APPENDIX A - TECHNICAL SPECIFICATIONS

Version 1.8

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DOCUMENT STATUS

Version	Date	List of changes
1.1	05/06/2018	1. Correction of misprints 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 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 4. Evidence of the behavior of the Exchange System when it fails to deliver a receipt for unavailability of the transmitter channel 5. Specific use instructions for the optional elements enclosed in the information block <AltriDatiGestionali> when: • refueling operations are billed and the car license plate of the vehicle supplied is to be reported on the invoice • transactions already documented by receipt or commercial document are indicated on invoice 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 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. A rule to optimize the transmission/receipt by SDIFTP service has been introduced (valid from next 4 8 april) The times and the delivery attempts of the invoices to the recipients, for SDICoop service, and the transmission attempts of the notifications to the senders, for SDICoop service and for PEC, have been detailed
1.4.1	29/03/2019	The changes introduced with version 1.4 will be valid from next 8

		april.
		The consequences of exceeding the maximum size for SFTP supports have been clarified (pag. 16, 17)
		The sending of ER has been made explicit
		The consequences of PEC and WS delivery failure have been made explicit (pag. 18,19)
		The delivery method of invoice with SdIFTP channel has been made explicit (pag. 21)
		The time from which the invoice is considered delivered to SdI has been made explicit. This time is valid for determining the days within which the possible rejection receipt must be sent (pag. 29)
		In the event of failure to comply with the rule on the control of excessive fragmentation of FTP supports, the notification via e-mail has been eliminated (it was indicated on pag. 16 of version 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)
1.5	01/07/2019	New checks have been introduced for:
		- verify the correct use of the addressee code "XXXXXXX" (error code 00313)
		- verify the consistency between VAT number and tax code (if both are present) for both the supplier and the buyer (error codes 00320 and 00324)
		- verify the proper filling of tax code, for both the supplier and the buyer, when the VAT number identifies a VAT Group (error codes 00321, 00322, 00325 and 00326)
		- in case of self invoice, verify that the VAT number of the supplier aren't ceased more than 5 years (error code 00323)
		- verify that PEC indicated into PECDestinatario field doesn't correspond to a PEC of ES (error code 00330)
		(paragraphs modified: 2.1.1 - 2.1.2 - 2.1.4 - Appendix 1)
1.6	04/05/2020	The XSD of ordinary invoice is changed as below:
		- introduced new attribute "SistemaEmittente"
		- changed numerosity of occurrences of DatiRitenuta
		- changed the type of Importo in ScontoMaggiorazioneType
		- changed enumeration of CausalePagamentoType, TipoDocumentoType, TipoRitenutaType, NaturaType and ModalitaPagamentoType
		- changed the complex field <DatiBollo> (the field <ImportoBollo> become optional)
		- introduced String35LatinExtType
		- changed definition of EmailType.

		The XSD of simplified invoice is changed as below: - introduced new attribute "SistemaEmittente" - introduced the field <BolloVirtuale> and the type BolloVirtualeType - changed enumeration of NaturaType - changed definition of EmailType. The XSD of cross border invoice data is changed as below: - changed enumeration of NaturaType. The description of error 00420 for invoices is changed. New checks on invoices with error code 00443, 00444, 00445, 00471, 00472, 00473 and 00474 are introduced. The criteria of the checks with error code 00323, 00404 and 00409 on invoices are changed. The description of error 00400 for cross border invoice data is changed. New checks on cross border invoice data with error code 00321, 00325 and 00448 are introduced. (paragraphs modified: 2.1.2 - 2.1.7 - 2.1.8 - 2.2.9.1 – 2.2.10.1 – 2.2.10.2 – 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) 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. 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. 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). The criteria of the checks on invoice data with error code 00401 and 00460 are changed. The criteria of the check with error code 00404 and 00409 for TD16, TD17, TD18, TD19, TD20, TD22, TD23 are changed
1.6.3	02/07/2020	Some typos have been corrected. 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). The criteria of the checks on invoice data with error code 00401 and 00460 are changed. 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 AltriDatiGestionali block for non-taxable transactions against a habitual exporter. The new check code 00475 has been introduced on invoices. The 00313 control for simplified invoices has been updated.
1.7	01/07/2022	Technical specifications are updated in order to be compliant with the new methods of communicating transactions to and from subjects not established in Italy from 1 July 2022, through the use of the ordinary electronic invoicing trace and elimination of indications for sending data on cross-border transactions (Esterometro) using the invoice data layout.
1.7.1	01/10/2022	The XSD scheme of the ordinary invoice has changed for the introduction of a new type of document (TD28) to communicate purchase transactions of goods from San Marino for which paper invoices have been received with the indication of VAT. The check policy for error 00471 for document types TD01, TD02,TD03,TD06,TD24,TD25 and TD28 (ordinary invoice) and TD07 (simplified invoice) has changed. The check policy for error 00472 for TD27 document types has changed. N7 nature description has been updated. New codes have been introduced for AltriDatiGestionali block to report on the invoice the information about the regularization of the debit tax with payment through the F24 payment model and to report on the invoice the reference to the correct tax period of the transaction in the case of transactions of extraction of goods from VAT deposit. New check has been introduced on the invoice with code 00476. Description of error codes 00401, 00430, 00473, 00475 has been updated. Some typos have been corrected in chapter 3
1.8	12/12/2023	New codes have been introduced for the AltriDatiGestionali block for agricultural producers under the special regime New check has been introduced to reject invoices with invalidated declaration of intent 00477 The indications for the use of the TD28 for operations to and from subjects not established in Italy have 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:

- *SdI*, 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 or *Intermediary* 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 *ES*;

- *Transmitting Subject:* the seller/provider   or *Intermediary* appointed to send electronic invoices on their behalf to the *ES*;

- *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:

  o **CAdES-BES** (CMS Advanced Electronic Signatures) with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4, as set out in the relevant legislation in force from 1 September 2010,

  o **XAdES-BES** (XML Advanced Electronic Signatures), with a structure compliant with the public specifications ETSI TS 101 903 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 xml 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 code	unique identification of the transmitting entity	sequential unique file code

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:

    o 11 characters (minimum) and 16 characters (maximum) in the case in which the country code is IT;

    o 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].

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[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)

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.xml*

    IT99999999999_00002.xml.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_00002.xml

        ITAAABBB99T99X999W_00003.xml

        ITAAABBB99T99X999W_00004.xml.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.

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[2] Error codes: **00001** (invalid file name), **00002** (duplicate file name)

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 5MB.

<u>Certified Email (PEC service)</u>

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.

In addition, when a CEM message is sent by the transmitting party without an attachment, the ES sends him a courtesy message informing him of the incorrect dispatch.

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*);

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[3] An electronic signature based on a qualified signature certificate, released to the agreement holder, using the *CAdES-BES* (*CMS Advanced Electronic Signatures*) signature format with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4

- WSDL (*Web Services Description Language*) to describe the web service's public interface;

- authentication and authorisation based on the use of certificates.

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 FTP-supported files; then the transmitting 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.

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[4] An electronic signature based on a qualified signature certificate, released to the agreement holder, using the *CAdES-BES* (*CMS Advanced Electronic Signatures*) signature format with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4

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 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)

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[5] An electronic signature based on a qualified signature certificate, released to the agreement holder, using the *CAdES-BES* (*CMS Advanced Electronic Signatures*) signature format with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4

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 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 FTP-supported 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 provided 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.

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[6] An electronic signature based on a qualified signature certificate, released to the agreement holder, using the *CAdES-BES* (*CMS Advanced Electronic Signatures*) signature format with a structure compliant with the public specifications ETSI TS 101 733 V1.7.4

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 101 903 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:

    o the subject for which registration is requested,

    o the channel,

    o the holder of the agreement

    o a technical contact,

    o the addresses (endpoints) in relation to the channel to be registered for transmission and/or reception;

    o only for the WS channel: also the name of the CSRs (Certificate Signing Request) necessary for generating test and production certificates;

    o 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:

    o the service agreement in xml format,

    o the relevant style sheet for displaying it,

    o the document with the specifications for using the registered channel,

    o 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:

  o at least one hour after receipt of the notification of non-delivery by the recipient's PEC provider;

  o 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;

  o 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;

  o 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;

  o 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:

- 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);

- 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 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 CHANNEL	T$_0$	T$_1$
Certified Email Service (PEC)	Date and time stated in the _delivery receipt_ sent to the transmitting entity by its certified email manager	Date and time stated in the _delivery receipt_ sent to the ES by the receiving entity's certified email manager
SDICoop service	Date and time stated in the service "_response_" given by the ES	Date and time stated in the service "_response_" given by 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.

ProgressivoInvio: 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 not established 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:

- ✓ through a Stable Organisation

- ✓ through a tax representative

- ✓ 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, TD19 and TD28; otherwise the file is rejected with error code 00473. If it has a value other than IT, the system verifies that the IdPaese of the buyer/orderer is also not different from IT; otherwise the file is rejected with code 00476.

> **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.

NumeroIscrizioneAlbo*:* professional roll registration number.

DataIscrizioneAlbo*:* 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*:* honorary 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, it does not have to be entered if the *CodiceFiscale* element is entered; it is instead mandatory in

cases where the TipoDocumento element takes the value TD16, TD17,TD18, TD19, TD20, TD22, TD23 and TD28 otherwise the file is discarded 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:

✓ through a Stable Organisation

✓ through a tax representative

✓ 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. If it has a value other than IT, the system verifies that the IdPaese of the seller/provider is also not different from IT; otherwise the file is rejected with code 00476.

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 *IdFiscaleIVA*element 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 *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 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

<u>*<TerzoIntermediarioOSoggettoEmittente>*</u>

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.

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

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

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 *Natura*is 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 *SI* (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 *AliquotaIVA* element is entered as zero. If it is present, with a value other than zero entered for the *AliquotaIVA* 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*, *NumItem)* 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 *RiferimentoNumeroLinea* element*.*

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

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

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

NumItem: 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*, *NumItem)*, 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.

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

NumItem: 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 non-resident 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.

DataInizioTrasporto*:* 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.

DataInizioPeriodo: 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 ±1 euro cent (permitted tolerance), the file is rejected with error code 00423

AliquotaIVA*:* 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 *SI* (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 *AliquotaIVA* element is entered as zero. If it is present, with a value other than zero entered for the *AliquotaIVA* element, the file is rejected with error code 00401. If, on the other hand, the TipoDocumento element assumes the value TD16, it is possible to indicate both the nature of the operations and a non-zero value for the Tax Rate element

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 5MB). 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[7] (D.M. 30/03/1992) or to a commercial document [8] (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 Decree no. 633 of the President of the Republic of October 26, 1972, to be transmitted to the ES, with respect to an habitual exporter, the TipoDato element must be fill with the string "INTENT".

In order to show on the invoice the information about the regularization of the tax due with the payment via the F24 payment model during the periodic settlement of the VAT, the TipoDato element must be fill with the string "F24".

In the case of removal of goods from VAT Deposit transactions, string in order to enter the correct tax period of the transaction the TipoDato element shall be filled with the string:

- "NellAnno" if the removal from the VAT deposit takes place in the same tax period in which the entry or purchase of the good was made;

- "AnniPreced" if the removal from the VAT deposit takes place in a tax period subsequent to that in which the purchase was made without payment of tax.

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;

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[7] pursuant to DM 30.03.1992
[8] Defined in the Provision of the Director of the Revenue Agency of October 28, .2016

- 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.

In the case of sales of goods and services carried out by an agricultural producer under the special regime referred to in Article 34 of the Presidential Decree. of 1972 n. 633, the TipoDato element can be valued, in an optional way useful for the automatic management of VAT settlement:

- with the string "ALI-COMP", in the case of sales of agricultural and fish products included in the first part of Table A of the Presidential Decree. of 1972 n. 633 (in the presence of this string the RiferimentoNumero element must also be completed with the percentage of compensation applicable to the agricultural or fish products sold);

- with the string "NO-COMP", in the case of sales of agricultural and fish products not included in the first part of Table A of the Presidential Decree. of 1972 n. 633;

- with the string "OCC34BIS", in the case of occasional operations falling within the regime referred to in article 34-bis of the Presidential Decree. of 1972 n. 633 carried out by the agricultural producer.

RiferimentoTesto: alphanumeric value relating to the type of information.

In order to enter the car license plate on the invoice (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, the element <ReferimentoTesto> should be filled with the receipt protocol of the declaration of intent and its sequential number separated by the character "-" or "/" (e.g. 08060120341234567-000001). If the declaration of intent indicated is invalidated, the invoice will be rejected with error code 00477.

RiferimentoNumero: numeric value relating to the type of information. In the case of sales of agricultural and fish products included in the first part of Table A of the Presidential Decree of 1972 n. 633 carried out by an agricultural producer under the special regime referred to in article 34 of the same decree, the RiferimentoNumero element must be valued with the compensation

percentage established by decree of the Minister of Finance in agreement with the Minister for agricultural policies, for the group of reference products of the transferred good (this element must be filled in when the TipoData field is filled in with "ALI-COMP").

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 include the reference to a declaration of intent on the invoice, the RiferimentoData element must report the date of the electronic receipt issued by the Revenue Agency and containing the protocol of the declaration of intent. If the declaration of intent indicated is invalidated, the invoice will be rejected with error code 00477.

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).

AliquotaIVA: 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 *AliquotaIVA* element is zero, the *Natura* element is obligatory; conversely, it must not be present if the *AliquotaIVA* element is not zero except when the TipoDocumento element is TD16; 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 *EsigibilitaIVA* 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.

ImponibileImporto: 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:

- ✓ *PrezzoTotale* entered in *DettaglioLinee*

- ✓ *ImportoContributoCassa* entered in *DatiCassaPrevidenziale* (if present)

- ✓ *Arrotondamento* entered in *DatiRiepilogo*

If the aforementioned correspondence is not present and the difference is more than ±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 *AliquotaIVA* and *ImponibileImporto*, 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 ±1 euro cent (permitted tolerance), the file is rejected with error code 00421.

EsigibilitaIVA*:* 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 *Natura*element).

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

<u>*<Allegati>*</u>

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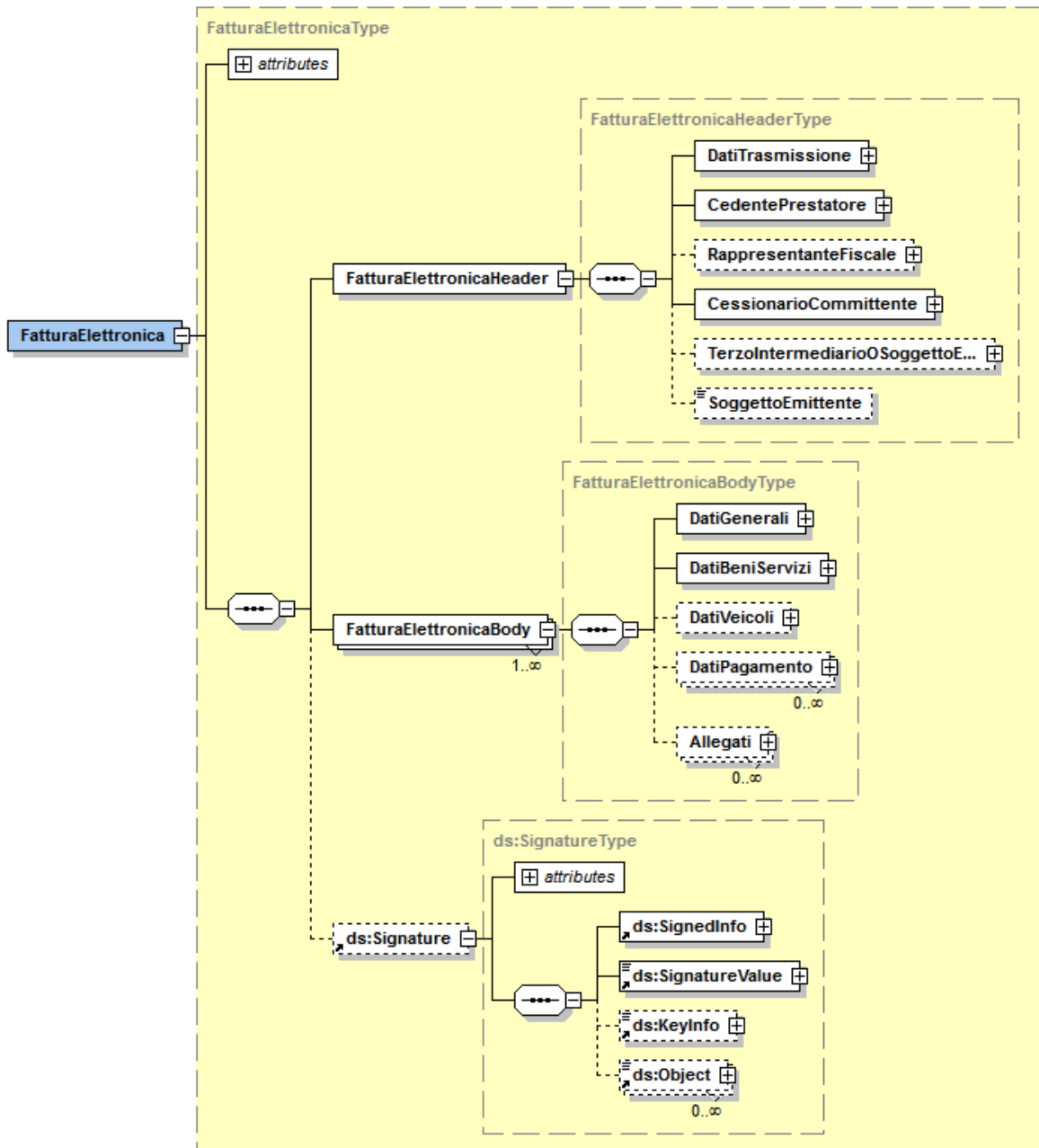
Figure 1: *Root element Fattura Elettronica: Header, Body and ds:Signature*

