element name="FatturaElettronicaBody" type="FatturaElettronicaBodyType" maxOccurs="unbounded" />
<xs:element ref="ds:Signature" minOccurs="0" />
</xs:sequence>
<xs:attribute name="versione" type="FormatoTrasmissioneType" use="required" />
<xs:attribute name="SistemaEmittente" type="String10Type" use="optional" />
</xs:complexType>
<xs:complexType name="FatturaElettronicaHeaderType">
[xs:sequence](xs:sequence)
<xs:element name="DatiTrasmissione" type="DatiTrasmissioneType" />
<xs:element name="CedentePrestatore" type="CedentePrestatoreType" />
<xs:element name="CessionarioCommittente" type="CessionarioCommittenteType" />
<xs:element name="SoggettoEmittente" type="SoggettoEmittenteType" minOccurs="0" />
</xs:sequence>
</xs:complexType>
<xs:complexType name="FatturaElettronicaBodyType">
[xs:sequence](xs:sequence)
<xs:element name="DatiGenerali" type="DatiGeneraliType" />
<xs:element name="DatiBeniServizi" type="DatiBeniServiziType" maxOccurs="unbounded" />
<xs:element name="Allegati" type="AllegatiType" minOccurs="0" maxOccurs="unbounded" />
</xs:sequence>
</xs:complexType>
<xs:complexType name="DatiTrasmissioneType">
[xs:annotation](xs:annotation)
[xs:documentation](xs:documentation)Blocco relativo ai dati di trasmissione della Fattura Elettronica</xs:documentation>
</xs:annotation>
[xs:sequence](xs:sequence)
<xs:element name="IdTrasmittente" type="IdFiscaleType" />
<xs:element name="Progressivolnvio" type="String10Type" />
<xs:element name="FormatoTrasmissione" type="FormatoTrasmissioneType" />

```
    <xs:element name="CodiceDestinatario" type="CodiceDestinatarioType" />
    <xs:element name="PECDestinatario" type="EmailType" minOccurs="0" />
    </xs:sequence>
</xs:complexType>
<xs:simpleType name="CodiceDestinatarioType">
    <xs:restriction base="xs:string">
    <xs:pattern value="[A-Z0-9]{7}" />
    </xs:restriction>
</xs:simpleType>
<xs:complexType name="IdFiscaleType">
    <xs:sequence>
    <xs:element name="IdPaese" type="NazioneType" />
    <xs:element name="IdCodice" type="CodiceType" />
    </xs:sequence>
</xs:complexType>
<xs:simpleType name="CodiceType">
    <xs:restriction base="xs:string">
    <xs:minLength value="1" />
    <xs:maxLength value="28" />
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="FormatoTrasmissioneType">
    <xs:restriction base="xs:string">
    <xs:length value="5" />
            <xs:enumeration value="FSM10">
            <xs:annotation>
                    <xs:documentation>Fattura verso privati semplificata</xs:documentation>
                    </xs:annotation>
                        </xs:enumeration>
    </xs:restriction>
</xs:simpleType>
<xs:complexType name="DatiGeneraliType">
    <xs:annotation>
    <xs:documentation>Blocco relativo ai Dati Generali della Fattura Elettronica</xs:documentation>
    </xs:annotation>
    <xs:sequence>
    <xs:element name="DatiGeneraliDocumento" type="DatiGeneraliDocumentoType" />
    <xs:element name="DatiFatturaRettificata" type="DatiFatturaRettificataType" minOccurs="0" />
</xs:sequence>
</xs:complexType>
<xs:complexType name="DatiGeneraliDocumentoType">
    <xs:sequence>
    <xs:element name="TipoDocumento" type="TipoDocumentoType" />
    <xs:element name="Divisa" type="DivisaType" />
    <xs:element name="Data" type="DataFatturaType" />
    <xs:element name="Numero" type="String2OType" />
    <xs:element name="BolloVirtuale" type="BolloVirtualeType" minOccurs="0" />
    </xs:sequence>
</xs:complexType>
<xs:complexType name="DatiFatturaRettificataType">
    <xs:sequence>
    <xs:element name="NumeroFR" type="String20Type" />
    <xs:element name="DataFR" type="DataFatturaType" />
    <xs:element name="ElementiRettificati" type="String1000LatinType" />
    </xs:sequence>
</xs:complexType>
```

```
<xs:simpleType name="Art73Type">
    <xs:restriction base="xs:string">
    <xs:length value="2" />
    <xs:enumeration value="SI">
        <xs:annotation>
        <xs:documentation>SI = Documento emesso secondo modalità e termini stabiliti con DM ai sensi dell'art. 73 DPR
633/72</xs:documentation>
        </xs:annotation>
    </xs:enumeration>
    </xs:restriction>
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->
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```

```
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        </xs:enumeration>
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'*+/-9=?A-Z^_~~]+(\.[!#-'*+/-9=?A-Z^-~~-]+)*/\\[\t -Z^_~]*\])" />
            </xs:restriction>
</xs:simpleType>
<!--
```

$\qquad$

``` NUMBERS
``` \(\qquad\)
``` -->
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## 2. TABLE FORMAT SChEMA




| IDe Nome Tag XME | Tipo info | Functional Ansciption | $\begin{aligned} & \text { Fornat and } \\ & \text { allowed values } \end{aligned}$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 2 \&FatturaElettronicaBody? |  |  <br>  |  | (\%) |  |
| 2.1 coatigeneralp |  |  <br>  |  | *** |  |
| 21.1 -DatiGaperaliDocumentos |  |  |  | Sp |  |
| 2.1.1.1 <TipoDscumenta> |  | waxtment |  | 0 * | 4 |
| 2.1.12 <Diviss> | 38 |  artnationcrive | thebr namin neximotion Nowity trantiry <br>  <br>  <br>  | cts | 1 |
| 2.1.1.3 <Duta> | w ${ }^{\text {m }}$ |  |  ne tr Biown peritition TMMM m | eb | * |
| 2.4.1.4 Anumerco | avatumes |  Hixivth | ereximetive | 4 ts | 1-m |
| 2.154 CbolloVirusios |  |  | 亩 | a | I |
| 21.2 ©atiFaturaRettificata> |  |  <br>  |  | $44^{10}$ |  |
| 2.1.2.1 <tumsrefro | un | -ivurse ntalevar | Exavinter | e\% | 1-3 |
| 2.1.2.2 <Disafit | * ${ }^{\text {m }}$ |  |  | 410 | * |
| 2.1.23 EElimentiforiticatp | amanemay |  | ernerneting | 1tn | 1-190 |
| 2.2 ciatikeniServizis |  |  <br>  |  | \%* |  |
| 2.2 .1 CDescrizione? | axmanos |  | nadinetr | 4 A | 1-1wom |
| 2.2 .2 elmportos | sumse |  | nemetinat manay Nourse secenernin ne wey withe fausm bult | et | 4-1 |
| 2.2 .3 © Datili A |  | Smeweymith mertic |  | ato |  |
| 2.2.2.1 simpasts | $\cdots$ |  <br>  |  | ats | t- ${ }^{17}$ |
| 2.2.3.2 <Allquota> | atem |  |  | nts | i. 1 |
| 2.2 .4 Natura> | nestive |  <br>  |  | 40 | t-* |
| 2.5 <RiferimentoNormativo? | Enernatimitry | mrem | strarrectere | 43 | 10140 |
| 2.3 sAllegatp |  | \%raber |  | 4 w |  |
| 2.3.1 eNomeAttachments | amatues | amodeter | Examere | atb | 1-6 |
| 23.2 sAlgoritmoCompressiones | ximis |  |  | 45 | 1.3 |
| 23.3 eformatoAttachment | x9mm |  | motmokettes | $4{ }^{4}$ | $1-3$ |
| 23.4 -DestrizioneAttachments | annationty | minter immerim | mavrentime | 45 | 1-4int |
| 23.6 Attachment | wimutsy |  Wwervel iumen be Ph nef neith | andinny ive | $4{ }^{4}$ | valatert tems <br>  sienoce try anthun invocs. |