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.
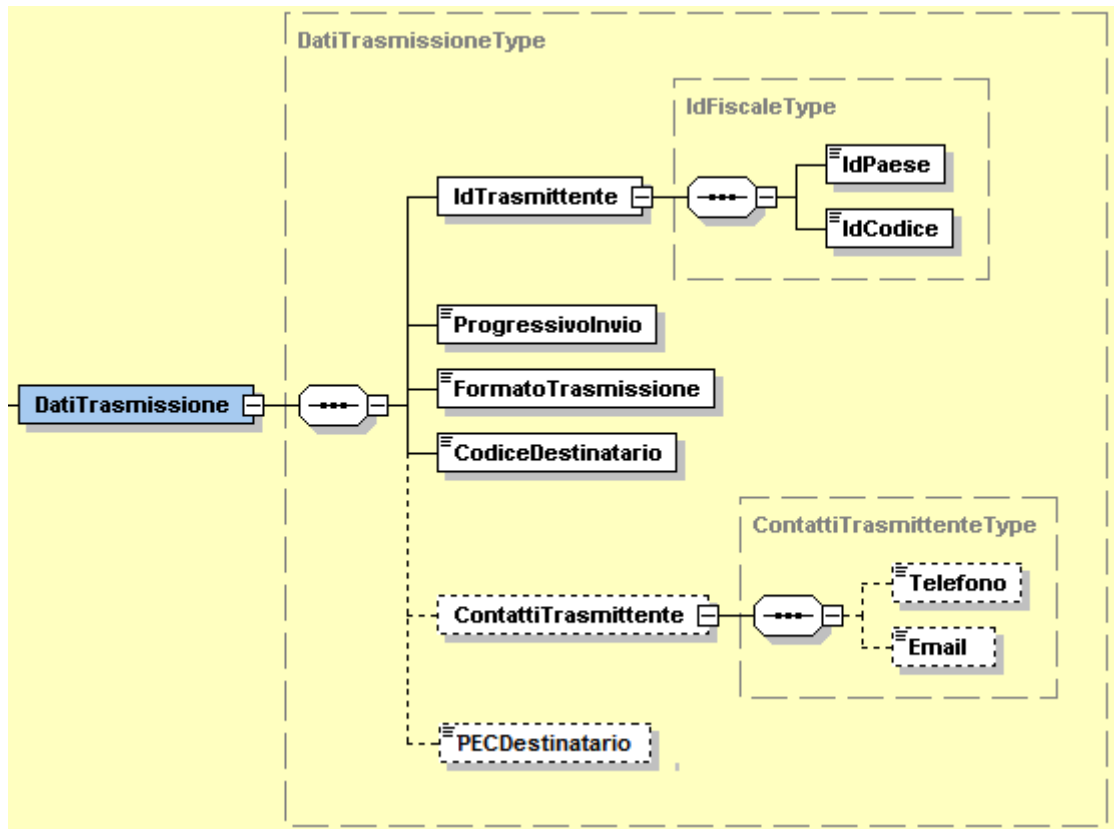
Figure 2: *Element DatiTrasmissione*

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

IdTrasmittente that consists of

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

IdCodice*:* alphanumeric format; max length 28 characters.

ProgressivoInvio*:* 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
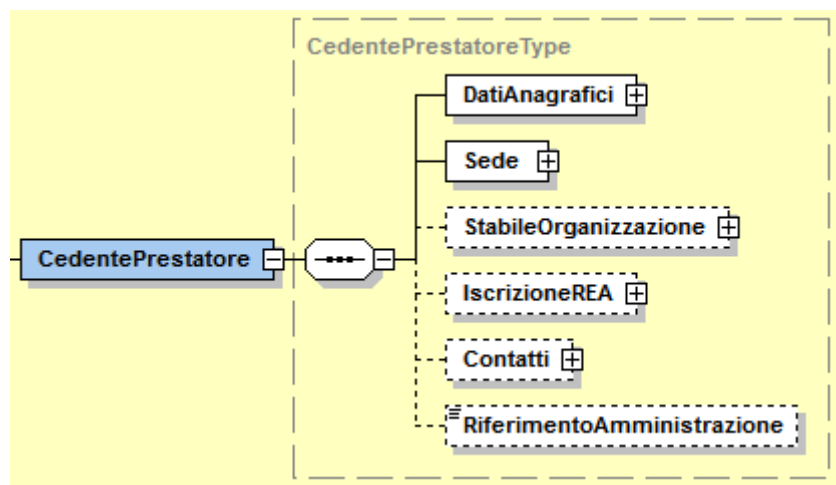
Figure 3: *Element CedentePrestatore*

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

2.2.4.1   Dati Anagrafici
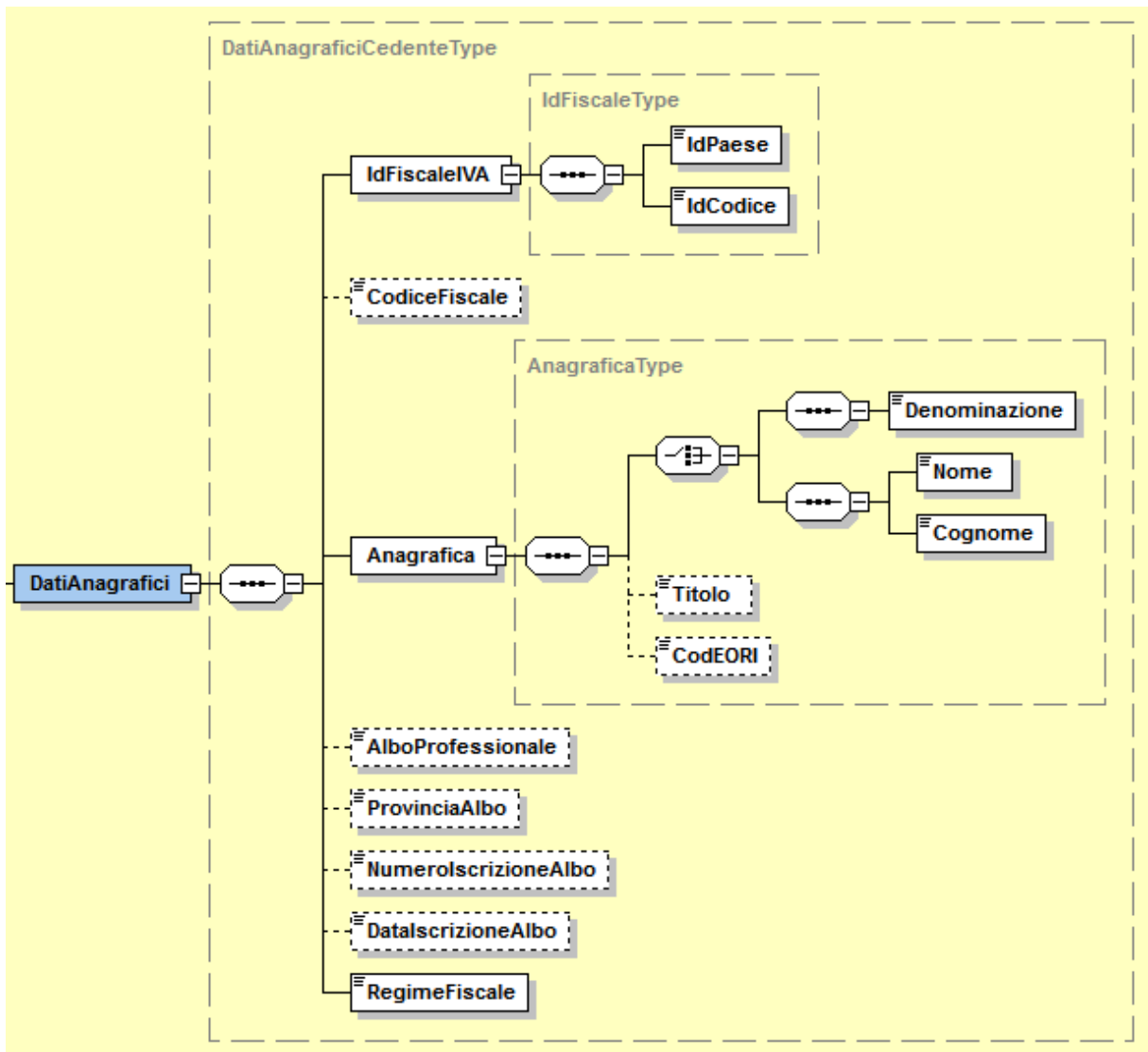
Figure 4: *Element Dati Anagrafici of Cedente Prestatore*

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
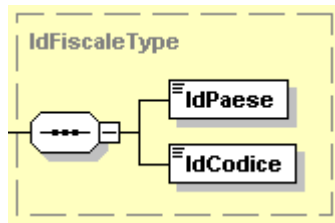
Figure 5: *Complex type IdFiscaleType*

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
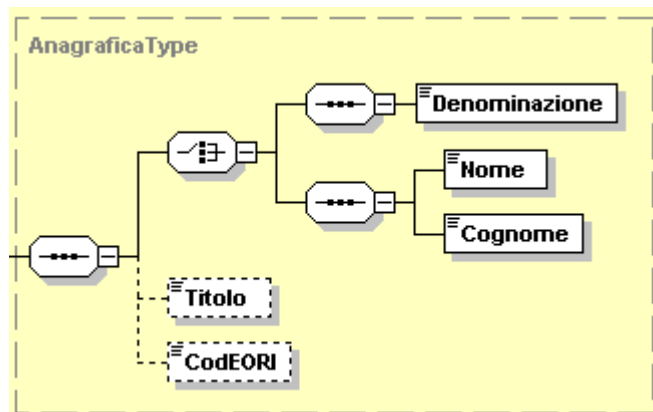
Figure 6: *Complex type AnagraficaType*

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*.

NumeroIscrizioneAlbo*: alphanumeric format; max length 60 characters*.

DataIscrizioneAlbo*: 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 Law 244/07);
RF04	Agriculture and connected activities and fishing (Arts. 34 and 34-bis, Italian Presidential Decree 633/72);
RF05	Sale of salts and tobaccos (Art. 74, section 1, Italian Presidential Decree 633/72);
RF06	Match sales (Art. 74, section 1, Italian Presidential Decree 633/72);
RF07	Publishing (Art. 74, section 1, Italian Presidential Decree 633/72);
RF08	Management of public telephone services (Art. 74, section 1, Italian Presidential Decree 633/72);
RF09	Resale of public transport and parking documents (Art. 74, section 1, Italian Presidential Decree 633/72);
RF10	Entertainment, gaming and other activities referred to by the tariff attached to Italian Presidential Decree 640/72 (Art. 74, section 6, Italian Presidential Decree 633/72);
RF11	Travel and tourism agencies (Art. 74-ter, Italian Presidential Decree 633/72);

RF12   Farmhouse accommodation/restaurants (Art. 5, section 2, Italian law 413/91);

RF13   Door-to-door sales (Art. 25-bis, section 6, Italian Presidential Decree 600/73);

RF14   Resale of used goods, artworks, antiques or collector's items (Art. 36, Italian Decree Law 41/95);

RF15   Artwork, antiques or collector's items auction agencies (Art. 40-bis, Italian Decree Law 41/95);

RF16   VAT paid in cash by P.A. (Art. 6, section 5, Italian Presidential Decree 633/72);

RF17   VAT paid in cash by subjects with business turnover below Euro 200,000 (Art. 7, Italian Decree Law 185/2008);

RF18   Other;

RF19   Flat rate (Art. 1, section 54-89, Italian Law 190/2014)

2.2.4.2   Sede
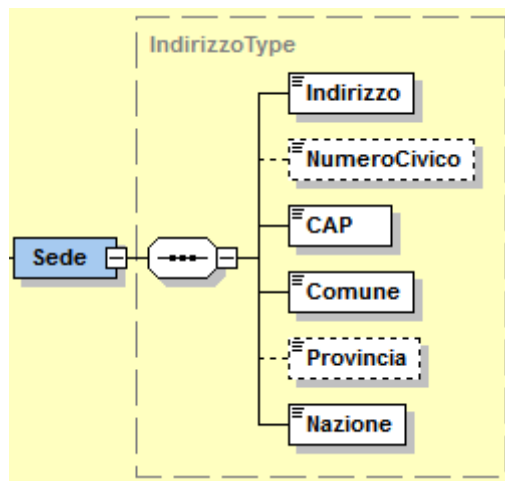
Figure 7: *Element Sede of CedentePrestatore*

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
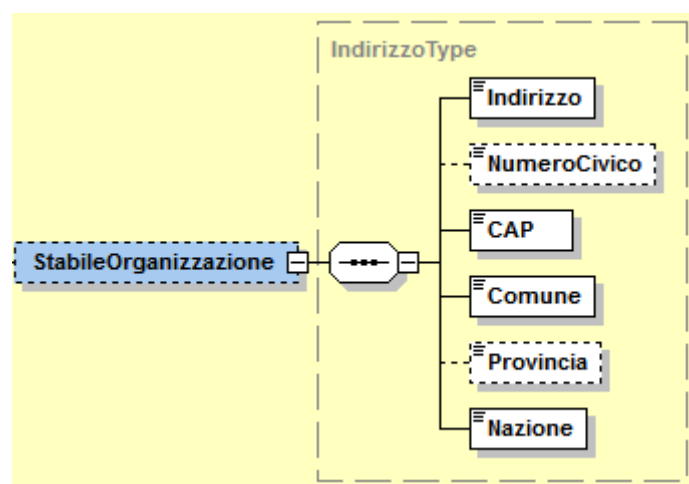
Figure 8: *Element StabileOrganizzazione*

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.
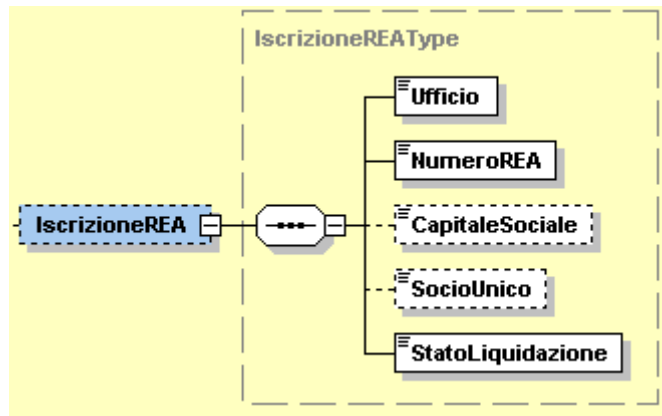
Figure 9: *Element IscrizioneREA*

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:

    LS   in liquidation.

    LN   not in liquidation.