## CODES

| <Resimaflineate: (tax lys |  |
| :---: | :---: |
| RF01 | Ordmary |
| aFO2 | Minmum tarpoyers (ACL. 1, sectue 96-117, Hatas Low 24407) |
| RFO4 |  |
| 2ras |  |
| 2 Fos | Warch seios (A0t 74, wection 1, Faikn Prentartial Decree 63372) |
| 9F97 | Efrotia fart 74, c. 1 DPPR (133/73) |
| mpas |  |
| Rfas |  |
| afis |  |
| AF511 |  |
| RF12 |  |
| APId | Door-b-docr saves (Aut. 25 -bis, secfon 0, nalm Prusiberas Decree 60073) |
| RF5 |  |
| aris |  |
| 2F: |  |
| RP57 |  |
| Pfs: | Othat |
| RF13 | Flit rato (At. 1. socton 34-89, fation Las 1902014) |
|  | CTipoDocamentos |
| T007 | smphted imicose |
| TO94 | sappited credt note |
| TD98 | simplitud deerl tole |
|  | <TipoNature |
| NT |  |
| N2.1 |  |
| N2: | not sutyect - pfior caubs |
| N2. 1 | not tasable - esporators |
| N2. 2 | not mavele - Tita Comminty trinsters |
| N2. 3 | not lasocle - trensters to San Marno |
| W3.4 | not luable - transactions trustad as anport upplat |
| N2. ${ }^{\text {a }}$ | not tasable - tor dectarsoicn of atemi |
| W13.8 |  |
| N4 | coampl |
| NS | margin regime / VAT net exposes an imicice |

## APPENDIX 5: TRANSACTION TO AND FROM SUBJECT THAT ARE NONRESIDENTS, NOT ESTABLISHED AND NOT IDENTIFIED IN ITALY - XSD SCHEMA

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xmlns:ds="http://www.w3.org/2000/09/xmldsig\#"
xmlns="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v2.0"
targetNamespace="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fatture/v2.0"
version="2.1.1">
<xs:import namespace="http://www.w3.org/2000/09/xmldsig\#" schemaLocation="http://www.w3.org/TR/2002/REC-xmldsig-core-20020212/xmldsig-core-schema.xsd" />

```
<!-- =======================================================================-->
<!-- ELEMENTI
-->
<!--======================================================================-->
<xs:element name="DatiFattura" type="DatiFatturaType">
    <xs:annotation>
    <xs:documentation>XML schema fatture emesse e ricevute ex D.Lgs. 127/205 (art.1, c.3) 2.1.1</xs:documentation>
    </xs:annotation>
</xs:element>
<!-- =========================================================================-->
<!-- TIPI -->
<!- =======================================================================-->
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    <xs:sequence>
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            <xs:element name="DTR" type="DTRType" />
            <xs:element name="ANN" type="ANNType" />
    </xs:choice>
    <xs:element ref ="ds:Signature" minOccurs="0" />
    </xs:sequence>
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    <xs:sequence>
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</xs:complexType>
<xs:complexType name="DTEType">
```

```
    <xs:sequence>
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maxOccurs="1000" />
    <xs:element name="Rettifica" type="RettificaType" minOccurs="0" />
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    <xs:sequence>
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    <xs:element name="CedentePrestatoreDTR" type="CedentePrestatoreDTRType" minOccurs="1"
maxOccurs="1000" />
    <xs:element name="Rettifica" type="RettificaType" minOccurs="0" />
    </xs:sequence>
</xs:complexType>
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    <xs:sequence>
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Prestatore</xs:documentation></xs:annotation>
    <xs:sequence>
    <xs:element name="IdentificativiFiscali" type="IdentificativiFiscaliITType" />
    <xs:element name="AltriDatildentificativi" type="AltriDatildentificativilTType" minOccurs="0" />
    </xs:sequence>
</xs:complexType>
<xs:annotation><xs:documentation>Blocco relativo ai dati del Cedente /
Prestatore</xs:documentation></xs:annotation>
    <xs:complexType name="CedentePrestatoreDTRType">
    <xs:sequence>
    <xs:element name="IdentificativiFiscali" type="IdentificativiFiscaliType" minOccurs="0" />
    <xs:element name="AltriDatildentificativi" type="AltriDatildentificativiType" minOccurs="0" />
    <xs:element name="DatiFatturaBodyDTR" type="DatiFatturaBodyDTRType" maxOccurs="1000" />
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</xs:complexType>
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    <xs:element name="AltriDatildentificativi" type="AltriDatildentificativiType" minOccurs="0" />
    <xs:element name="DatiFatturaBodyDTE" type="DatiFatturaBodyDTEType" maxOccurs="1000" />
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</xs:complexType>
<xs:complexType name="CessionarioCommittenteDTRType">
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Committente</xs:documentation></xs:annotation>
```

```
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    <xs:sequence>
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    </xs:sequence>
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    <xs:sequence>
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    <xs:element name="CodiceFiscale" type="CodiceFiscaleType" minOccurs="0" />
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<xs:complexType name="AltriDatildentificativilTType">
    <xs:sequence>
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    <xs:element name="Nome" type="String60LatinType" minOccurs="0" />
    <xs:element name="Cognome" type="String60LatinType" minOccurs="0" />
    <xs:element name="Sede" type="IndirizzoType" minOccurs="0" />
                            <xs:element name="StabileOrganizzazione" type="IndirizzoType" minOccurs="0" />
                            <xs:element name="RappresentanteFiscale" type="RappresentanteFiscaleITType" minOccurs="0" />
```

```
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    <xs:element name="Cognome" type="String60LatinType" minOccurs="0" />
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                <xs:element name="StabileOrganizzazione" type="IndirizzoType" minOccurs="0" />
                        <xs:element name="RappresentanteFiscale" type="RappresentanteFiscaleType" minOccurs="0" />
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<xs:complexType name="IndirizzoType">
    <xs:sequence>
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    <xs:element name="Comune" type="String60LatinType" minOccurs="0" />
    <xs:element name="Provincia" type="ProvinciaType" minOccurs="0" />
    <xs:element name="Nazione" type="NazioneType" minOccurs="0" />
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    <xs:sequence>
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    <xs:element name="Denominazione" type="String80LatinType" minOccurs="0" />
    <xs:element name="Nome" type="String60LatinType" minOccurs="0" />
    <xs:element name="Cognome" type="String60LatinType" minOccurs="0" />
    </xs:sequence>
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    <xs:sequence>
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    </xs:sequence>
</xs:complexType>
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    <xs:sequence>
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    <xs:element name="Data" type="DataFatturaType" minOccurs="0" />
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```