2.2.4.5 Contatti
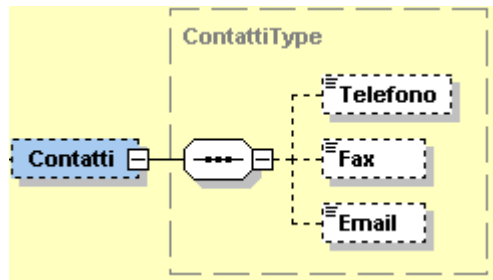
Figure 10: *Element Contatti*

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
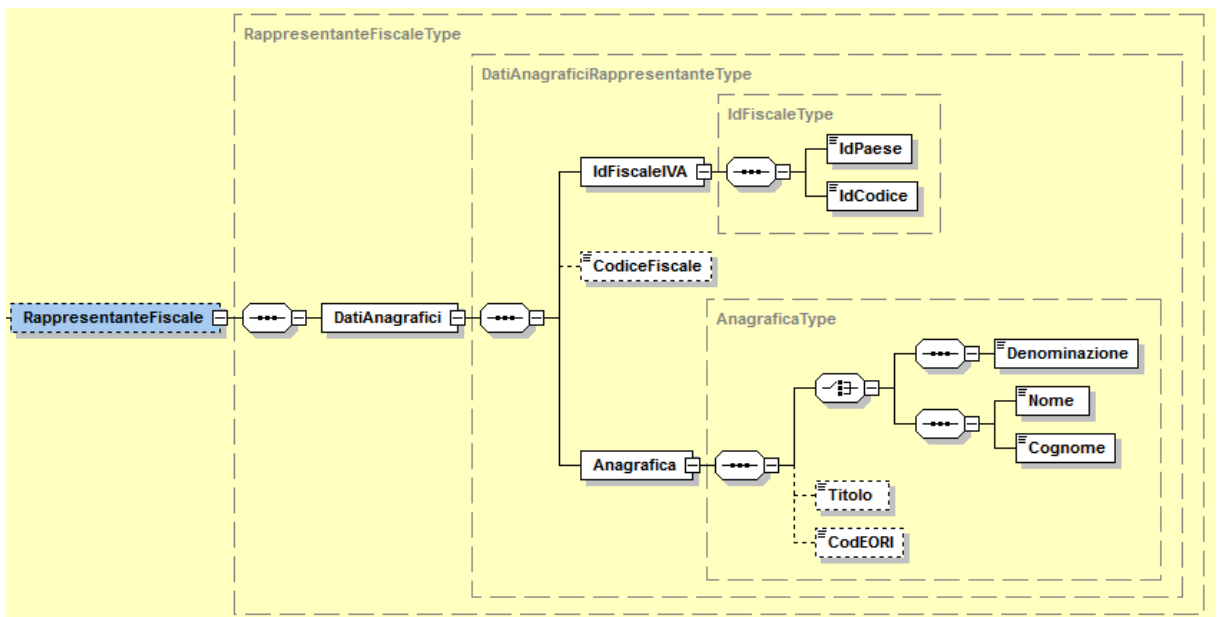
Figure 11: *Element RappresentanteFiscale*

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
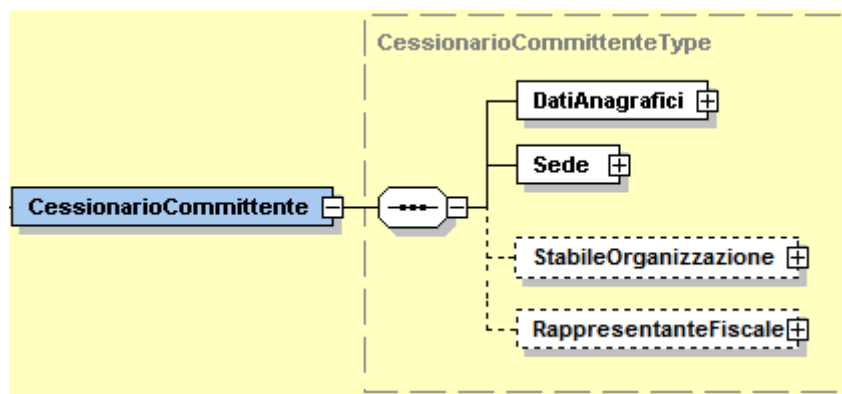
Figure 12: *Element CessionarioCommittente*

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

2.2.6.1   DatiAnagrafici
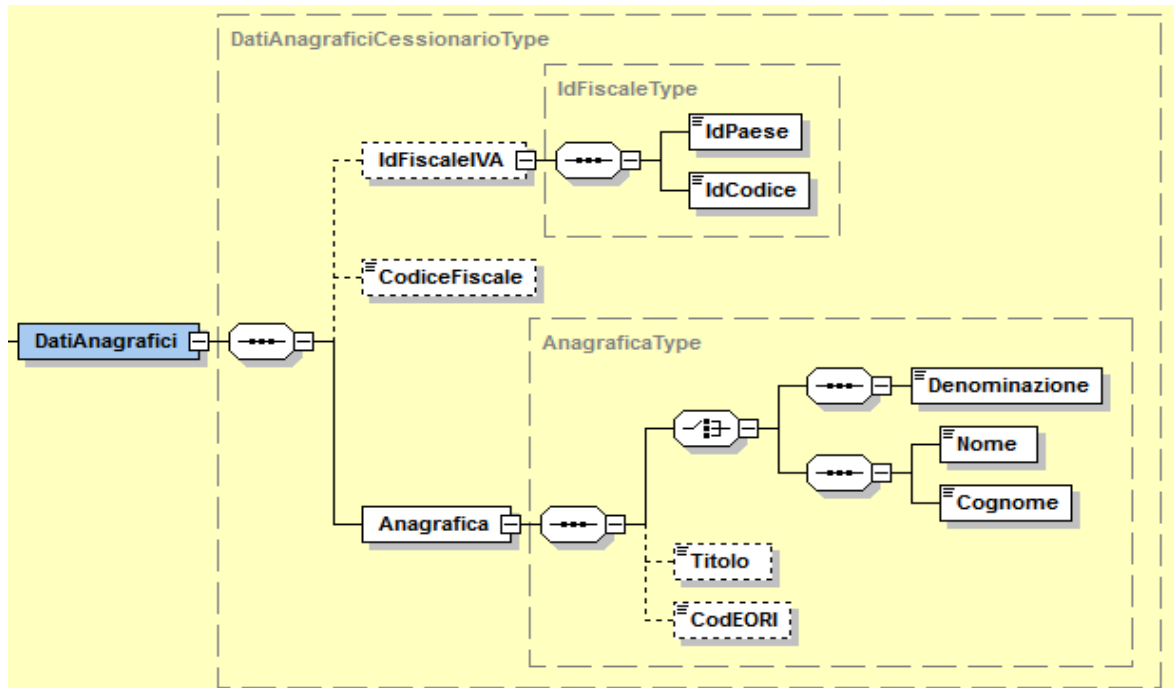
Figure 13: *Element DatiAnagrafici of CessionarioCommittente*

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
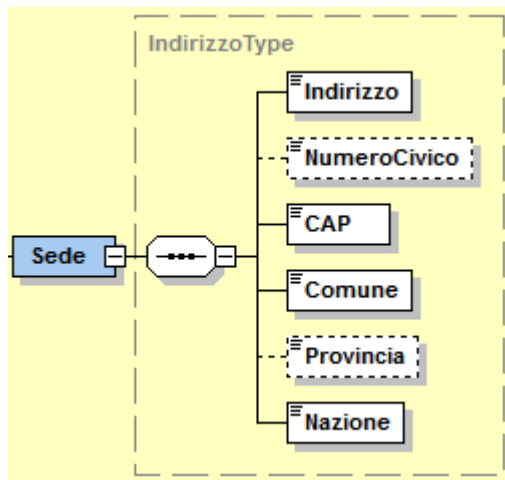
Figure 14: *Element Sede of CessionarioCommittente*

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
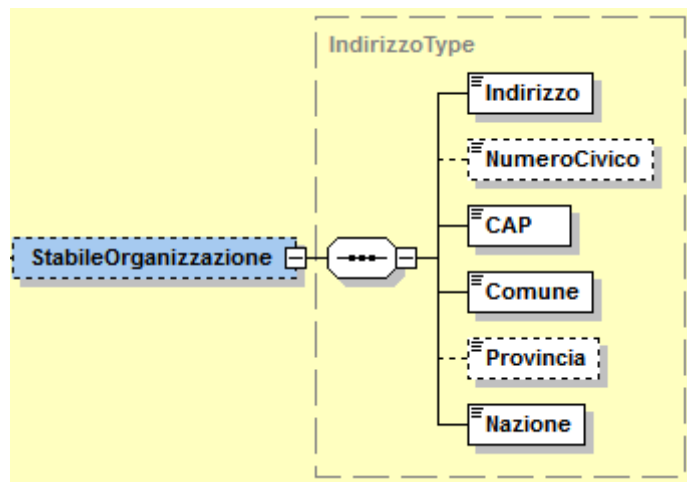
Figure 15: *Element StabileOrganizzazione of CessionarioCommittente*

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
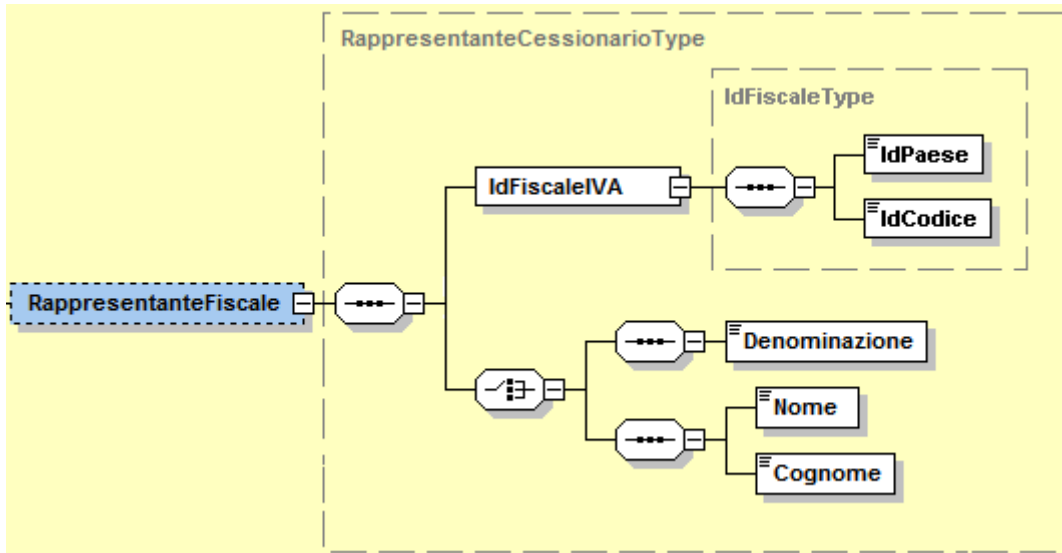
Figure 16: *Element RappresentanteFiscale of CessionarioCommittente*

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
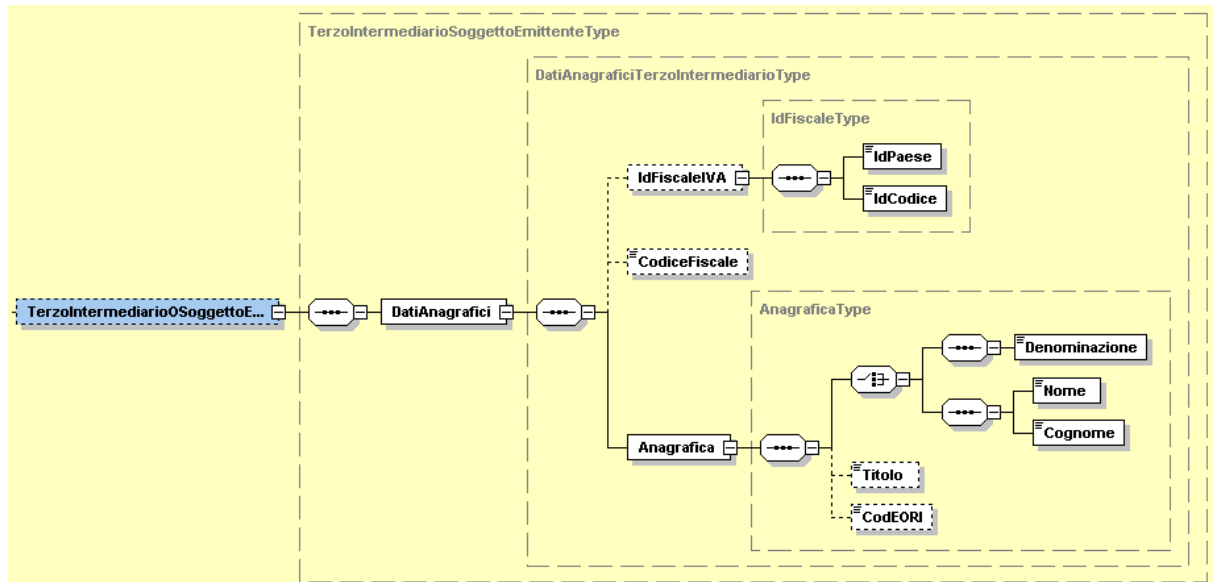
Figure 17: *Element TerzoIntermediarioSoggettoEmittente*

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:

CC	buyer / orderer.
TZ	third party.

2.2.9 ELECTRONIC INVOICE BODY: GENERAL DATA
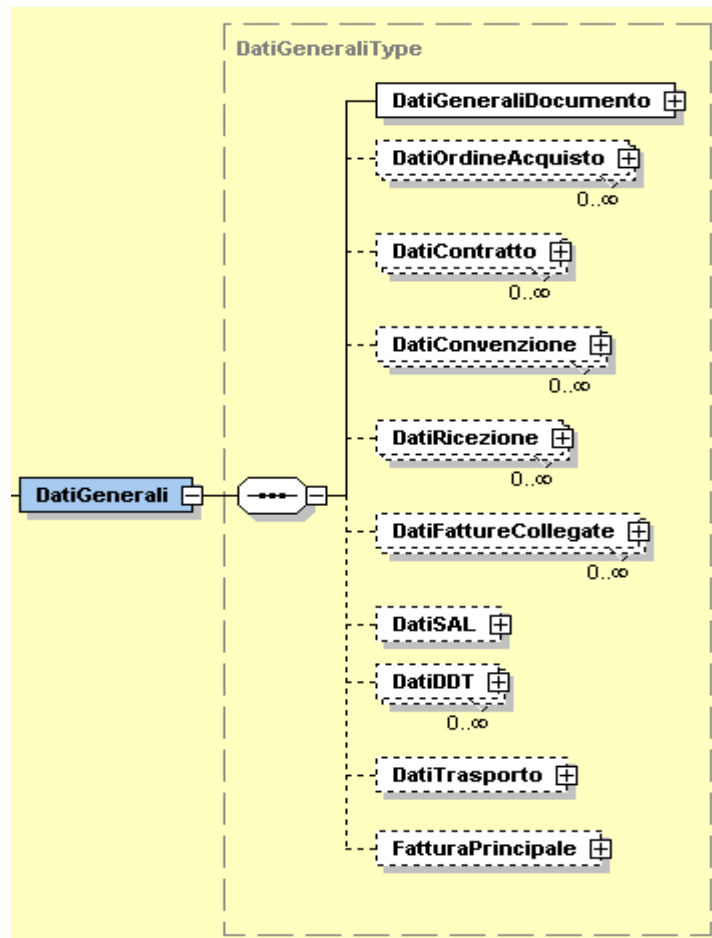
Figure 18: *Element DatiGenerali*

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

2.2.9.1 Dati Generali Documento
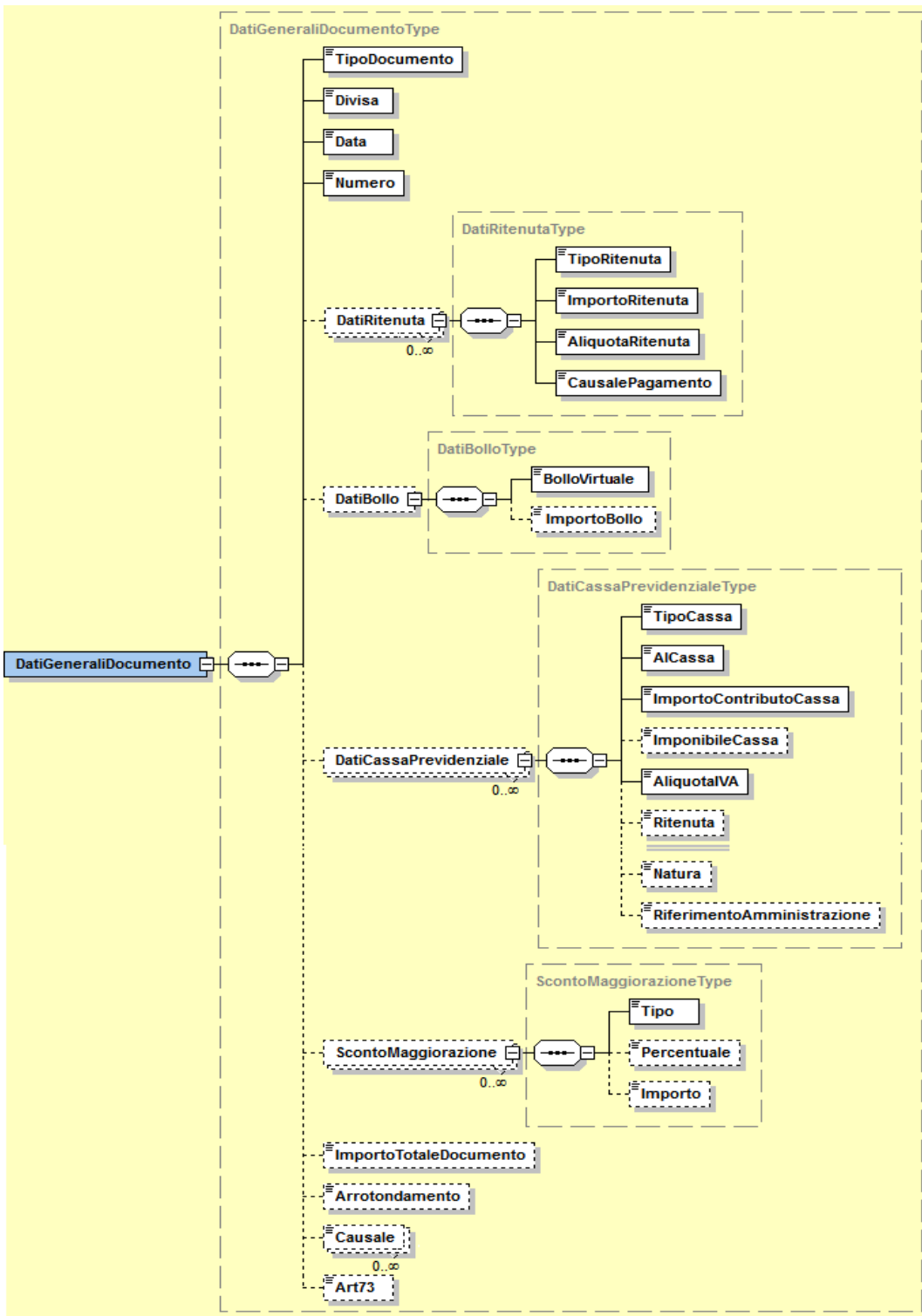
Figure 19: *Element DatiGeneraliDocumento*

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 abroad
TD18	Integration for purchase of intra UE goods
TD19	Integration/self invoicing for purchase of goods ex art.17 c.2 DPR 633/72
TD20	Self invoicing for regularisation and integration of invoices (ex art.6 c.8 and 9-bis d.lgs 471/97 or art.46 c.5 D.L. 331/93)
TD21	Self invoicing for splaphoning
TD22	Extractions of goods from VAT Warehouse
TD23	Extractions of goods from VAT Warehouse with payment of VAT
TD24	Deferred invoice ex art.21, c.4, third period lett. a) DPR 633/72
TD25	Deferred invoice ex art.21, c.4, third period lett. b) DPR 633/72
TD26	Sale of depreciable assets and for internal transfers (ex art.36 DPR 633/72)
TD27	Self invoicing for self consumption or for free transfer without recourse
TD28	Purchases from San Marino with VAT (paper invoice)

Divisa*:* this element must be indicated according to ISO 4217 alpha-3:2001 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 and maritime agencies)
TC14	National pension institute for Italian journalists (INPGI - Istituto Nazionale Previdenza Giornalisti Italiani)
TC15	National welfare board for orphans of Italian doctors (ONAOSI - Opera Nazionale Assistenza Orfani Sanitari Italiani)
TC16	Autonomous supplementary welfare fund for Italian journalists (CASAGIT - Cassa Autonoma Assistenza Integrativa Giornalisti Italiani)

TC17	Pension board for industrial experts and graduate industrial experts (EPPI - Ente Previdenza Periti Industriali e Periti Industriali Laureati)
TC18	National multi-category pension and welfare board (EPAP - Ente Previdenza e Assistenza Pluricategoriale)
TC19	National pension and welfare board for biologists (ENPAB - Ente Nazionale Previdenza e Assistenza Biologi)
TC20	National pension and welfare board for the nursing profession (ENPAPI - Ente Nazionale Previdenza e Assistenza Professione Infermieristica)
TC21	National pension and welfare board for psychologists (ENPAP - Ente Nazionale Previdenza e Assistenza Psicologi)
TC22	National Social Security Institute (INPS - Istituto Nazionale della Previdenza Sociale)

AlCassa*:* 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.

AliquotaIVA*:* 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 7-septies 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 -octies, paragraph 1 lett. a, b, 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
MG	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
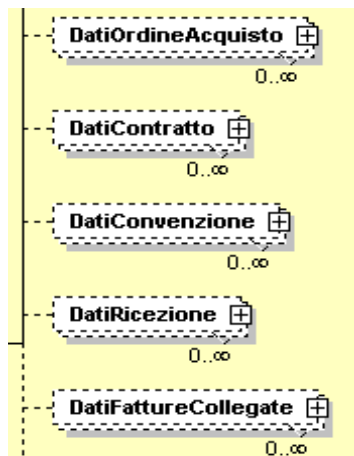
Figure 20: *Elements DatiOrdineAcquisto, DatiContratto, DatiConvenzione, DatiRicezione and DatiFattureCollegate.*

All this five elements use *DatiDocumentiCorrelatiType* type, described below.
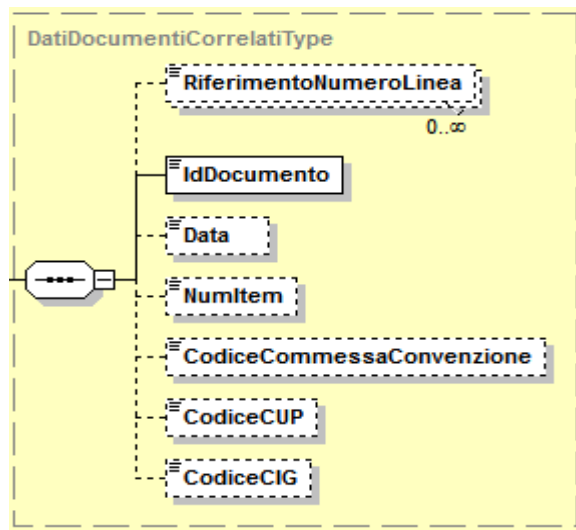
Figure 21: *Type DatiDocumentiCorrelatiType*

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.

NumItem: 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
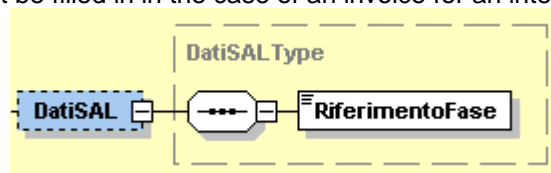
Figure 22: *Element DatiSal*

RiferimentoFase*:* numeric format; max length 3 characters.

2.2.9.4   Dati Ddt (Documento Di Trasporto)
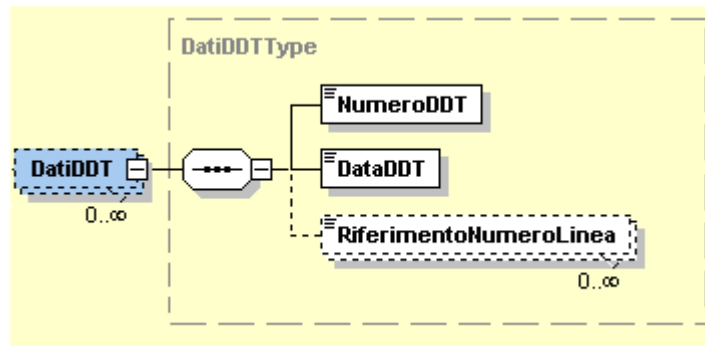
Figure 23: *Element DatiDDT*

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
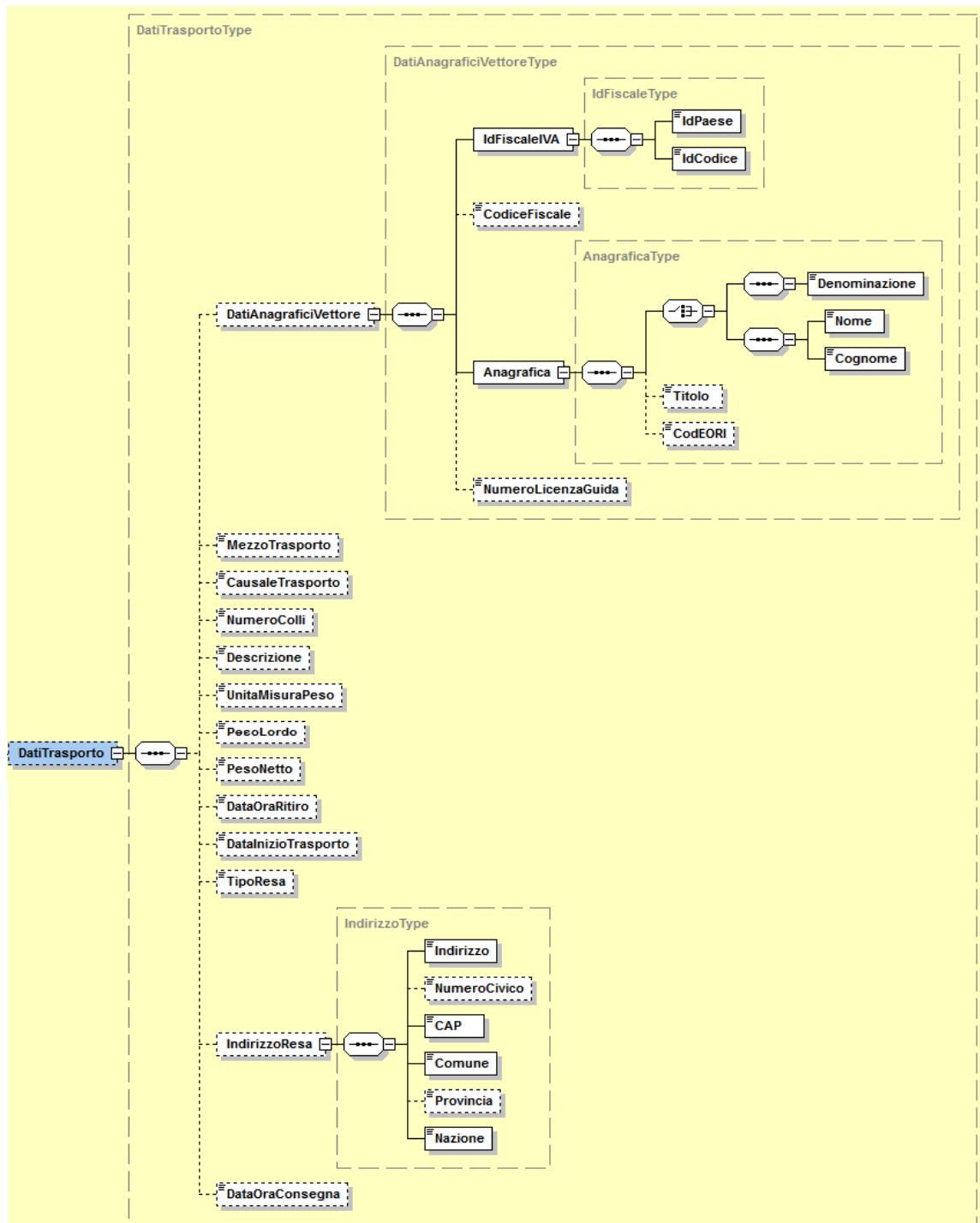
Figure 24: *Element DatiTrasporto*

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
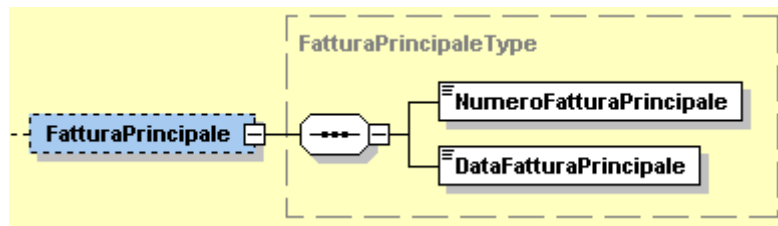
Figure 25: *Element FatturaPrincipale*

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
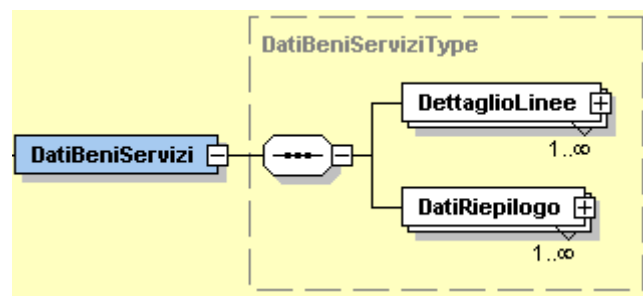
Figure 26: *Element DatiBeniServizi*

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.
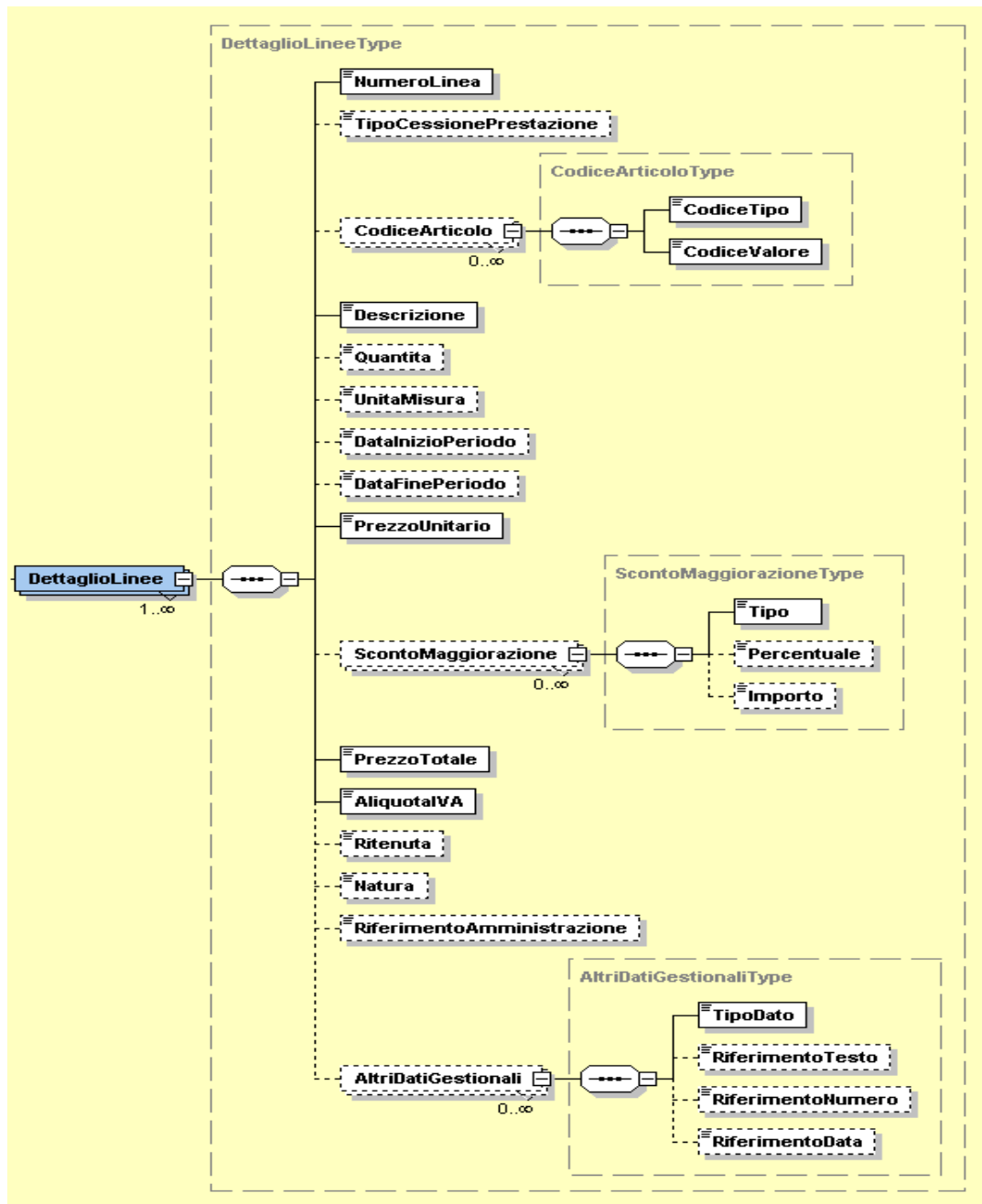
Figure 27: *Element DettaglioLinee*

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:

SC	discount
PR	bonus
AB	rebate
AC	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.

DataInizioPeriodo*:* 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.

AliquotaIVA*:* 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 7-septies 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 -octies, paragraph 1, letter a, b, 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-N.
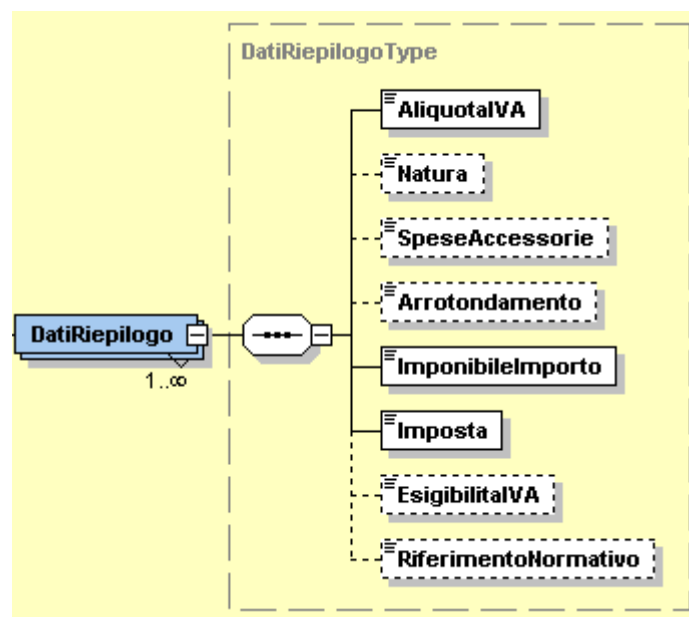
Figure 28: *Element DatiRiepilogo*

AliquotaIVA*:* 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 7-septies 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 - octies, paragraph 1, letter a, b, 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.

ImponibileImporto*:* 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.