```
    <xs:element name="DataRegistrazione" type="DataFatturaType"
        />
    </xs:sequence>
</xs:complexType>
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    <xs:sequence>
    <xs:element name="ImponibileImporto" type="Amount2DecimalType" />
    <xs:element name="DatilVA" type="DatilVAType" />
    <xs:element name="Natura" type="NaturaType" minOccurs="0" />
    <xs:element name="Detraibile" type="RateType" minOccurs="0" />
    <xs:element name="Deducibile" type="DeducibileType" minOccurs="0" />
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                <xs:element name="IdCodice" type="CodicelvaType" />
                </xs:sequence>
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    <xs:restriction base="xs:string">
    <xs:pattern value="[A-Z]{2}" />
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</xs:simpleType>
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    </xs:enumeration>
    </xs:restriction>
</xs:simpleType>
```

```
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    </xs:restriction>
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    </xs:restriction>
</xs:simpleType>
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    <xs:pattern value="(\p{IsBasicLatin}{1,8})" />
    </xs:restriction>
</xs:simpleType>
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    <xs:restriction base="xs:normalizedString">
    <xs:pattern value="(\p{IsBasicLatin}{1,5})" />
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="ProvinciaType">
    <xs:restriction base="xs:string">
    <xs:pattern value="[A-Z]{2}" />
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="TipoDocumentoType">
    <xs:restriction base="xs:string">
    <xs:length value="4" />
    <xs:enumeration value="TD01">
        <xs:annotation><xs:documentation>Fattura</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD04">
        <xs:annotation><xs:documentation>Nota di credito</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD05">
        <xs:annotation><xs:documentation>Nota di debito</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD07">
        <xs:annotation><xs:documentation>Fattura semplificata</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD08">
        <xs:annotation><xs:documentation>Nota di credito semplificata</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD10">
        <xs:annotation><xs:documentation>Acquisto beni intra</xs:documentation></xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TD11">
        <xs:annotation><xs:documentation>Acquisto servizi intra</xs:documentation></xs:annotation>
```

```
    </xs:enumeration>
    <xs:enumeration value="TD12">
    <xs:annotation><xs:documentation>Documento riepilogativo (art. 6, DPR
695/1996)</xs:documentation></xs:annotation>
    </xs:enumeration>
    </xs:restriction>
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    <xs:minInclusive value="1970-01-01" />
    <xs:whiteSpace value="collapse"/>
    </xs:restriction>
</xs:simpleType>
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    <xs:restriction base="xs:integer">
    <xs:minInclusive value="1" />
    <xs:maxInclusive value="9999999" />
    <xs:whiteSpace value="collapse"/>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="CaricaType">
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    <xs:maxInclusive value="15" />
    <xs:whiteSpace value="collapse"/>
    </xs:restriction>
</xs:simpleType>
<!-- STRINGHE -->
<xs:simpleType name="String10Type">
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    <xs:pattern value="(\p{lsBasicLatin}{1,10})" />
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String18Type">
    <xs:restriction base="xs:normalizedString">
    <xs:pattern value="(\p{lsBasicLatin}{1,18})" />
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String20Type">
    <xs:restriction base="xs:normalizedString">
    <xs:pattern value="(\p{IsBasicLatin}{1,20})" />
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String60LatinType">
    <xs:restriction base="xs:normalizedString">
    <xs:pattern value="\\p{IsBasicLatin}\p{IsLatin-1Supplement}}{1,60}" />
    </xs:restriction>
</xs:simpleType>
```

```
<xs:simpleType name="String80LatinType">
    <xs:restriction base="xs:normalizedString">
    <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}}{1,80}" />
    </xs:restriction>
</xs:simpleType>
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    <xs:restriction base="xs:string">
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                <xs:enumeration value="DAT2O">
                    <xs:annotation><xs:documentation>Dati fatture versione 2.1</xs:documentation></xs:annotation>
            </xs:enumeration>
    </xs:restriction>
</xs:simpleType>
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    <xs:restriction base="xs:string">
    <xs:enumeration value="N1">
        <xs:annotation><xs:documentation>Escluse ex. art. 15 del D.P.R. 633/1972</xs:documentation></xs:annotation>
    </xs:enumeration>
<!-- IL CODICE SEGUENTE (N2) NON SARA' PIU' VALIDO PER LE FATTURE EMESSE A PARTIRE DAL PRIMO GENNAIO 2021-
->
    <xs:enumeration value="N2">
        <xs:annotation>
            <xs:documentation>Non soggette</xs:documentation>
            </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="N2.1">
        <xs:annotation>
            <xs:documentation>Non soggette ad IVA ai sensi degli artt. da 7 a 7-septies del DPR 633/72</xs:documentation>
            </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="N2.2">
        <xs:annotation>
        <xs:documentation>Non soggette - altri casi</xs:documentation>
        </xs:annotation>
    </xs:enumeration>
<!-- IL CODICE SEGUENTE (N3) NON SARA' PIU' VALIDO PER LE FATTURE EMESSE A PARTIRE DAL PRIMO GENNAIO 2021-
->
    <xs:enumeration value="N3">
        <xs:annotation>
            <xs:documentation>Non imponibili</xs:documentation>
            </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="N3.1">
        <xs:annotation>
        <xs:documentation>Non Imponibili - esportazioni</xs:documentation>
        </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="N3.2">
        <xs:annotation>
            <xs:documentation>Non Imponibili - cessioni intracomunitarie</xs:documentation>
            </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="N3.3">
        <xs:annotation>
```


## [xs:documentation](xs:documentation)Non Imponibili - cessioni verso San Marino</xs:documentation>

</xs:annotation>
</xs:enumeration>
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</xs:annotation>
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</xs:annotation>
</xs:enumeration>
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[xs:documentation](xs:documentation)Non Imponibili - altre operazioni che non concorrono alla formazione del
plafond</xs:documentation>
</xs:annotation>
</xs:enumeration>
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[xs:annotation](xs:annotation)[xs:documentation](xs:documentation)Esenti</xs:documentation></xs:annotation>
</xs:enumeration>
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[xs:annotation](xs:annotation)
[xs:documentation](xs:documentation)Regime del margine/IVA non esposta in fattura</xs:documentation>
</xs:annotation>
</xs:enumeration>
<!-- IL CODICE SEGUENTE (N6) NON SARA' PIU' VALIDO PER LE FATTURE EMESSE A PARTIRE DAL PRIMO GENNAIO 2021-
->
<xs:enumeration value="N6">
[xs:annotation](xs:annotation)[xs:documentation](xs:documentation)Inversione contabile</xs:documentation></xs:annotation>
</xs:enumeration>
<xs:enumeration value="N7">
[xs:annotation](xs:annotation)
[xs:documentation](xs:documentation) IVA assolta in altro stato UE (prestazione di servizi di telecomunicazioni, tele-radiodiffusione ed elettronici ex art. 7-sexies lett. f, g, art. 74-sexies DPR 633/72)
</xs:documentation>
</xs:annotation>
</xs:enumeration>
</xs:restriction>
</xs:simpleType>
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<xs:restriction base="xs:string">
<xs:length value="2" />
<xs:enumeration value="SI">
[xs:annotation](xs:annotation)[xs:documentation](xs:documentation)Spesa deducibile</xs:documentation></xs:annotation>
</xs:enumeration>
</xs:restriction>
</xs:simpleType>
<xs:simpleType name="EsigibilitaIVAType">
<xs:restriction base="xs:string">
<xs:minLength value="1" />
<xs:maxLength value="1" />
<xs:enumeration value="D">
[xs:annotation](xs:annotation)
[xs:documentation](xs:documentation)esigibilità differita</xs:documentation>