EsigibilitaIVA*:* 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
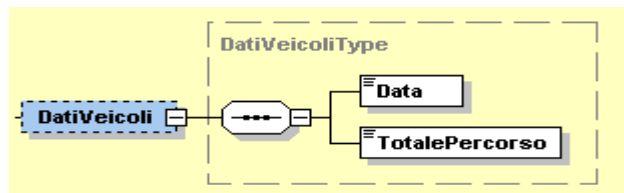
Figure 29: *Element DatiVeicoli*

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
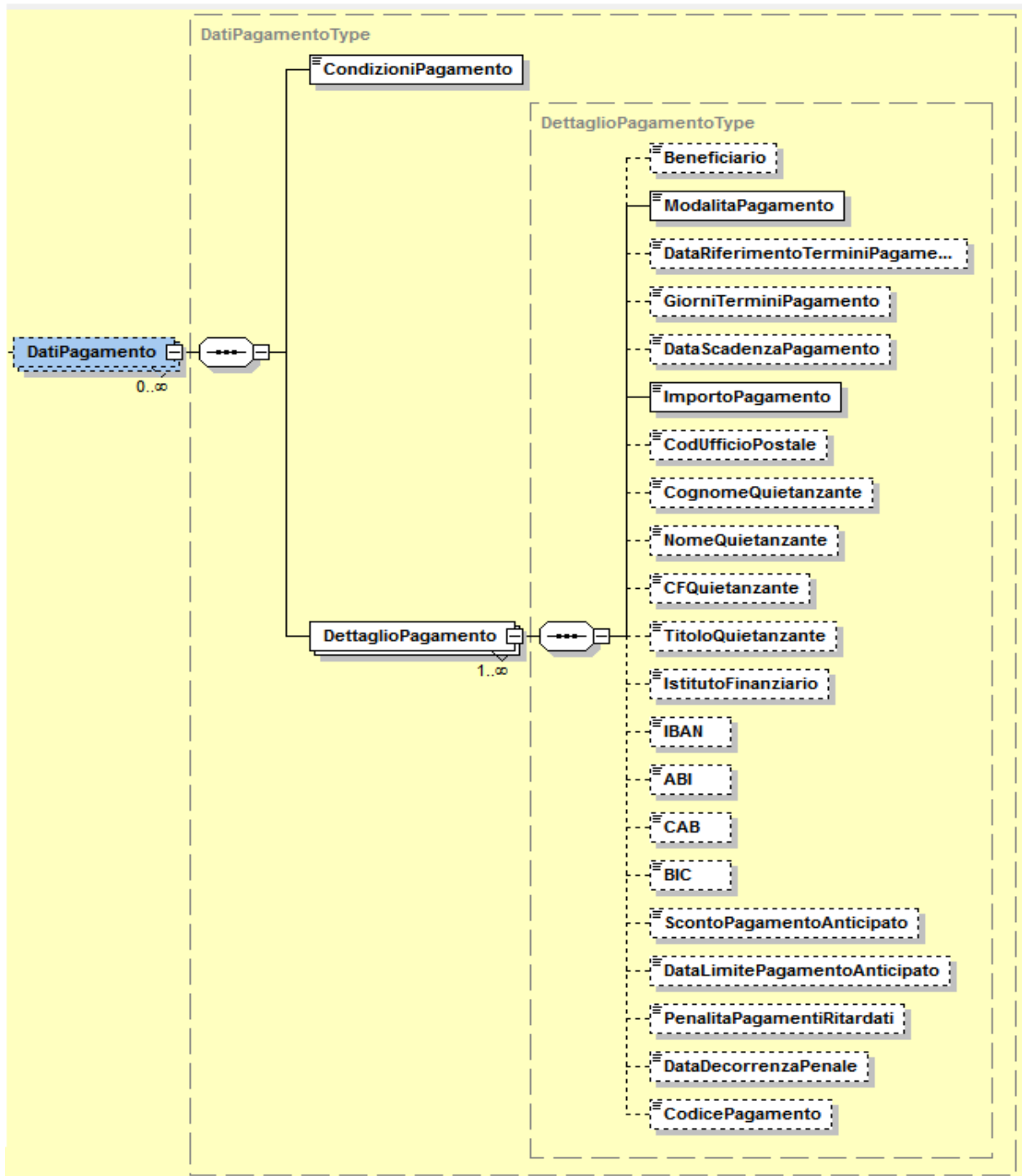
Figure 30: *Element DatiPagamento*

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.
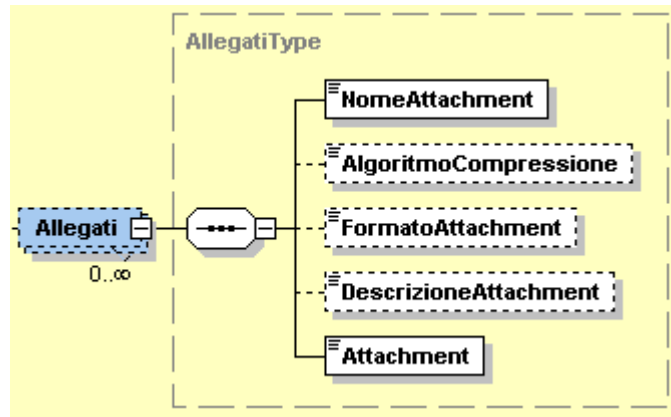
Figure 31: *Element Allegati*

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 NOT ESTABLISHED IN ITALY - PROCESS RULES

The data relating to transactions to or from subjects not established in Italy, to be transmitted to the Revenue Agency, must be represented and transmitted in the XML format (eXtensible Markup Language), of the **ordinary electronic invoice** (using the entire invoice or the entire batch of invoices), according to the same scheme and the same rules of invoicing, represented by the format referred to in chapter 2.

From July the first 2022, any invoice data relating to transactions to or from non-residents, not established, not identified in Italy, transmitted to the Revenue Agency in XML format (extensible Markup Language), according to the scheme and rules in force until 30 June 2022 and showing invoices for transactions whose document date is later than that date will be discarded.

3.1 METHOD OF PREPARING FILES FOR THE TRANSMISSION OF ACTIVE TRANSACTIONS

Exclusively for the data of active transactions, to subjects not established in Italy, the <CodiceDestinatario> element will be completed with "**XXXXXXX**". Within the terms for issuing the invoices or documents certifying the fees, the Italian Transferor/Service Provider sends the xml file prepared for data communication to the Exchange System (ES).

Communication of the data of active transactions does not need to be performed if a customs declaration has been issued.

3.2 METHOD OF PREPARING FILES FOR THE TRANSMISSION OF PASSIVE TRANSACTIONS

The xml file of the invoice, compiled for communication of the data of passive transactions (sales or services received from subjects not established in Italy), must be prepared in such a way that it passes the checks carried out by the ES.

Regarding the fields to be filled in for the purpose of receiving the file, the element <CodiceDestinatario> can be filled with:

- a code relating to a channel accredited to the ES (web services channel or SFTP);

- '0000000', in cases where a PEC address is indicated as the receiving channel and this has been indicated in the PECDestinatario;

- '0000000', not filling in the PECDestinatario field; in this case the file will be delivered to the address that the transferee/customer has registered as the channel for receiving electronic invoices or will be made available in the reserved area of the Invoices and Fees portal.

For example the <CodiceDestinatario> element can be filled with the value that the transferee/customer normally uses to receive electronic invoices.

Communication of the data of the passive transactions must not be carried out if a customs declaration has been issued or an electronic invoice has been received through ES.

The types of documents that can be used are as follows:

TD17   Integration/self-invoice for the purchase of services from abroad

TD18   Integration for the purchase of intra-Community goods

TD19   Integration/self-invoice for the purchase of goods pursuant to art.17 paragraph 2 of Italian Presidential Decree 633/72

The Transferee/Customer transmits the xml file prepared for the communication of data to the Exchange System (ES) by the fifteenth day of the month following that of receipt of the document proving the transaction (in the case of intra-EU transactions) or the execution of the transaction (in case of non-EU transactions).

The rules for compiling the file are shown below.

3.2.1   *INTEGRATION/SELF-INVOICE FOR THE PURCHASE OF SERVICES FROM ABROAD - TD17*

Description of the transaction: the transferor/provider (T/P) not resident and without a permanent establishment in the territory of the State (also resident in the Republic of San Marino or in the Vatican City State) issues an invoice for the provision of services to the transferee/customer (T/C) resident or established in the national territory indicating the taxable amount but not the related tax as the transaction, seen from the issuer's side, is not subject to taxation and is taxable in Italy and the tax is paid by the customer resident or established in Italy stabilito in Italia[9].

The buyer/orderer, pursuant to Article 17, second paragraph, of Presidential Decree no. 633 of October 26 1972, must supplement the document received (in the case of intra-EU services) or issue a self-invoice (in the case of non-EU services) to indicate the tax due which must then flow into its liquidation.

In order to fulfill the communication obligations referred to in Article 1, paragraph 3-bis, of Legislative Decree 5 August 2015, n. 127, for transactions carried out starting from July the first 2022, the buyer/orderer must prepare another document, to supplement the invoice received from the EU taxable person, and send it via the ES with document type TD17 which will be delivered only to the issuer (given that it is the latter who is required to integrate the invoice with VAT). The transmission of a document of type TD17 also makes it possible to fulfill the obligation of integration pursuant to Article 17, second paragraph, of Presidential Decree no. 633 of 26 October 1972.

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[9] Pursuant to art. 17, fourth paragraph, of Presidential Decree no. 633/72, the reverse charge does not apply (and the TD17 must not be used) if the provision of services territorially relevant has been carried out by the non-resident subject through a permanent establishment in the territory of the State.

The TD17 must also be used to communicate data relating to the provision of services (not relevant for VAT purposes in Italy) carried out by a non-established person received from an Italian taxable subject.

For transactions carried out until June 30 2022, as an alternative to the transmission of the TD17 via the ES, the buyer/orderer can manually integrate the invoice or issue a paper or electronic self-invoice extra ES and is obliged to communicate the data of the transaction received from the foreign supplier, integrated with that of the tax, through the old communication mode of the esterometro

3.2.1.1 Compilation of the XML document with code TD17

- <CedentePrestatore>: data of the foreign lender indicating the country of residence of the same[10]
- <CessionarioCommittente>: data of the T/C that performs the integration or issues the self-invoice
- <Data>of the "Dati Generali" section:
    - the date of receipt (or in any case a date falling within the month of receipt of the invoice issued by the foreign supplier), in the case of issue of the supplementary document relating to the purchase of intra-EU services
    - the date of execution of the transaction, in the case of issue of the self-invoice relating to the purchase of non-EU services or purchases of services from a service provider resident in the Republic of San Marino or in the Vatican City State.
- For each transaction: fill in the <DettaglioLinee> section with the characteristic data of each transaction respecting the mandatory nature of the fields which if not fulfilled will result in discarding (indication of the taxable amount present in the invoice sent by the T/P and the related tax calculated by the T/C or of the Nature in case it is not a taxable transaction, for example code N3.4 in case of non-taxability, code N4 in case of exemption, code N2.2 in case of purchase of goods not relevant for VAT purposes in Italy)
- <DatiFattureCollegate>: the details of the reference invoice and, for this purpose, the ESId attributed to it by the interchange system, when available
- <Numero>: it is advisable to use ad hoc progressive numbering

3.2.2 *INTEGRATION FOR THE PURCHASE OF INTRA-COMMUNITY GOODS - TD18*

Description of the transaction: the T/P resident in another EU country issues an invoice for the sale of goods to the T/C resident or established in the national territory indicating the taxable amount but not the related tax as the transaction seen from the side of the issuer is not taxable in the transferor's country of residence, while it is taxable in Italy and the tax is paid by the transferee.

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[10]Please note that if the T/P issues an invoice showing the Italian VAT number opened through a tax representative or direct identification pursuant to art. 35-ter of Italian Presidential Decree 633/72, the document issued will have no relevance for VAT purposes (resolution no. 89/E of 25 August 2010). Therefore, if the T/P is non-EU, the T/C must send a TD17 with a self-invoice value indicating the foreign identification of the T/P; if, instead, the T/P is resident in an EU country, the T/C must transmit a TD17 with the value of integration of the invoice issued through the foreign VAT position having relevance for VAT purposes, indicating the foreign identification of the T/P.

In order to fulfill the communication obligations referred to in Article 1, paragraph 3-bis, of Legislative Decree 5 August 2015, n. 127, for transactions carried out starting from 1 July 2022, the buyer/orderer must prepare another document, to supplement the invoice received from the EU taxable person, and send it via the ES with document type TD18 which will be delivered only to the issuer (given that it is the latter to be required to integrate VAT in invoice).The transmission of a TD18 document type also makes it possible to fulfill the integration obligation pursuant to Article 46 of Legislative Decree no. 331 of 1993.

The TD18 code must also be used for intra-community purchases with the introduction of goods in a VAT warehouse.

For transactions carried out until 30 June 2022, as an alternative to the transmission of TD18 via ES, the buyer/orderer can manually integrate the invoice and is obliged to communicate the invoice data received from the foreign supplier, integrated with the tax data, through the old communication mode of the esterometro.

3.2.2.1 Compilation of the document XML TD18

- <CedentePrestatore>: data of the foreign transferor indicating the country of residence of the same
- <CessionarioCommittente>: data of the T/C making the integration
- <Data> of the "Dati Generali" section: date of receipt (or in any case a date falling within the month of receipt of the invoice issued by the foreign supplier)
- For each transaction: fill in the <DettaglioLinee> section with the characteristic data of each transaction respecting the mandatory nature of the fields which if not fulfilled will result in discarding (indication of the taxable amount present in the invoice sent by the T/P and the related tax calculated by the T/C or of the Nature in case it is not a taxable transaction, for example, for non-taxable purchases with use of the Ceiling, N3.5 must be indicated; in the case of introduction of goods in a VAT warehouse following an intra-community purchase, Nature N3.6 must be indicated; in the case of exempt purchases, Nature N4 must be indicated).
- <DatiFattureCollegate>: the details of the reference invoice and, for this purpose, the ESId attributed to it by the interchange system, when available
- <Numero>: it is advisable to use ad hoc progressive numbering

3.2.3 INTEGRATION/SELF-INVOICE FOR THE PURCHASE OF GOODS PURSUANT TO ART. 17 PARA.2 OF ITALIAN PRESIDENTIAL DECREE 633/72 - TD19

Description of the transaction: the T/P that is not resident and without a permanent establishment in the territory of the State issues an invoice for the sale of goods already present in Italy (therefore they are not imports or intra-community purchases) to the T/C resident or established in the territory national, indicating the taxable amount but not the related tax as the transaction seen from the issuer's side is not subject to taxation, is taxable in Italy and the tax is paid by the transferee[11].

---

[11] Pursuant to art. 17, fourth paragraph, of Italian Presidential Decree 633/72 the reverse charge does not apply (and the TD19 must not be used) if the transfer of territorially relevant assets has been carried out by the non-resident subject through a permanent establishment in the territory of the State.

The buyer/orderer pursuant to Article 17, second paragraph of Presidential Decree no. 633 of 26 October 1972, must supplement the document received (in the case of intra-EU Sellers/Providers) or issue a self-invoice (in the case of extra-EU Sellers/Providers) to indicate the tax due which must then flow into its liquidation.

In order to fulfill the communication obligations referred to in Article 1, paragraph 3-bis, of Legislative Decree 5 August 2015, n. 127, for operations carried out from 1 July 2022, the buyer/orderer must prepare another document, containing both the data necessary for the integration and the details of the invoice received from the foreign supplier, and send it via the ES with TD19 document type that will be delivered only to the issuer. The transmission of a type of TD19 document also makes it possible to fulfill the obligation of integration pursuant to Article 17, second paragraph, of Presidential Decree no. 633 of 26 October 1972.

The transmission to the ES of a TD19 document type may be carried out by the buyer/orderer also in the case of issuing a self-invoice for the purchase of goods from the Vatican City State pursuant to Article 17, second paragraph of Presidential Decree no. 633 of 26 October 1972. The TD19 must instead be used in the case of purchase of goods from the Republic of San Marino pursuant to Article 17, second paragraph of Presidential Decree no. 633 of 26 October 1972 in order to supplement the invoice issued by the San Marino supplier in electronic format (cf. Circular no. 26 of 13/07/22).

The TD19 code must also be used in the case of:
- integration/self-invoice pursuant to article 17 paragraph 2 of Italian Presidential Decree 633/72 for purchases from non-established subjects, of goods already present in Italy with introduction in a VAT warehouse (article 50-bis, para. 4, letter c)
- for purchases from non-established subjects of goods (or services on goods) that are inside a VAT warehouse using nature N3.6.
- to communicate data relating to the purchase, by a non-established person, of goods located abroad (not relevant for VAT purposes in Italy) made by an Italian taxable person.

For transactions carried out until 30 June 2022, as an alternative to the transmission of the TD19 via ES, the buyer/orderer can manually integrate the invoice or issue a paper or electronic self-invoice extra ES and is obliged to communicate the data of the transaction received from the foreign supplier, integrated with that of the tax, through the old method of communication of the esterometro.

3.2.3.1 Compilation of the document XML xTD19

- <CedentePrestatore>: data of the foreign transferor indicating the country of residence of the same[12]

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[12] Please note that if the T/P issues an invoice showing the Italian VAT number opened through a tax representative or direct identification pursuant to art. 35-ter of Italian Presidential Decree 633/72. The document issued will have no relevance for VAT purposes (resolution no. 89/E of 25 August 2010). Therefore, if the T/P is non-EU, the T/C must send a TD19 with a self-invoice value indicating the foreign identification of the T/P; if, instead, the T/P is resident in an EU country, the T/C must transmit a TD19 with the value of integration of the invoice issued through the foreign VAT position having relevance for VAT purposes, indicating the foreign identification of the T/P.