```
    </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="|">
        <xs:annotation>
        <xs:documentation>esigibilità immediata</xs:documentation>
        </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="S">
    <xs:annotation>
        <xs:documentation>scissione dei pagamenti</xs:documentation>
    </xs:annotation>
    </xs:enumeration>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="RateType">
    <xs:restriction base="xs:decimal">
    <xs:maxInclusive value="100.00" />
    <xs:pattern value="[0-9]{1,3}\.[0-9]{2}" />
    <xs:whiteSpace value="collapse"/>
    </xs:restriction>
</xs:simpleType>
<!-- NUMERI --
<xs:simpleType name="Amount2DecimalType">
    <xs:restriction base="xs:decimal">
    <xs:pattern value="[\-]?[0-9]{1,11}\.[0-9]{2}" />
    <xs:whiteSpace value="collapse"/>
    </xs:restriction>
</xs:simpleType>
</xs:schema>
```


## APPENDIX 6: INVOICING PROCESS RECEIPTS

Messages for the management of receipts/notices to be sent to the transmitting subject by the ES, or to the ES by the receiving subject, are contained in an XML file, described by the MessaggiFatturaTypes_v1.0.xsd file (see section 10.2) and prepared according to the specifications reported below.

A brief description of the meaning of the columns in the table is provided below:
XML Element: the effective name of the XML tag used in the file compilation phase;

Functional description:

Formats and values allowed:

Compulsory and Required:
a functional description of the XML element;
indicates the type of data format and, where there are restrictions on the data, the set of permitted values for the XML Element (data included within square brackets);
indicates whether or not the data must be entered obligatorily and, if so, the number of times:
<0.1> optional data; if present it can be entered once only
$<0 . N>$ optional data; if present it can be entered N times
<1.1> obligatory information; it appears once only
$<1$.N>obligatory data; it appears at least once
Size min...max: the minimum and maximum size of the XML Element; where just one size number is specified, the length of the field is precisely equal to that exact value; the word "Unbounded" stands for unlimited size.

## 1. DESCRIPTION AND RULES FOR COMPLETION

### 1.1 NOMENCLATURE OF THE FILES FOR THE TRANSMISSION OF RECEIPTS/NOTIFICATIONS

The name of the files for the transmission of receipts/notifications must comply with the following general nomenclature:

Name of the file received with no extension

Message type

Sequential unique code

The Name of the invoice file received with no extension must comply with the rules defined in paragraph 1.2.2. If the filename is not compliant and its length is more than 36 characters the name will be truncated and the characters after the 36th will not be present in the rejection notice.
The Message type can have the following values:

| Value | Description |
| :---: | :--- |
| RC | Delivery receipt |
| NS | Rejection receipt |
| MC | Failed delivery receipt |
| MT | Metadata notice |

The sequential unique code must be an alphanumeric string with a maximum length of 3 characters, with permitted values [a-z], [A-Z], [0-9] that uniquely identify each notice/receipt relative to the file sent.
The character used to separate the elements making up the file name is the underscore ("_"), code ASCII 95, and the extension is always ".xml".
If the ES has received a compressed file, as specified in paragraph 1.2.2, subpara. b), above (e.g.: ITAAABBB99T99X999W_00001.zip) and it is not possible to access its contents because it is "corrupted", the file with which the SE sends the rejection notice to the transmitting entity will have the following file name:

ITAAABBB99T99X999W_00001_NS_001.xmI

### 1.1.1 Delivery receipt for file sent to addressee

This is the receipt sent by the ES to the transmitting entity to report that the file has been delivered to the addressee.
For all transmission channels, this is represented by a signed xml file (nonqualified electronic signature), containing the following information:

| XML Element | Functional <br> description | Format and allowed values | Mandatory <br> values and <br> numerosity | min-max |
| :---: | :---: | :---: | :---: | :---: |
| IdentificativoSDI | Identification <br> number assigned by <br> the ES to the <br> received file | Alphanumeric format | ( |  |

Table 1

The receipt is signed using XAdES technology, and will therefore contain the ds:Signature tag as well as the XML elements indicated above. This refers to the namespace: http://www.w3.org/2000/09/xmldsig\# .


Figure 1

### 1.1.2 REJECTION RECEIPT

This is the notification sent by the ES to the transmitting entity in cases where one or more checks carried out by the ES on the received file have not been passed.
For all transmission channels, this is represented by a signed xml file (nonqualified electronic signature), containing the following information:

| Elemento XML | Descrizione funzionale | Formati e valori ammessi | Obbligatorietà <br> e occorrenze | Dim. <br> $\min -m a x$ |
| :---: | :---: | :---: | :---: | :---: |
| IdentificativoSDI | Identification number assigned by the ES to the received file | Alphanumeric format | <1.1> | $1 . .36$ |
| NomeFile | Name given to the file according to the rules of Technical Specifications | Alphanumeric format | <1.1> | $1 . .50$ |
| Hash | Hash of the transmitted file, calculated with SHA-256 algorithm | Alphanumeric format | <1.1> | unbounded |
| DataOraRicezione | Date and time of the receipt of the file by ES | The date format is represented according to ISO 8601:2004 format, with precision YYYY-MM-DD-HH:MM | <1.1> | 16 |
| RiferimentoArchivio | Optional. This value exists when the Receipt refers an invoce contained in a compressed file. | Complex element | <0.1> |  |
| ListaErrori | List of errors found. | Complex element | <1.1> |  |
| Messageld | Message identification number | Alphanumeric format | <1.1> | $1 . .36$ |
| PecMessageld | Optional. <br> This value exists only in case of messages sent by PEC. PEC message identification number | Alphanumeric format | <0.1> | unbounded |
| Note | Optional. This element contains additional information | Alphanumeric format | <0.1> | unbounded |

Table 2

The receipt is signed using XAdES technology, and will therefore contain the ds:Signature tag as well as the XML elements indicated above. This refers to the namespace: http://www.w3.org/2000/09/xmldsig\# .


Figure 2

### 1.1.3 FAILED DELIVERY RECEIPT

This is the receipt sent by the ES to the transmitting subject in cases in which delivery to the addressee has failed.
For all transmission channels, this is represented by a signed xml file (nonqualified electronic signature), containing the following information:

| Elemento XML | Descrizione funzionale | Formati e valori ammessi | $\begin{gathered} \text { Obbligatorietà } \\ e \\ \text { occorrenze } \end{gathered}$ | Dim. <br> min-max |
| :---: | :---: | :---: | :---: | :---: |
| IdentificativoSDI | Identification number assigned by the ES to the received file | Alphanumeric format | <1.1> | $1 . .36$ |
| NomeFile | Name given to the file according to the rules of Technical Specifications | Alphanumeric format | <1.1> | $1 . .50$ |
| Hash | Hash of the transmitted file, calculated with SHA-256 algorithm | Alphanumeric format | <1.1> | unbounded |
| DataOraRicezione | Date and time of the receipt of the file by ES | The date format is represented according to ISO 8601:2004 format, with precision YYYY-MM-DD-HH:MM | <1.1> | 16 |
| DataMessaADisposizione | Date by which the file is made available in the reserved area | The date format is represented according to ISO 8601:2004 format, with precision YYYY-MM-DD-HH:MM | <1.1> | 10 |
| RiferimentoArchivio | Optional. This value exists when the Receipt refers an invoce contained in a compressed file. | Complex element | <0.1> |  |
| Descrizione | Optional. Description of undelivery reasons | Alphanumeric format | <0.1> | $1 . .255$ |
| Messageld | Message identification number | Alphanumeric format | <1.1> | $1 . .36$ |
| PecMessageld | Optional. <br> This value exists only in case of messages sent by PEC. PEC message identification number | Alphanumeric format | <0.1> | unbounded |
| Note | Optional. This element contains additional information | Alphanumeric format | <0.1> | unbounded |

Table 3

The receipt is signed using XAdES technology, and will therefore contain the ds:Signature tag as well as the XML elements indicated above. This refers to the namespace: http://www.w3.org/2000/09/xmldsig\# .


Figure 3

### 1.1.4 Metadata of the invoice file sent to the addressee

This is the file sent by the ES to the receiving entity together with the invoice file. It contains the main reference data for the file, to aid processing, including the SE identifier.

| XML Element | Functional description | Format and allowed values | Mandatory values and numerosity | Dim. <br> min-max |
| :---: | :---: | :---: | :---: | :---: |
| IdentificativoSDI | Identification number assigned by the ES to the received file | Alphanumeric format | <1.1> | $1 . .36$ |
| NomeFile | Name of the file to which this file refers | Alphanumeric format | <1.1> | 1 ... 50 |
| Hash | Hash of the transmitted file, calculated with SHA-256 algorithm | Alphanumeric format | <1.1> | unbounded |
| CodiceDestinatario | Code of the addressee | Alphanumeric format | <1,1> | $1 . . .7$ |
| Formato | Invoice format version identification code | Alphanumeric format | <1,1> | 5 |
| Tentativilnvio | Sequential number that identifies the transmission. Normally its value is 1 ; in the case of several delivery attempts it is increased | Numeric format | <1.1> | 1 |
| Messageld | Message identification number | Alphanumeric format | <1.1> | 1 ... 36 |
| Note | Optional. This element contains additional information | Alphanumeric format | <0.1> | unbounded |

Table 4


Figure 4

### 1.2 XSD SCHEMA - MESSAGGIFATTURATYPES V1.0

<?xml version="1.0" encoding="UTF-8"?>
<xsd:schema xmIns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:ds="http://www.w3.org/2000/09/xmldsig\#"
xmlns:types="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fattura/messaggi/v1.0" targetNamespace="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/fattura/messaggi/v1.0" version="1.0">
<xsd:import namespace="http://www.w3.org/2000/09/xmldsig\#"
schemaLocation="http://www.w3.org/TR/2002/REC-xmldsig-core-20020212/xmldsig-core-schema.xsd"/>

```
    <!-- =================================================================-->
    <!-- ELEMENTI PER TRASMITTENTI
        -->
    <!-- ================================================================-->
    <xsd:element name="RicevutaConsegna" type="types:RicevutaConsegna_Type" />
    <xsd:element name="RicevutaScarto" type="types:RicevutaScarto_Type" />
    <xsd:element name="RicevutalmpossibilitaRecapito"
type="types:RicevutalmpossibilitaRecapito_Type" />
```

    <!-- ===============================================================-1->=1
    <!-- ELEMENTI PER RICEVENTI
    <!-- =============================================================-->=1
    <xsd:element name="FileMetadati" type="types:FileMetadati_Type" />
    <!-- ================================================================-1>=1
    <!-- TIPI EXTRA PER TRASMITTENTI
    -->
    <!-- ===============================================================-->=1
    <xsd:complexType name="RicevutaConsegna_Type">
        <xsd:sequence>
            <xsd:element name="IdentificativoSdl" type="types:IdentificativoSdI_Type" />
            <xsd:element name="NomeFile" type="types:NomeFile_Type" />
            <xsd:element name="Hash" type="xsd:string" />
            <xsd:element name="DataOraRicezione" type="xsd:dateTime" />
            <xsd:element name="DataOraConsegna" type="xsd:dateTime" />
            <xsd:element name="Destinatario" type="types:Destinatario_Type"/>
            <xsd:element name="RiferimentoArchivio"
    type="types:RiferimentoArchivio_Type" minOccurs="0" maxOccurs="1"/>
<xsd:element name="Messageld" type="types:Messageld_Type"/>
<xsd:element name="PecMessageld" type="types:PecMessageld_Type"
minOccurs="0" maxOccurs="1"/>
<xsd:element name="Note" type="xsd:string" minOccurs="0" maxOccurs="1"/>
<xsd:element ref="ds:Signature"/>
</xsd:sequence>
<xsd:attribute name="versione" type="types:Versione_Type" use="required" fixed="1.0"/>
<xsd:attribute name="FlussoSemplificato" type="xsd:string" use="optional" fixed="Si"/>
</xsd:complexType>
<xsd:complexType name="RicevutaScarto_Type">
[xsd:sequence](xsd:sequence)
<xsd:element name="IdentificativoSdl" type="types:IdentificativoSdI_Type" />
<xsd:element name="NomeFile" type="types:NomeFile_Type" />
<xsd:element name="Hash" type="xsd:string" />