- <CessionarioCommittente>: data of the T/C that performs the integration or issues the self-invoice
- <Data>of the "Dati Generali" section:

  - the date of receipt of the invoice issued by the EU supplier or by the supplier resident in the Republic of San Marino (or in any case a date falling within the month of receipt of the invoice itself)
  - the date of execution of the transaction with the non-EU supplier or with a supplier resident in the Vatican City State, in the case of issuance of the self-invoice

- For each transaction: fill in the section<DettaglioLinee> with the characteristic data of each transaction respecting the obligatory nature of the fields which if not fulfilled with result in discarding, indication of the taxable amount present in the invoice sent by the T/P and the related tax calculated by the T/C or of the Nature in case it is not a taxable transaction (for example, for non-taxable persons with use of the Ceiling, N3.5 must be indicated, in the case of purchases from non-established subjects of goods already present in Italy with introduction into a VAT warehouse (article 50-bis, para. 4, letter c)) or for purchases from non-established subjects of goods (or services on goods) that are in a VAT warehouse, Nature N3.6 must be indicated. In the case of the purchase of goods not relevant for VAT purposes in Italy, Nature N2.2 must be indicated
- <DatiFattureCollegate>: the details of the reference invoice, for example the ESId attributed to it by the ES
- <Numero>: it is advisable to use ad hoc progressive numbering

3.2.4 *PURCHASES FROM SAN MARINO WITH VAT (PAPER INVOICE) – TD28*

Description of the transaction: the VAT taxable person resident or established in Italy who receives a paper invoice[13] with tax debit from a person residing in the Republic of San Marino, must prepare a document with Document Type TD28 and send it through SdI to comply with the communication obligation referred to in Article 1, paragraph 3-bis, of Legislative Decree 5 August 2015, No 127.In the presence of a paper invoice issued by a supplier of San Marino with charge of the tax, the TD28 document must be used and not the TD19 which, instead, must be used for the fulfillment of the tax pursuant to Article 17, second paragraph of Presidential Decree 26 October 1972, n. 633, in the event that the invoice received from the San Marino operator (electronic or paper) is without charge of the tax.

The TD28 type of document can also be used to fulfill the communication obligation referred to in article 1, paragraph 3-bis, of legislative decree 5 August 2015, n. 127 in the case referred to in article 6, paragraph 9-bis. 1, of Legislative

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[13] Starting from 1 July 2022, in application of the provisions of the Ministerial Decree of 21 June 2021, in exchanges with the Republic of San Marino invoices will be only electronic, except in the case of exemption. In fact, the Delegated Decree no. 147 of 5 August 2021 of the Republic of San Marino establishes that: "*Economic operators established or identified in the territory of the Republic of San Marino who have declared revenues in the previous calendar year for an amount of less than € 100,000.00 (one hundred thousand / 00) are excluded from the obligation to issue the electronic invoices referred to in paragraph 3. They can still decide for the issuance of electronic invoices by presenting a specific option*"

Decree no. 471/97 in which the buyer/orderer, instead of paying the tax with the reverse charge regime, receives a paper invoice with the charge of the reverse tax from the non-established supplier, even if identified in Italy.

3.2.4.1 Compiling the TD28 XML Document in the case of purchases from San Marino with VAT (paper invoice)

• <CedentePrestatore>: data of the seller/provider resident in the Republic of San Marino issuing the paper invoice with tax charge.

• <CessionarioCommittente>: data of the Italian buyer/orderer.

• <Data> of the "Date Generali" section: the date of execution of the operation indicated in the paper invoice issued by the San Marino seller/provider .

• <Numero>: it is advisable to use a progressive numbering chosen by the sender (for example the protocol of the purchase register).

• <DatiFattureCollegate>: number and date of the original paper invoice issued by the San Marino supplier.

• Indication of taxable amount and tax, as indicated in the paper invoice received.

3.2.4.2 Compilation of the TD28 XML document in the hypothesis of the art. 6, paragraph 9-bis. 1, of Legislative Decree no. 471/97 with a non-resident supplier identified in Italy

•   <CedentePrestatore>: data of the foreign seller/provider that issued the invoice with the tax charged via the VAT position opened in Italy (the data must refer to the foreign entity and not to the Italian VAT position).

•   <CessionarioCommittente>: data of the Italian buyer/orderer.

• <Data> of the "Date Generali" section: the date of execution of the operation indicated in the paper invoice issued by the seller/provider not established/identified in Italy .

• <Numero>: it is advisable to use a progressive numbering chosen by the sender

• <DatiFattureCollegate>: number and date of the original paper invoice by the seller/provider not established/identified in Italy

• Indication of taxable amount and tax, as indicated in the paper invoice received.

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 non-compliant 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 <AliquotaIVA> 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 <AliquotaIVA> 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 is not equal zero, the transaction is taxable and then it isn't allowed the presence of element <Natura> except when the DocumentType element takes a value of TD16*)

- 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 <AliquotaIVA> 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 <AliquotaIVA> 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 'SI' (*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 <IdFiscaleIVA> and 1.4.1.2 <CodiceFiscale> not filled

  Descriziption in case of simplified invoices: 1.3.1.1 <IdFiscaleIVA> 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 <AliquotaIVA> or 2.2.1.12 <AliquotaIVA> (*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 <EsigibilitaIVA> 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:*

  $$(AliquotaIVA \ * \ ImponibileImporto) \ / \ 100)$$

  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 ±1 eurocent tolerance it's allowed)

  (it only applies to ordinary invoices)

- Code: 00422

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

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

  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 ±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 ± ScontoMaggiorazione) * Quantita

  the ±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 <AliquotaIVA> or 2.1.1.7.5 <AliquotaIVA> 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 <AliquotaIVA> 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* except when the DocumentType element takes a value of TD16)

  (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 <AliquotaIVA> or 2.1.1.7.5 <AliquotaIVA> don't correspond to those of field 2.2.2.1 <AliquotaIVA> (*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 <Importo>, 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 TD01, TD02, TD03,TD06, TD16, TD17, TD18,TD19,TD20, TD24, TD25 and TD28 – ordinary invoices – and TD07 for simplified invoices 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 equal to values TD21 and TD27 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> the value present in element 1.2.1.1.1 <IdPaese> is not permitted (the values TD17, TD18, TD19 and TD28 of the document type do not permit

indication on the invoice of an Italian seller. In the cases of TD17 and TD19, the indication of the value 'OO' in element 1.2.1.1.1 <IdPaese> is permitted for operations carried out by subjects resident in Livigno and Campione d'Italia)

(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 <AliquotaIVA> 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> the element 1.4.1.1 <IdFiscaleIVA> for the transferee/purchaser must be filled (*document types TD16, TD17, TD18, TD19, TD20, TD22, TD23 and TD28 require the transferee/purchaser VAT code*)

(it only applies to ordinary invoices)

- Code: 00476

Description in the case of ordinary invoices: elements 1.2.1.1.1 <IdPaese> and 1.4.1.1.1 <IdPaese> cannot both be valued with code other than IT.

Description in the case of simplified invoices: elements 1.2.1.1 <IdPaese> and 1.3.1.1.1 <IdPaese> cannot both be valued with code other than IT

(an invoice bearing at the same time in the country field of the tax identification number of the transferor / supplier and the transferee / customer a value other than IT is not allowed)

- Code: 00477

Description: invoice bearing the title of non-taxability for VAT purposes pursuant to art. 8, paragraph 1, letter. c), Presidential Decree 26 October 1972, n. 633, with invalidated Declaration of Intent

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 <IdCodice> not valid

  Description in case of simplified invoices: 1.2.1.2 <IdCodice> not valid

- Code: 00303

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

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

- Code: 00305

  Description in case of ordinary invoices: 1.4.1.1.2 <IdCodice> not valid

  Description in case of simplified invoices: 1.3.1.1.2 <IdCodice> 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 <IdCodice> element for ordinary invoices and 1.3.1.1.2 <IdCodice> 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 <IdFiscaleIVA> must be valued and 1.4.1.1.1 <IdPaese> must be different from "IT")

- Code: 00320

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

  Description in case of simplified invoice: 1.2.1 <IdFiscaleIVA> 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 <IdFiscaleIVA> of VAT group

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

- Code: 00323

Description in case of ordinary invoice: 1.2.1.1.2 <IdCodice> 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 <IdFiscaleIVA> and 1.4.1.2 <CodiceFiscale> not coherent

Description in case of simplified invoice: 1.3.1.1 <IdFiscaleIVA> 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 <IdFiscaleIVA> of VAT group

Description in case of simplified invoice: 1.3.1.2 <CodiceFiscale> not present in the presence of 1.3.1.1 <IdFiscaleIVA> 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, TD28 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: 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="1.2.2">

 <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"             type="CedentePrestatoreType"                />
   <xs:element name="RappresentanteFiscale"          type="RappresentanteFiscaleType"          minOccurs="0"
/>
   <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">
```

```xml
  <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="ProgressivoInvio"    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>
</xs:complexType>
<xs:simpleType name="CodiceDestinatarioType">
 <xs:restriction base="xs:string">
  <xs:pattern value="[A-Z0-9]{6,7}" />
 </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="FPA12">
       <xs:annotation>
        <xs:documentation>Fattura verso PA</xs:documentation>
       </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="FPR12">
       <xs:annotation>
        <xs:documentation>Fattura verso privati</xs:documentation>
       </xs:annotation>
      </xs:enumeration>
 </xs:restriction>
</xs:simpleType>
<xs:complexType name="ContattiTrasmittenteType">
 <xs:sequence>
  <xs:element name="Telefono" type="TelFaxType" minOccurs="0" />
  <xs:element name="Email"    type="EmailContattiType"  minOccurs="0" />
 </xs:sequence>
</xs:complexType>
<xs:complexType name="DatiGeneraliType">
 <xs:annotation>
  <xs:documentation>
                            Blocco relativo ai Dati Generali della Fattura Elettronica
                  </xs:documentation>
 </xs:annotation>
```

```xml
    <xs:sequence>
     <xs:element name="DatiGeneraliDocumento" type="DatiGeneraliDocumentoType"                    />
     <xs:element name="DatiOrdineAcquisto"   type="DatiDocumentiCorrelatiType" minOccurs="0"
maxOccurs="unbounded" />
     <xs:element name="DatiContratto"        type="DatiDocumentiCorrelatiType" minOccurs="0"
maxOccurs="unbounded" />
     <xs:element name="DatiConvenzione"      type="DatiDocumentiCorrelatiType" minOccurs="0"
maxOccurs="unbounded" />
     <xs:element name="DatiRicezione"        type="DatiDocumentiCorrelatiType" minOccurs="0"
maxOccurs="unbounded" />
     <xs:element name="DatiFattureCollegate" type="DatiDocumentiCorrelatiType" minOccurs="0"
maxOccurs="unbounded" />
     <xs:element name="DatiSAL"              type="DatiSALType"              minOccurs="0" maxOccurs="unbounded" />
     <xs:element name="DatiDDT"              type="DatiDDTType"              minOccurs="0" maxOccurs="unbounded" />
     <xs:element name="DatiTrasporto"        type="DatiTrasportoType"        minOccurs="0"            />
     <xs:element name="FatturaPrincipale"    type="FatturaPrincipaleType"    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="String20Type"                      />
     <xs:element name="DatiRitenuta"         type="DatiRitenutaType"         minOccurs="0" maxOccurs="unbounded"
/>
     <xs:element name="DatiBollo"            type="DatiBolloType"            minOccurs="0"            />
     <xs:element name="DatiCassaPrevidenziale" type="DatiCassaPrevidenzialeType" minOccurs="0"
maxOccurs="unbounded" />
     <xs:element name="ScontoMaggiorazione"  type="ScontoMaggiorazioneType"  minOccurs="0"
maxOccurs="unbounded" />
     <xs:element name="ImportoTotaleDocumento" type="Amount2DecimalType"     minOccurs="0"
/>
     <xs:element name="Arrotondamento"       type="Amount2DecimalType"       minOccurs="0"            />
     <xs:element name="Causale"              type="String200LatinType"       minOccurs="0" maxOccurs="unbounded"
/>
     <xs:element name="Art73"                type="Art73Type"                minOccurs="0"            />
    </xs:sequence>
   </xs:complexType>
   <xs:complexType name="DatiRitenutaType">
    <xs:sequence>
     <xs:element name="TipoRitenuta"    type="TipoRitenutaType"    />
     <xs:element name="ImportoRitenuta" type="Amount2DecimalType"  />
     <xs:element name="AliquotaRitenuta" type="RateType"          />
     <xs:element name="CausalePagamento" type="CausalePagamentoType" />
    </xs:sequence>
   </xs:complexType>
   <xs:complexType name="DatiBolloType">
    <xs:sequence>
     <xs:element name="BolloVirtuale" type="BolloVirtualeType" />
     <xs:element name="ImportoBollo"  type="Amount2DecimalType"  minOccurs="0" />
    </xs:sequence>
   </xs:complexType>
   <xs:complexType name="DatiCassaPrevidenzialeType">
    <xs:sequence>
     <xs:element name="TipoCassa"            type="TipoCassaType"            />
```

```xml
        <xs:element name="AlCassa"                type="RateType"                    />
        <xs:element name="ImportoContributoCassa"  type="Amount2DecimalType"          />
        <xs:element name="ImponibileCassa"         type="Amount2DecimalType" minOccurs="0" />
        <xs:element name="AliquotaIVA"             type="RateType"                    />
        <xs:element name="Ritenuta"                type="RitenutaType"     minOccurs="0" />
        <xs:element name="Natura"                  type="NaturaType"       minOccurs="0" />
        <xs:element name="RiferimentoAmministrazione" type="String20Type"   minOccurs="0" />
      </xs:sequence>
    </xs:complexType>
    <xs:complexType name="ScontoMaggiorazioneType">
      <xs:sequence>
        <xs:element name="Tipo"       type="TipoScontoMaggiorazioneType"          />
        <xs:element name="Percentuale" type="RateType"             minOccurs="0" />
        <xs:element name="Importo"    type="Amount8DecimalType"        minOccurs="0" />
      </xs:sequence>
    </xs:complexType>
    <xs:simpleType name="CausalePagamentoType">
      <xs:restriction base="xs:string">
        <!--I CODICI SEGUENTI FANNO RIFERIMENTO A QUELLI PREVISTI NEL MOD. CU-->
        <xs:enumeration value="A" />
        <xs:enumeration value="B" />
        <xs:enumeration value="C" />
        <xs:enumeration value="D" />
        <xs:enumeration value="E" />
        <xs:enumeration value="G" />
        <xs:enumeration value="H" />
        <xs:enumeration value="I" />
        <xs:enumeration value="L" />
        <xs:enumeration value="M" />
        <xs:enumeration value="N" />
        <xs:enumeration value="O" />
        <xs:enumeration value="P" />
        <xs:enumeration value="Q" />
        <xs:enumeration value="R" />
        <xs:enumeration value="S" />
        <xs:enumeration value="T" />
        <xs:enumeration value="U" />
        <xs:enumeration value="V" />
        <xs:enumeration value="W" />
        <xs:enumeration value="X" />
        <xs:enumeration value="Y" />
<!-- IL CODICE SEGUENTE (Z) NON SARA' PIU' VALIDO PER LE FATTURE EMESSE A PARTIRE DAL PRIMO GENNAIO
2021-->
        <xs:enumeration value="Z" />
        <xs:enumeration value="L1" />
        <xs:enumeration value="M1" />
        <xs:enumeration value="M2" />
        <xs:enumeration value="O1" />
        <xs:enumeration value="V1" />
        <xs:enumeration value="ZO" />
      </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="TipoScontoMaggiorazioneType">
      <xs:restriction base="xs:string">
      <xs:length value="2" />
      <xs:enumeration value="SC">
```

```xml
      <xs:annotation>
        <xs:documentation>SC = Sconto</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="MG">
      <xs:annotation>
        <xs:documentation>MG = Maggiorazione</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
  </xs:restriction>
</xs:simpleType>
<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>
</xs:simpleType>
<xs:simpleType name="TipoCassaType">
  <xs:restriction base="xs:string">
    <xs:length value="4" />
    <xs:enumeration value="TC01">
      <xs:annotation>
        <xs:documentation>Cassa nazionale previdenza e assistenza avvocati e procuratori legali</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TC02">
      <xs:annotation>
        <xs:documentation>Cassa previdenza dottori commercialisti</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TC03">
      <xs:annotation>
        <xs:documentation>Cassa previdenza e assistenza geometri</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TC04">
      <xs:annotation>
        <xs:documentation>Cassa nazionale previdenza e assistenza ingegneri e architetti liberi
professionisti</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TC05">
      <xs:annotation>
        <xs:documentation>Cassa nazionale del notariato</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="TC06">
      <xs:annotation>
        <xs:documentation>Cassa nazionale previdenza e assistenza ragionieri e periti
commerciali</xs:documentation>
      </xs:annotation>
```