```
                                    <xsd:element name="DataOraRicezione" type="xsd:dateTime" />
                                    <xsd:element name="RiferimentoArchivio"
type="types:RiferimentoArchivio_Type" minOccurs="0" maxOccurs="1"/>
                                    <xsd:element name="ListaErrori" type="types:ListaErrori_Type" />
                                    <xsd:element name="Messageld" type="types:Messageld_Type"/>
                                    <xsd:element name="PecMessageld" type="types:PecMessageld_Type"
minOccurs="0" maxOccurs="1"/>
                                    <xsd:element name="Note" type="xsd:string" minOccurs="0" maxOccurs="1"/>
                                    <xsd:element ref="ds:Signature"/>
    </xsd:sequence>
    <xsd:attribute name="versione" type="types:Versione_Type" use="required" fixed="1.0"/>
    </xsd:complexType>
    <xsd:complexType name="RicevutalmpossibilitaRecapito_Type">
        <xsd:sequence>
                <xsd:element name="IdentificativoSdl" type="types:IdentificativoSdl_Type" />
                <xsd:element name="NomeFile" type="types:NomeFile_Type" />
                <xsd:element name="Hash" type="xsd:string" />
                <xsd:element name="DataOraRicezione" type="xsd:dateTime" />
                <xsd:element name="DataMessaADisposizione" type="xsd:date" />
                <xsd:element name="RiferimentoArchivio"
type="types:RiferimentoArchivio_Type" minOccurs="0" maxOccurs="1"/>
                                    <xsd:element name="Descrizione" type="types:Descrizione_Type"
minOccurs="0" maxOccurs="1"/>
                                    <xsd:element name="Messageld" type="types:Messageld_Type"/>
                                    <xsd:element name="PecMessageld" type="types:PecMessageld_Type"
minOccurs="0" maxOccurs="1"/>
                                    <xsd:element name="Note" type="xsd:string" minOccurs="0" maxOccurs="1"/>
                                    <xsd:element ref="ds:Signature"/>
        </xsd:sequence>
        <xsd:attribute name="versione" type="types:Versione_Type" use="required" fixed="1.0"/>
        </xsd:complexType>
        <xsd:complexType name="RiferimentoArchivio_Type">
        <xsd:sequence>
                                    <xsd:element name="IdentificativoSdI" type="types:IdentificativoSdl_Type" />
                                    <xsd:element name="NomeFile" type="types:NomeFile_Type"/>
            </xsd:sequence>
        </xsd:complexType>
        <xsd:complexType name="ListaErrori_Type">
        <xsd:sequence>
        <xsd:element name="Errore" type="types:Errore_Type" minOccurs="1"
maxOccurs="200"/>
            </xsd:sequence>
</xsd:complexType>
    <xsd:complexType name="Errore_Type">
    <xsd:sequence>
                <xsd:element name="Codice" type="types:CodiceErrore_Type" />
                <xsd:element name="Descrizione" type="types:Descrizione_Type" />
                <xsd:element name="Suggerimento" type="types:Suggerimento_Type" />
            </xsd:sequence>
</xsd:complexType>
    <xsd:simpleType name="CodiceErrore_Type">
```

```
    <xsd:restriction base="xsd:string">
        <xsd:minLength value="1" />
        <xsd:maxLength value="5" />
    </xsd:restriction>
</xsd:simpleType>
<xsd:simpleType name="Suggerimento_Type">
    <xsd:restriction base="xsd:string">
        <xsd:maxLength value="2000" />
        </xsd:restriction>
</xsd:simpleType>
<!-- =========================================================================-->
<!-- TIPI PER RICEVENTI
    -->
<!-- ======================================================================== -->
<xsd:complexType name="FileMetadati_Type">
        <xsd:sequence>
                <xsd:element name="IdentificativoSdl" type="types:IdentificativoSdl_Type" />
                <xsd:element name="NomeFile" type="types:NomeFile_Type" />
                <xsd:element name="Hash" type="xsd:string" />
                <xsd:element name="CodiceDestinatario" type="types:CodiceDestinatario_Type"
                    <xsd:element name="Formato" type="types:Formato_Type" />
                    <xsd:element name="Tentativilnvio" type="xsd:integer" />
                <xsd:element name="Messageld" type="types:Messageld_Type"/>
                <xsd:element name="Note" type="xsd:string" minOccurs="0" maxOccurs="1"/>
        </xsd:sequence>
        <xsd:attribute name="versione" type="types:Versione_Type" use="required" fixed="1.0"/>
</xsd:complexType>
<xsd:simpleType name="CodiceDestinatario_Type">
        <xsd:restriction base="xsd:string">
            <xsd:pattern value="[A-Z0-9]{6,7}"/>
        </xsd:restriction>
</xsd:simpleType>
<xsd:simpleType name="Formato_Type">
        <xsd:restriction base="xsd:string">
            <xsd:maxLength value="5"/>
        </xsd:restriction>
</xsd:simpleType>
<!-- ======================================================================-->
<!-- TIPI COMUNI
<!-- ======================================================================-->
<xsd:simpleType name="IdentificativoSdl_Type">
        <xsd:restriction base="xsd:string">
            <xsd:minLength value="1" />
            <xsd:maxLength value="36" />
        </xsd:restriction>
</xsd:simpleType>
<xsd:simpleType name="NomeFile_Type">
        <xsd:restriction base="xsd:string">
```

/>

```
                                    <xsd:maxLength value="50" />
    </xsd:restriction>
    </xsd:simpleType>
    <xsd:complexType name="RiferimentoFattura_Type">
        <xsd:sequence>
            <xsd:element name="NumeroFattura" type="types:NumeroFattura_Type" />
            <xsd:element name="AnnoFattura" type="types:AnnoFattura_Type" />
            <xsd:element name="PosizioneFattura" type="xsd:positiveInteger"
minOccurs="0" maxOccurs="1" />
            </xsd:sequence>
    </xsd:complexType>
    <xsd:simpleType name="NumeroFattura_Type">
        <xsd:restriction base="xsd:normalizedString">
                        <xsd:pattern value="(\p{IsBasicLatin}{1,20})" />
        </xsd:restriction>
    </xsd:simpleType>
    <xsd:simpleType name="AnnoFattura_Type">
        <xsd:restriction base="xsd:nonNegativeInteger">
        </xsd:restriction>
    </xsd:simpleType>
    <xsd:simpleType name="Descrizione_Type">
        <xsd:restriction base="xsd:string">
                <xsd:maxLength value="1000" />
        </xsd:restriction>
    </xsd:simpleType>
    <xsd:simpleType name="Messageld_Type">
        <xsd:restriction base="xsd:string">
                <xsd:minLength value="1" />
                <xsd:maxLength value="36" />
        </xsd:restriction>
    </xsd:simpleType>
    <xsd:simpleType name="PecMessageld_Type">
        <xsd:restriction base="xsd:string" />
    </xsd:simpleType>
    <xsd:simpleType name="Versione_Type">
        <xsd:restriction base="xsd:string">
                        <xsd:maxLength value="5"/>
        </xsd:restriction>
    </xsd:simpleType>
    <xsd:complexType name="Destinatario_Type">
        <xsd:sequence>
                            <xsd:element name="Codice" type="types:CodiceDestinatario_Type" />
                            <xsd:element name="Descrizione" type="xsd:string" minOccurs="0" />
        </xsd:sequence>
    </xsd:complexType>
</xsd:schema>
```


## APPENDIX 7: RECEIPTS FOR THE CROSS-BORDER INVOICE DATA TRANSMISSION PROCESS

The outcome notice following the processing of the invoice data file by the Receiving System is contained in an XML file described by the DatiFatturaMessaggiv2.0.xsd file (see paragraph 11.2) and prepared according to the specifications reported below.

A brief description of the meaning of the columns present in Table 1:
XML Element: is the effective name of the XML tag used when compiling the file;
Functional Description: indicates a functional-type description of the XML Element;
Permitted Formats and Values: indicates the type of data format and, where there are restrictions on the data, the set of permitted values for the XML Element (data included within square brackets);

Obligatory and Required: indicates whether the data must obligatorily be present or not, and how many times it must be entered:
$<0.1>$ optional data; if present it can appear once at the most
<0.N> optional data; if present it can appear N times
<1.1> obligatory data; it appears at most once
<1.N> obligatory data; it appears at least once
Size min ... max: Indicates the minimum and maximum size that the XML Element can be; if only one size number is specified, the length of the field is exactly equal to that precise value; the wording "Unbounded" stands for unlimited size.

## 1. DESCRIPTION AND RULES FOR COMPLETION

### 1.1 NOMENCLATURE OF THE FILE FOR TRANSMISSION OF THE OUTCOME NOTICE

The file name for the transmission of the outcome notice follows the following general nomenclature:


The Name of the file received with no extension must comply with the rules defined in section 3.1.
If the filename is not compliant and its length is more than 36 characters the name will be truncated and the characters after the 36th will not be present.
The Message type can have the following values:

| Value | Description |
| :---: | :--- |
| ED | Outcome notice relating to invoice data file |
| NA | Outcome notice relating to unidentified file |

The Unique progressive number must be an alphanumeric string with a maximum length of 3 characters, with permitted values [a-z], [A-Z], [0-9] that uniquely identify each notice.
The character used to separate the elements making up the file name is the underscore ("_"), code ASCII 95, and the extension is always ".xml".

By way of example, the outcome notice relating to an invoice data file, the name of which is

IT99999999999_DF_00002.xmI
will have the following nomenclature
IT99999999999_DF_00002_ED_001.xmI

| XML Element | Functional description | Format and allowed values | Mandatory values and numerosity | Dim. min-max |
| :---: | :---: | :---: | :---: | :---: |
| TipoFile | Type of file to which the outcome refers |  Alphanumeric format <br> Allowed values: <br> [DF] (values Invoice data file) <br> [NA] (values Unidentified file) | <1.1> | 2 |
| IDFile | Number attributed from the Receiving System to the file to which the outcome refers | Alphanumeric format | <1.1> | 18 |
| NomeFile | Name attributed to the file to which the outcome refers | Alphanumeric format | <1.1> | $1 . .50$ |
| DataOraRicezione | Date and time when the file was received by the Receiving System | Date format represented according to xsd datetime format | <1.1> | 19... 24 |
| RifArchivio | Optional. This value exists when the outcome refers a file contained in a compressed file | Complex element | <0.1> |  |
| Esito | Outcome of the checks perform on the file | Alphanumeric format Allowed values: <br> [ES01] (values Validated file) <br> [ES02] (values Validated file with warning) <br> [ES03] (values Discarded file) | <1.1> | 4 |
| ListaErrori | Optional. Contains the errors found in the file | Complex element | <1.1> |  |
| Messageld | Message identification number | Alphanumeric format | <1.1> | $1 \ldots 300$ |
| PecMessageld | Optional. <br> This value exists only in case of messages sent by PEC. PEC message identification number | Alphanumeric format | <0.1> | $1 . . .300$ |
| Note | Optional. This element contains additional information | Alphanumeric format | <0.1> | unbounded |

Table 1

The notification is signed using XAdES technology, meaning that in addition to the XML elements indicated above, it also contains the ds:Signature tag. This refers to the namespace: http://www.w3.org/2000/09/xmldsig\#.


Figure 1

### 1.1.1 "NOTES" FIELD

In reference to the Outcome notice relating to invoice data file, the <Notes> field contains text with a structure that allows for the quick identification of the following additional information on the file to which the outcome refers:

- file type (issued invoice data, received invoice data, correction, cancellation); the information is preceded by the wording "<TipoDati>" and followed by the wording "</TipoDati>";
- taxpayer identification code (codice fiscale) of the owner of the invoice data; the information is preceded by the wording "<CFTrasmittente>" and followed by the wording "</CFTrasmittente>";
- taxpayer identification code (codice fiscale) of the signatory of the file; the information is preceded by the wording "<CFFirmatario>" and followed by the wording "</CFFirmatario>";
- number of counterparties present in the file; the information is preceded by the wording "<NumeroControparte>" and followed by the wording "</NumeroControparte>"; it is only present in the event that the outcome refers to issued invoice data files or received invoice data files;
- number of documents (invoices, etc.) to which the data present in the file refers; the information is preceded by the wording "<NumeroDocumenti>" and followed by the wording "</NumeroDocumenti>"; it is only present in the event that the outcome refers to issued invoice data files or received invoice data files;
- period of time to which the data present in the file refers, with a start date and end date; the former is preceded by the wording "<DataMinima>" and followed by the wording "</DataMinima>"; the latter is preceded by the wording "<DataMassima>" and followed by the wording "</DataMassima>" it is only present in the event that the outcome refers to issued invoice data files or received invoice data files;
- identifier of the original file; the information is preceded by the wording "<ldOriginario>" and followed by the wording "</IdOriginario>"; it is only present in the event that the outcome refers to correction files, partial cancellation or total cancellation files;
- position of the data within the original file; the information is preceded by the wording "<Posizione>" and followed by the wording "</Posizione>"; it is only present in the event that the outcome refers to correction files or partial cancellation files.

An example below:

## <Note>

<TipoDati> .... </TipoDati><CFTrasmittente> ....
</CFTrasmittente><CFFirmatario> .... </CFFirmatario> in case of DTE or DTR
<NumeroControparte> .... </NumeroControparte><NumeroDocumenti> ....
</NumeroDocumenti> <DataMinima> ....
</DataMinima><DataMassima>...</DataMassima>
in case of RET or ANN (both partial and total)
<IdOriginario>....</IdOriginario>
in case of RET or ANN (only partial)
<Posizione>....</Posizione>
</Note>

## 2. XSD SCHEMA - DATIFATTURAMESSAGGI V2.0

<?xml version="1.0" encoding="utf-8"?>
<xsd:schema
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:ds="http://www.w3.org/2000/09/xmldsig\#"
xmlns="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/file/v2.0"
targetNamespace="http://ivaservizi.agenziaentrate.gov.it/docs/xsd/file/v2.0"
version="1.0">
<xsd:import namespace="http://www.w3.org/2000/09/xmldsig\#" schemaLocation="http://www.w3.org/TR/2002/REC-xmldsig-core-20020212/xmldsig-core-schema.xsd" />