```
        </xs:enumeration>
        <xs:enumeration value="TC07">
         <xs:annotation>
          <xs:documentation>Ente nazionale assistenza agenti e rappresentanti di commercio
(ENASARCO)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TC08">
         <xs:annotation>
          <xs:documentation>Ente nazionale previdenza e assistenza consulenti del lavoro
(ENPACL)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TC09">
         <xs:annotation>
          <xs:documentation>Ente nazionale previdenza e assistenza medici (ENPAM)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TC10">
         <xs:annotation>
          <xs:documentation>Ente nazionale previdenza e assistenza farmacisti (ENPAF)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TC11">
         <xs:annotation>
          <xs:documentation>Ente nazionale previdenza e assistenza veterinari (ENPAV)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TC12">
         <xs:annotation>
          <xs:documentation>Ente nazionale previdenza e assistenza impiegati dell'agricoltura
(ENPAIA)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TC13">
         <xs:annotation>
          <xs:documentation>Fondo previdenza impiegati imprese di spedizione e agenzie
marittime</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TC14">
         <xs:annotation>
          <xs:documentation>Istituto nazionale previdenza giornalisti italiani (INPGI)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TC15">
         <xs:annotation>
          <xs:documentation>Opera nazionale assistenza orfani sanitari italiani (ONAOSI)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TC16">
         <xs:annotation>
          <xs:documentation>Cassa autonoma assistenza integrativa giornalisti italiani (CASAGIT)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TC17">
```

```xml
        <xs:annotation>
          <xs:documentation>Ente previdenza periti industriali e periti industriali laureati (EPPI)</xs:documentation>
        </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="TC18">
        <xs:annotation>
          <xs:documentation>Ente previdenza e assistenza pluricategoriale (EPAP)</xs:documentation>
        </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="TC19">
        <xs:annotation>
          <xs:documentation>Ente nazionale previdenza e assistenza biologi (ENPAB)</xs:documentation>
        </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="TC20">
        <xs:annotation>
          <xs:documentation>Ente nazionale previdenza e assistenza professione infermieristica
(ENPAPI)</xs:documentation>
        </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="TC21">
        <xs:annotation>
          <xs:documentation>Ente nazionale previdenza e assistenza psicologi (ENPAP)</xs:documentation>
        </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="TC22">
        <xs:annotation>
          <xs:documentation>INPS</xs:documentation>
        </xs:annotation>
      </xs:enumeration>
    </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="TD02">
        <xs:annotation>
          <xs:documentation>Acconto / anticipo su fattura</xs:documentation>
        </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="TD03">
        <xs:annotation>
          <xs:documentation>Acconto / anticipo su parcella</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">
```

```xml
      <xs:annotation>
        <xs:documentation>Nota di debito</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="TD06">
      <xs:annotation>
        <xs:documentation>Parcella</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="TD16">
      <xs:annotation>
        <xs:documentation>Integrazione fattura reverse charge interno</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="TD17">
      <xs:annotation>
        <xs:documentation>Integrazione/autofattura per acquisto servizi dall'estero</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="TD18">
      <xs:annotation>
        <xs:documentation>Integrazione per acquisto di beni intracomunitari</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="TD19">
      <xs:annotation>
        <xs:documentation>Integrazione/autofattura per acquisto di beni ex art.17 c.2 DPR
633/72</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="TD20">
      <xs:annotation>
        <xs:documentation>Autofattura per regolarizzazione e integrazione delle fatture (ex art.6 c.8 e 9-bis
d.lgs.471/97 o art.46 c.5 D.L. 331/93)</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="TD21">
      <xs:annotation>
        <xs:documentation>Autofattura per splafonamento</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="TD22">
      <xs:annotation>
        <xs:documentation>Estrazione benida Deposito IVA</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="TD23">
      <xs:annotation>
        <xs:documentation>Estrazione beni da Deposito IVA con versamento dell'IVA</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="TD24">
      <xs:annotation>
        <xs:documentation>Fattura differita di cui all'art.21, comma 4, terzo periodo lett. a) DPR
633/72</xs:documentation>
      </xs:annotation>
```

```xml
        </xs:enumeration>
        <xs:enumeration value="TD25">
         <xs:annotation>
          <xs:documentation>Fattura differita di cui all'art.21, comma 4, terzo periodo lett. b) DPR
633/72</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TD26">
         <xs:annotation>
          <xs:documentation>Cessione di beni ammortizzabili e per passaggi interni (ex art.36 DPR
633/72)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TD27">
         <xs:annotation>
          <xs:documentation>Fattura per autoconsumo o per cessioni gratuite senza rivalsa</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="TD28">
         <xs:annotation>
          <xs:documentation>Acquisti da San Marino con IVA (fattura cartacea)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
      </xs:restriction>
     </xs:simpleType>
     <xs:simpleType name="TipoRitenutaType">
      <xs:restriction base="xs:string">
       <xs:length value="4" />
       <xs:enumeration value="RT01">
        <xs:annotation>
         <xs:documentation>Ritenuta di acconto persone fisiche</xs:documentation>
        </xs:annotation>
       </xs:enumeration>
       <xs:enumeration value="RT02">
        <xs:annotation>
         <xs:documentation>Ritenuta di acconto persone giuridiche</xs:documentation>
        </xs:annotation>
       </xs:enumeration>
       <xs:enumeration value="RT03">
        <xs:annotation>
         <xs:documentation>Contributo INPS</xs:documentation>
        </xs:annotation>
       </xs:enumeration>
       <xs:enumeration value="RT04">
        <xs:annotation>
         <xs:documentation>Contributo ENASARCO</xs:documentation>
        </xs:annotation>
       </xs:enumeration>
       <xs:enumeration value="RT05">
        <xs:annotation>
         <xs:documentation>Contributo ENPAM</xs:documentation>
        </xs:annotation>
       </xs:enumeration>
       <xs:enumeration value="RT06">
        <xs:annotation>
         <xs:documentation>Altro contributo previdenziale</xs:documentation>
```

```xml
        </xs:annotation>
      </xs:enumeration>
    </xs:restriction>
  </xs:simpleType>
  <xs:complexType name="DatiSALType">
    <xs:sequence>
      <xs:element name="RiferimentoFase" type="RiferimentoFaseType" />
    </xs:sequence>
  </xs:complexType>
  <xs:complexType name="DatiDocumentiCorrelatiType">
    <xs:sequence>
      <xs:element name="RiferimentoNumeroLinea"  type="RiferimentoNumeroLineaType" minOccurs="0"
maxOccurs="unbounded" />
      <xs:element name="IdDocumento"            type="String20Type"                          />
      <xs:element name="Data"              type="xs:date"          minOccurs="0"          />
      <xs:element name="NumItem"            type="String20Type"        minOccurs="0"            />
      <xs:element name="CodiceCommessaConvenzione" type="String100LatinType"      minOccurs="0"
/>
      <xs:element name="CodiceCUP"            type="String15Type"          minOccurs="0"            />
      <xs:element name="CodiceCIG"            type="String15Type"          minOccurs="0"            />
    </xs:sequence>
  </xs:complexType>
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633/1972)</xs:documentation>
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633/1972)</xs:documentation>
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41/1995)</xs:documentation>
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Cedente/Prestatore</xs:documentation>
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     <xs:element name="TipoCessionePrestazione"   type="TipoCessionePrestazioneType" minOccurs="0"
/>
     <xs:element name="CodiceArticolo"            type="CodiceArticoloType"       minOccurs="0"
maxOccurs="unbounded" />
     <xs:element name="Descrizione"            type="String1000LatinType"                     />
     <xs:element name="Quantita"              type="QuantitaType"          minOccurs="0"            />
     <xs:element name="UnitaMisura"           type="String10Type"          minOccurs="0"            />
     <xs:element name="DataInizioPeriodo"      type="xs:date"            minOccurs="0"            />
     <xs:element name="DataFinePeriodo"       type="xs:date"            minOccurs="0"            />
     <xs:element name="PrezzoUnitario"         type="Amount8DecimalType"                      />
     <xs:element name="ScontoMaggiorazione"     type="ScontoMaggiorazioneType"    minOccurs="0"
maxOccurs="unbounded" />
     <xs:element name="PrezzoTotale"          type="Amount8DecimalType"                      />
     <xs:element name="AliquotaIVA"           type="RateType"                        />
     <xs:element name="Ritenuta"             type="RitenutaType"          minOccurs="0"            />
     <xs:element name="Natura"               type="NaturaType"          minOccurs="0"            />
     <xs:element name="RiferimentoAmministrazione" type="String20Type"          minOccurs="0"            />
     <xs:element name="AltriDatiGestionali"       type="AltriDatiGestionaliType"    minOccurs="0"
maxOccurs="unbounded" />
   </xs:sequence>
  </xs:complexType>
  <xs:complexType name="CodiceArticoloType">
   <xs:sequence>
     <xs:element name="CodiceTipo"   type="String35Type" />
```

```
      <xs:element name="CodiceValore" type="String35LatinExtType" />
    </xs:sequence>
  </xs:complexType>
  <xs:complexType name="AltriDatiGestionaliType">
    <xs:sequence>
      <xs:element name="TipoDato"         type="String10Type"                /">
      <xs:element name="RiferimentoTesto"  type="String60LatinType"  minOccurs="0" />
      <xs:element name="RiferimentoNumero" type="Amount8DecimalType" minOccurs="0" />
      <xs:element name="RiferimentoData"   type="xs:date"            minOccurs="0" />
    </xs:sequence>
  </xs:complexType>
  <xs:simpleType name="RitenutaType">
    <xs:restriction base="xs:string">
      <xs:length value="2" />
      <xs:enumeration value="SI">
        <xs:annotation>
          <xs:documentation>SI = Cessione / Prestazione soggetta a ritenuta</xs:documentation>
        </xs:annotation>
      </xs:enumeration>
    </xs:restriction>
  </xs:simpleType>
  <xs:complexType name="DatiRiepilogoType">
    <xs:sequence>
      <xs:element name="AliquotaIVA"        type="RateType"                   />
      <xs:element name="Natura"             type="NaturaType"       minOccurs="0" />
      <xs:element name="SpeseAccessorie"     type="Amount2DecimalType" minOccurs="0" />
      <xs:element name="Arrotondamento"      type="Amount8DecimalType" minOccurs="0" />
      <xs:element name="ImponibileImporto"   type="Amount2DecimalType"           />
      <xs:element name="Imposta"            type="Amount2DecimalType"           />
      <xs:element name="EsigibilitaIVA"      type="EsigibilitaIVAType" minOccurs="0" />
      <xs:element name="RiferimentoNormativo" type="String100LatinType" minOccurs="0" />
    </xs:sequence>
  </xs:complexType>
  <xs:simpleType name="EsigibilitaIVAType">
    <xs:restriction base="xs:string">
      <xs:minLength value="1" />
      <xs:maxLength value="1" />
      <xs:enumeration value="D">
        <xs:annotation>
          <xs:documentation>esigibilità differita</xs:documentation>
        </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="I">
        <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="NaturaType">
    <xs:restriction base="xs:string">
```

```xml
      <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>Non Imponibili - cessioni verso San Marino</xs:documentation>
       </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="N3.4">
       <xs:annotation>
        <xs:documentation>Non Imponibili - operazioni assimilate alle cessioni all'esportazione</xs:documentation>
       </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="N3.5">
       <xs:annotation>
        <xs:documentation>Non Imponibili - a seguito di dichiarazioni d'intento</xs:documentation>
       </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="N3.6">
```

```xml
      <xs:annotation>
       <xs:documentation>Non Imponibili - altre operazioni che non concorrono alla formazione del
plafond</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="N4">
      <xs:annotation>
       <xs:documentation>Esenti</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="N5">
      <xs:annotation>
       <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:documentation>Inversione contabile (per le operazioni in reverse charge ovvero nei casi di
autofatturazione per acquisti extra UE di servizi ovvero per importazioni di beni nei soli casi
previsti)</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="N6.1">
      <xs:annotation>
       <xs:documentation>Inversione contabile - cessione di rottami e altri materiali di recupero</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="N6.2">
      <xs:annotation>
       <xs:documentation>Inversione contabile - cessione di oro e argento ai sensi della legge 7/2000 nonché di
oreficeria usata ad OPO</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="N6.3">
      <xs:annotation>
       <xs:documentation>Inversione contabile - subappalto nel settore edile</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="N6.4">
      <xs:annotation>
       <xs:documentation>Inversione contabile - cessione di fabbricati</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="N6.5">
      <xs:annotation>
       <xs:documentation>Inversione contabile - cessione di telefoni cellulari</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="N6.6">
      <xs:annotation>
       <xs:documentation>Inversione contabile - cessione di prodotti elettronici</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="N6.7">
```

```xml
      <xs:annotation>
        <xs:documentation>Inversione contabile - prestazioni comparto edile e settori connessi</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="N6.8">
      <xs:annotation>
        <xs:documentation>Inversione contabile - operazioni settore energetico</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="N6.9">
      <xs:annotation>
        <xs:documentation>Inversione contabile - altri casi</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="N7">
      <xs:annotation>
        <xs:documentation>IVA assolta in altro stato UE ( prestazione di servizi di telecomunicazioni, tele-
radiodiffusione ed elettronici ex art. 7-octies lett. a, b , DPR 633/72 e art. 74-sexies, DPR
633/72)</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="CodiceFiscaleType">
  <xs:restriction base="xs:string">
    <xs:pattern value="[A-Z0-9]{11,16}" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="CodiceFiscalePFType">
  <xs:restriction base="xs:string">
    <xs:pattern value="[A-Z0-9]{16}" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="CodEORIType">
  <xs:restriction base="xs:string">
    <xs:minLength value="13" />
    <xs:maxLength value="17" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="SocioUnicoType">
  <xs:restriction base="xs:string">
    <xs:enumeration value="SU">
      <xs:annotation>
        <xs:documentation>socio unico</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="SM">
      <xs:annotation>
        <xs:documentation>più soci</xs:documentation>
      </xs:annotation>
    </xs:enumeration>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="StatoLiquidazioneType">
  <xs:restriction base="xs:string">
    <xs:enumeration value="LS">
```

```xml
      <xs:annotation>
       <xs:documentation>in liquidazione</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="LN">
      <xs:annotation>
       <xs:documentation>non in liquidazione</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
    </xs:restriction>
</xs:simpleType>
<xs:simpleType name="TipoCessionePrestazioneType">
  <xs:restriction base="xs:string">
   <xs:length value="2" />
   <xs:enumeration value="SC">
    <xs:annotation>
     <xs:documentation>Sconto</xs:documentation>
    </xs:annotation>
   </xs:enumeration>
   <xs:enumeration value="PR">
    <xs:annotation>
     <xs:documentation>Premio</xs:documentation>
    </xs:annotation>
   </xs:enumeration>
   <xs:enumeration value="AB">
    <xs:annotation>
     <xs:documentation>Abbuono</xs:documentation>
    </xs:annotation>
   </xs:enumeration>
   <xs:enumeration value="AC">
    <xs:annotation>
     <xs:documentation>Spesa accessoria</xs:documentation>
    </xs:annotation>
   </xs:enumeration>
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="TitoloType">
  <xs:restriction base="xs:normalizedString">
   <xs:whiteSpace value="collapse" />
   <xs:pattern value="(\p{IsBasicLatin}{2,10})" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String10Type">
  <xs:restriction base="xs:normalizedString">
   <xs:pattern value="(\p{IsBasicLatin}{1,10})" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String15Type">
  <xs:restriction base="xs:normalizedString">
   <xs:pattern value="(\p{IsBasicLatin}{1,15})" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String20Type">
  <xs:restriction base="xs:normalizedString">
   <xs:pattern value="(\p{IsBasicLatin}{1,20})" />
  </xs:restriction>
```

```xml
    </xs:simpleType>
    <xs:simpleType name="String35Type">
      <xs:restriction base="xs:normalizedString">
        <xs:pattern value="(\p{IsBasicLatin}{1,35})" />
      </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="String35LatinExtType">
      <xs:restriction base="xs:normalizedString">
        <xs:minLength value="1" />
        <xs:maxLength value="35" />
      </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="String60Type">
      <xs:restriction base="xs:normalizedString">
        <xs:pattern value="(\p{IsBasicLatin}{1,60})" />
      </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="String80Type">
      <xs:restriction base="xs:normalizedString">
        <xs:pattern value="(\p{IsBasicLatin}{1,80})" />
      </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="String100Type">
      <xs:restriction base="xs:normalizedString">
        <xs:pattern value="(\p{IsBasicLatin}{1,100})" />
      </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>
    <xs:simpleType name="String100LatinType">
      <xs:restriction base="xs:normalizedString">
        <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,100}" />
      </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="String200LatinType">
      <xs:restriction base="xs:normalizedString">
        <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,200}" />
      </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="String1000LatinType">
      <xs:restriction base="xs:normalizedString">
        <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,1000}" />
      </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="ProvinciaType">
      <xs:restriction base="xs:string">
        <xs:pattern value="[A-Z]{2}" />
      </xs:restriction>
```