```
<!-- =========================================================================-->
<!-- ELEMENTI
-->
<!-- ======================================================================-->
<xsd:element name="EsitoFile" type="EsitoFile_Type">
    <xsd:annotation>
                                    <xsd:documentation>Esito file</xsd:documentation>
    </xsd:annotation>
</xsd:element>
<!-- ======================================================================-->
<!-- TIPI -->
<!-- =======================================================================-->
<xsd:complexType name="EsitoFile_Type">
    <xsd:sequence>
    <xsd:element name="TipoFile" type="TipoFile_Type" />
    <xsd:element name="IDFile" type="IDFile_Type" />
    <xsd:element name="NomeFile" type="NomeFile_Type" />
    <xsd:element name="DataOraRicezione" type="xsd:dateTime" />
    <xsd:element name="RifArchivio" type="RifArchivio_Type" minOccurs="0" />
    <xsd:element name="Esito" type="Esito_Type" />
    <xsd:element name="ListaErrori" type="ListaErrori_Type" minOccurs="0" />
    <xsd:element name="MessageID" type="Messageld_Type" />
    <xsd:element name="PECMessageID" type="Messageld_Type" minOccurs="0" />
    <xsd:element name="Note" type="xsd:string" minOccurs="0" />
    <xsd:element ref="ds:Signature" />
    </xsd:sequence>
    <xsd:attribute name="versione" type="Versione_Type" use="required" fixed="2.0" />
</xsd:complexType>
<xsd:complexType name="RifArchivio_Type">
    <xsd:sequence>
    <xsd:element name="IDArchivio" type="IDFile_Type" />
    <xsd:element name="NomeArchivio" type="NomeFile_Type" />
    </xsd:sequence>
</xsd:complexType>
<xsd:simpleType name="TipoFile_Type">
    <xsd:restriction base="xsd:string">
        <xsd:annotation>
            <xsd:documentation>l valori sono pubblicati sul sito dell'Agenzia delle Entrate</xsd:documentation>
            </xsd:annotation>
        </xsd:restriction>
</xsd:simpleType>
```

```
<xsd:simpleType name="Esito_Type">
    <xsd:restriction base="xsd:string">
    <xsd:length value="4" />
        <xsd:enumeration value="ESO1">
            <xsd:annotation>
                <xsd:documentation>File validato</xsd:documentation>
            </xsd:annotation>
            </xsd:enumeration>
            <xsd:enumeration value="ES02">
                <xsd:annotation>
                <xsd:documentation>File validato con segnalazione</xsd:documentation>
            </xsd:annotation>
            </xsd:enumeration>
            <xsd:enumeration value="ESO3">
                <xsd:annotation>
                    <xsd:documentation>File scartato</xsd:documentation>
            </xsd:annotation>
            </xsd:enumeration>
    </xsd:restriction>
</xsd:simpleType>
<xsd:complexType name="ListaErrori_Type">
    <xsd:sequence>
    <xsd:element name="Errore" type="Errore_Type" maxOccurs="unbounded" />
        </xsd:sequence>
</xsd:complexType>
<xsd:complexType name="Errore_Type">
    <xsd:sequence>
    <xsd:element name="Codice" type="CodiceErrore_Type" />
    <xsd:element name="Descrizione" type="String255Latin_Type" />
        </xsd:sequence>
</xsd:complexType>
<xsd:simpleType name="Messageld_Type">
    <xsd:restriction base="xsd:normalizedString">
    <xsd:maxLength value="300" />
</xsd:restriction>
</xsd:simpleType>
<!-- NUMERI -->
<xsd:simpleType name="IDFile_Type">
    <xsd:restriction base="xsd:normalizedString">
    <xsd:pattern value="(\p{IsBasicLatin}{1,18})" />
</xsd:restriction>
</xsd:simpleType>
<!-- STRINGHE -->
<xsd:simpleType name="CodiceErrore_Type">
    <xsd:restriction base="xsd:string">
    <xsd:length value="5" />
        </xsd:restriction>
</xsd:simpleType>
<xsd:simpleType name="NomeFile_Type">
```

<xsd:restriction base="xsd:normalizedString"> <xsd:pattern value="[a-zA-Z0-9_\.]\{9,50\}" /> </xsd:restriction>
</xsd:simpleType>
<xsd:simpleType name="String255Latin Type">
<xsd:restriction base="xsd:normalizedString">
<xsd:pattern value="[\p\{lsBasicLatin\}\p\{IsLatin-1Supplement\}\}\{1,255\}" />
</xsd:restriction>
</xsd:simpleType>
<xsd:simpleType name="Versione_Type"> <xsd:restriction base="xsd:string"> <xsd:maxLength value="5" /> </xsd:restriction>
</xsd:simpleType>
</xsd:schema>


[^0]:    sequential unique file code

[^1]:    ${ }^{1}$ Error codes: 00100 (signature certificate expired), 00101 (signature certificate revoked), 00104 (Certification Authority not reliable), 00107 (certificate not valid), 00103 (the attached digital signature does not have a time reference), 00105 (the time reference of the attached signature is incoherent)

[^2]:    ${ }^{2}$ Error codes: 00001 (invalid file name), 00002 (duplicate file name)

[^3]:    ${ }^{3}$ An electronic signature based on a qualified signature certificate, released to the agreement holder, using the CAdESBES (CMS Advanced Electronic Signatures) signature format with a structure compliant with the public specifications ETS TS 101 733 V1.7.4

[^4]:    ${ }^{4}$ An electronic signature based on a qualified signature certificate, released to the agreement holder, using the CAdESBES (CMS Advanced Electronic Signatures) signature format with a structure compliant with the public specifications ETSI TS 101733 V1.7.4

[^5]:    ${ }^{5}$ An electronic signature based on a qualified signature certificate, released to the agreement holder, using the CAdESBES (CMS Advanced Electronic Signatures) signature format with a structure compliant with the public specifications ETSI TS 101733 V1.7.4

[^6]:    ${ }^{6}$ An electronic signature based on a qualified signature certificate, released to the agreement holder, using the CAdESBES (CMS Advanced Electronic Signatures) signature format with a structure compliant with the public specifications ETSI TS 101733 V1.7.4

[^7]:    SpazioDatiFattura: element for use by the System; it must never be entered by the user.

[^8]:    ${ }^{7}$ The outcome notice is defined in Appendix 7