```xml
    </xs:simpleType>
    <xs:simpleType name="NazioneType">
     <xs:restriction base="xs:string">
      <xs:pattern value="[A-Z]{2}" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="DivisaType">
     <xs:restriction base="xs:string">
      <xs:pattern value="[A-Z]{3}" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="TipoResaType">
     <xs:restriction base="xs:string">
      <xs:pattern value="[A-Z]{3}" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="NumeroCivicoType">
     <xs:restriction base="xs:normalizedString">
      <xs:pattern value="(\p{IsBasicLatin}{1,8})" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="BolloVirtualeType">
     <xs:restriction base="xs:string">
      <xs:enumeration value="SI" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="TelFaxType">
     <xs:restriction base="xs:normalizedString">
      <xs:pattern value="(\p{IsBasicLatin}{5,12})" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="EmailType">
     <xs:restriction base="xs:token">
      <xs:maxLength value="256" />
      <xs:pattern value="([!#-'*+/-9=?A-Z^-~-]+(\.[!#-'*+/-9=?A-Z^-~-]+)*|&quot;(\[\]!#-[^-~ \t]|(\\[\t -
~]))+&quot;)@([!#-'*+/-9=?A-Z^-~-]+(\.[!#-'*+/-9=?A-Z^-~-]+)*|\[[\t -Z^-~]*\])" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="EmailContattiType">
     <xs:restriction base="xs:string">
      <xs:minLength value="7" />
      <xs:maxLength value="256" />
      <xs:pattern value=".+@.+[.]+.+" />
     </xs:restriction>
    </xs:simpleType>
    <!--_____ NUMBERS _____-->
    <xs:simpleType name="PesoType">
     <xs:restriction base="xs:decimal">
      <xs:pattern value="[0-9]{1,4}\.[0-9]{1,2}" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="Amount8DecimalType">
     <xs:restriction base="xs:decimal">
      <xs:pattern value="[\-]?[0-9]{1,11}\.[0-9]{2,8}" />
     </xs:restriction>
    </xs:simpleType>
```

```xml
<xs:simpleType name="Amount2DecimalType">
 <xs:restriction base="xs:decimal">
  <xs:pattern value="[\-]?[0-9]{1,11}\.[0-9]{2}" />
 </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:restriction>
</xs:simpleType>
<xs:simpleType name="RiferimentoFaseType">
 <xs:restriction base="xs:integer">
  <xs:minInclusive value="1" />
  <xs:maxInclusive value="999" />
 </xs:restriction>
</xs:simpleType>
<xs:simpleType name="NumeroColliType">
 <xs:restriction base="xs:integer">
  <xs:minInclusive value="1" />
  <xs:maxInclusive value="9999" />
 </xs:restriction>
</xs:simpleType>
<xs:simpleType name="NumeroLineaType">
 <xs:restriction base="xs:integer">
  <xs:minInclusive value="1" />
  <xs:maxInclusive value="9999" />
 </xs:restriction>
</xs:simpleType>
<xs:simpleType name="CAPType">
 <xs:restriction base="xs:string">
  <xs:pattern value="[0-9][0-9][0-9][0-9][0-9]" />
 </xs:restriction>
</xs:simpleType>
<xs:simpleType name="ABIType">
 <xs:restriction base="xs:string">
  <xs:pattern value="[0-9][0-9][0-9][0-9][0-9]" />
 </xs:restriction>
</xs:simpleType>
<xs:simpleType name="CABType">
 <xs:restriction base="xs:string">
  <xs:pattern value="[0-9][0-9][0-9][0-9][0-9]" />
 </xs:restriction>
</xs:simpleType>
<xs:simpleType name="GiorniTerminePagamentoType">
 <xs:restriction base="xs:integer">
  <xs:minInclusive value="0" />
  <xs:maxInclusive value="999" />
 </xs:restriction>
</xs:simpleType>
<xs:simpleType name="QuantitaType">
 <xs:restriction base="xs:decimal">
  <xs:pattern value="[0-9]{1,12}\.[0-9]{2,8}" />
 </xs:restriction>
</xs:simpleType>
<xs:simpleType name="DataFatturaType">
```

```xml
  <xs:restriction base="xs:date">
    <xs:minInclusive value="1970-01-01" />
  </xs:restriction>
 </xs:simpleType>
</xs:schema>
```

2. ORDINARY INVOICE TABLE FORMAT SCHEMA

ID e Nome Tag XML	Tipo info	Formato e valori ammessi	Obbligatorietà e occorrenze <A.B> Legenda A = 0 elemento non obbligatorio A = 1 elemento obbligatorio B = 1 ammessa una sola occorrenza B = N ammessa una o più occorrenze	Dimensione Legenda A … B = min. A, max B A = dimensione fissa
1 <FatturaElettronicaHeader>			<1.1>	
1.1 <DatiTrasmissione>			<1.1>	
1.1.1 <IdTrasmittente>			<1.1>	
1.1.1.1 <IdPaese>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
1.1.1.2 <IdCodice>	xs:string	formato alfanumerico	<1.1>	1 ... 28
1.1.2 <ProgressivoInvio>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 10
1.1.3 <FormatoTrasmissione>	xs:string	valori ammessi: [FPA12] = fattura verso PA [FPR12] = fattura verso privati	<1.1>	5
1.1.4 <CodiceDestinatario>	xs:string	formato alfanumerico	<1.1>	6 ... 7
1.1.5 <ContattiTrasmittente>			<0.1>	
1.1.5.1 <Telefono>	xs:normalizedString	formato alfanumerico	<0.1>	5 ... 12
1.1.5.2 <Email>	xs:string	formato alfanumerico	<0.1>	7 ... 256
1.1.6 <PECDestinatario>	xs:normalizedString	formato alfanumerico	<0.1>	7 ... 256
1.2 <CedentePrestatore>			<1.1>	
1.2.1 <DatiAnagrafici>			<1.1>	
1.2.1.1 <IdFiscaleIVA>			<1.1>	
1.2.1.1.1 <IdPaese>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
1.2.1.1.2 <IdCodice>	xs:string	formato alfanumerico	<1.1>	1 ... 28
1.2.1.2 <CodiceFiscale>	xs:string	formato alfanumerico	<0.1>	11 ... 16
1.2.1.3 <Anagrafica>			<1.1>	
1.2.1.3.1 <Denominazione>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 80
1.2.1.3.2 <Nome>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
1.2.1.3.3 <Cognome>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
1.2.1.3.4 <Titolo>	xs:normalizedString	formato alfanumerico	<0.1>	2 ... 10
1.2.1.3.5 <CodEORI>	xs:string	formato alfanumerico	<0.1>	13 ... 17
1.2.1.4 <AlboProfessionale>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
1.2.1.5 <ProvinciaAlbo>	xs:string	[RM], [MI], [...]	<0.1>	2
1.2.1.6 <NumeroIscrizioneAlbo>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
1.2.1.7 <DataIscrizioneAlbo>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<0.1>	10
1.2.1.8 <RegimeFiscale>	xs:string	valori ammessi: vedi codifiche in calce al documento	<1.1>	4
1.2.2 <Sede>			<1.1>	
1.2.2.1 <Indirizzo>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 60
1.2.2.2 <NumeroCivico>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 8
1.2.2.3 <CAP>	xs:string	formato numerico	<1.1>	5
1.2.2.4 <Comune>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 60
1.2.2.5 <Provincia>	xs:string	[RM], [MI], [...]	<0.1>	2
1.2.2.6 <Nazione>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
1.2.3 <StabileOrganizzazione>			<0.1>	
1.2.3.1 <Indirizzo>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 60
1.2.3.2 <NumeroCivico>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 8
1.2.3.3 <CAP>	xs:string	formato numerico	<1.1>	5
1.2.3.4 <Comune>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 60
1.2.3.5 <Provincia>	xs:string	[RM], [MI], [...]	<0.1>	2
1.2.3.6 <Nazione>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
1.2.4 <IscrizioneREA>			<0.1>	
1.2.4.1 <Ufficio>	xs:string	[RM], [MI], [...]	<1.1>	2
1.2.4.2 <NumeroREA>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 20
1.2.4.3 <CapitaleSociale>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 ... 15
1.2.4.4 <SocioUnico>	xs:string	valori ammessi [SU] : socio unico [SM] : più soci	<0.1>	2
1.2.4.5 <StatoLiquidazione>	xs:string	valori ammessi [LS] : in liquidazione [LN] : non in liquidazione	<1.1>	2

ID e Nome Tag XML	Tipo info	Formato e valori ammessi	Obbligatorietà e occorrenze <A.B>	Dimensione
1.2.5 <Contatti>			<0.1>	
1.2.5.1 <Telefono>	xs:normalizedString	formato alfanumerico	<0.1>	5 ... 12
1.2.5.2 <Fax>	xs:normalizedString	formato alfanumerico	<0.1>	5 ... 12
1.2.5.3 <Email>	xs:string	formato alfanumerico	<0.1>	7 ... 256
1.2.6 <RiferimentoAmministrazione>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 20
1.3 <RappresentanteFiscale>			<0.1>	
1.3.1 <DatiAnagrafici>			<1.1>	
1.3.1.1 <IdFiscaleIVA>			<1.1>	
1.3.1.1.1 <IdPaese>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
1.3.1.1.2 <IdCodice>	xs:string	formato alfanumerico	<1.1>	1 ... 28
1.3.1.2 <CodiceFiscale>	xs:string	formato alfanumerico	<0.1>	11 ... 16
1.3.1.3 <Anagrafica>			<1.1>	
1.3.1.3.1 <Denominazione>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 80
1.3.1.3.2 <Nome>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
1.3.1.3.3 <Cognome>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
1.3.1.3.4 <Titolo>	xs:normalizedString	formato alfanumerico	<0.1>	2 ... 10
1.3.1.3.5 <CodEORI>	xs:string	formato alfanumerico	<0.1>	13 ... 17
1.4 <CessionarioCommittente>			<1.1>	
1.4.1 <DatiAnagrafici>			<1.1>	
1.4.1.1 <IdFiscaleIVA>			<0.1>	
1.4.1.1.1 <IdPaese>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
1.4.1.1.2 <IdCodice>	xs:string	formato alfanumerico	<1.1>	1 ... 28
1.4.1.2 <CodiceFiscale>	xs:string	formato alfanumerico	<0.1>	11 ... 16
1.4.1.3 <Anagrafica>			<1.1>	
1.4.1.3.1 <Denominazione>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 80
1.4.1.3.2 <Nome>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
1.4.1.3.3 <Cognome>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
1.4.1.3.4 <Titolo>	xs:normalizedString	formato alfanumerico	<0.1>	2 ... 10
1.4.1.3.5 <CodEORI>	xs:string	formato alfanumerico	<0.1>	13 ... 17
1.4.2 <Sede>			<1.1>	
1.4.2.1 <Indirizzo>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 60
1.4.2.2 <NumeroCivico>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 8
1.4.2.3 <CAP>	xs:string	formato numerico	<1.1>	5
1.4.2.4 <Comune>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 60
1.4.2.5 <Provincia>	xs:string	[RM], [MI], [...]	<0.1>	2
1.4.2.6 <Nazione>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
1.4.3 <StabileOrganizzazione>			<0.1>	
1.4.3.1 <Indirizzo>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 60
1.4.3.2 <NumeroCivico>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 8
1.4.3.3 <CAP>	xs:string	formato numerico	<1.1>	5
1.4.3.4 <Comune>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 60
1.4.3.5 <Provincia>	xs:string	[RM], [MI], [...]	<0.1>	2
1.4.3.6 <Nazione>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
1.4.4 <RappresentanteFiscale>			<0.1>	
1.4.4.1 <IdFiscaleIVA>			<1.1>	
1.4.4.1.1 <IdPaese>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
1.4.4.1.2 <IdCodice>	xs:string	formato alfanumerico	<1.1>	1 ... 28
1.4.4.2 <Denominazione>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 80
1.4.4.3 <Nome>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
1.4.4.4 <Cognome>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
1.5 <TerzoIntermediarioOSoggettoEmittente>			<0.1>	
1.5.1 <DatiAnagrafici>			<1.1>	
1.5.1.1 <IdFiscaleIVA>			<0.1>	
1.5.1.1.1 <IdPaese>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
1.5.1.1.2 <IdCodice>	xs:string	formato alfanumerico	<1.1>	1 ... 28
1.5.1.2 <CodiceFiscale>	xs:string	formato alfanumerico	<0.1>	11 ... 16

Header legend:

Obbligatorietà e occorrenze <A.B>
Legenda
A = 0   elemento non obbligatorio
A = 1   elemento obbligatorio

B = 1   ammessa una sola occorrenza
B = N   ammessa una o più occorrenze

Dimensione
Legenda
A ... B = min. A, max B
A = dimensione fissa

ID e Nome Tag XML	Tipo info	Formato e valori ammessi	Obbligatorietà e occorrenze <A.B> Legenda A = 0 elemento non obbligatorio A = 1 elemento obbligatorio B = 1 ammessa una sola occorrenza B = N ammessa una o più occorrenze	Dimensione Legenda A … B = min. A, max B A = dimensione fissa
1.5.1.3 <Anagrafica>			<1.1>	
1.5.1.3.1 <Denominazione>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 80
1.5.1.3.2 <Nome>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 60
1.5.1.3.3 <Cognome>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 60
1.5.1.3.4 <Titolo>	xs:normalizedString	formato alfanumerico	<0.1>	2 … 10
1.5.1.3.5 <CodEORI>	xs:string	formato alfanumerico	<0.1>	13 … 17
1.6 <SoggettoEmittente>	xs:string	valori ammessi: [CC]: cessionario / committente [TZ]: terzo.	<0.1>	2
2 <FatturaElettronicaBody>			<1.N>	
2.1 <DatiGenerali>			<1.1>	
2.1.1 <DatiGeneraliDocumento>			<1.1>	
2.1.1.1 <TipoDocumento>	xs:string	valori ammessi: vedi codifiche in calce al documento	<1.1>	4
2.1.1.2 <Divisa>	xs:string	il codice deve essere compreso tra quelli consentiti dallo standard ISO 4217 alpha-3:201, ad esempio: [EUR], [USD], [GBP], [CZK], [...]	<1.1>	3
2.1.1.3 <Data>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<1.1>	10
2.1.1.4 <Numero>	xs:normalizedString	formato alfanumerico	<1.1>	1 … 20
2.1.1.5 <DatiRitenuta>			<0.N>	
2.1.1.5.1 <TipoRitenuta>	xs:string	valori ammessi: vedi codifiche in calce al documento	<1.1>	4
2.1.1.5.2 <ImportoRitenuta>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 … 15
2.1.1.5.3 <AliquotaRitenuta>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 … 6
2.1.1.5.4 <CausalePagamento>	xs:string	valori ammessi: codifiche come da Mod. CU Per le fatture emesse entro il 31/12/2020 è ammesso anche "Z"	<1.1>	1 … 2
2.1.1.6 <DatiBollo>	xs:string	valore ammesso: [SI]	<0.1>	
2.1.1.6.1 <BolloVirtuale>	xs:string	valore ammesso: [SI]	<1.1>	2
2.1.1.6.2 <ImportoBollo>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 … 15
2.1.1.7 <DatiCassaPrevidenziale>			<0.N>	
2.1.1.7.1 <TipoCassa>	xs:string	valori ammessi: vedi codifiche in calce al documento	<1.1>	4
2.1.1.7.2 <AlCassa>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 … 6
2.1.1.7.3 <ImportoContributoCassa>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 … 15
2.1.1.7.4 <ImponibileCassa>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 … 15
2.1.1.7.5 <AliquotaIVA>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 … 6
2.1.1.7.6 <Ritenuta>	xs:string	valore ammesso: [SI]: contributo cassa soggetto a ritenuta	<0.1>	2
2.1.1.7.7 <Natura>	xs:string	valori ammessi: vedi codifiche in calce al documento	<0.1>	2 … 4
2.1.1.7.8 <RiferimentoAmministrazione>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 20
2.1.1.8 <ScontoMaggiorazione>			<0.N>	
2.1.1.8.1 <Tipo>	xs:string	valori ammessi: [SC]: sconto [MG]: maggiorazione	<1.1>	2
2.1.1.8.2 <Percentuale>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 … 6
2.1.1.8.3 <Importo>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 … 21
2.1.1.9 <ImportoTotaleDocumento>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 … 15
2.1.1.10 <Arrotondamento>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 … 15
2.1.1.11 <Causale>	xs:normalizedString	formato alfanumerico	<0.N>	1 … 200
2.1.1.12 <Art73>	xs:string	valore ammesso: [SI]: documento emesso secondo modalità e termini stabiliti con DM ai sensi dell'art. 73 DPR 633/72	<0.1>	2

ID e Nome Tag XML	Tipo info	Formato e valori ammessi	Obbligatorietà e occorrenze <A.B> Legenda A = 0 elemento non obbligatorio A = 1 elemento obbligatorio B = 1 ammessa una sola occorrenza B = N ammessa una o più occorrenze	Dimensione Legenda A … B = min. A, max B A = dimensione fissa
2.1.2 <DatiOrdineAcquisto>			<0.N>	
2.1.2.1 <RiferimentoNumeroLinea>	xs:integer	formato numerico	<0.N>	1 … 4
2.1.2.2 <IdDocumento>	xs:normalizedString	formato alfanumerico	<1.1>	1 … 20
2.1.2.3 <Data>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<0.1>	10
2.1.2.4 <NumItem>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 20
2.1.2.5 <CodiceCommessaConvenzione>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 100
2.1.2.6 <CodiceCUP>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 15
2.1.2.7 <CodiceCIG>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 15
2.1.3 <DatiContratto>			<0.N>	
2.1.4 <DatiConvenzione>			<0.N>	
2.1.5 <DatiRicezione>			<0.N>	
2.1.6 <DatiFattureCollegate>			<0.N>	
2.1.7 <DatiSAL>			<0.N>	
2.1.7.1 <RiferimentoFase>	xs:integer	formato numerico	<1.1>	1 … 3
2.1.8 <DatiDDT>			<0.N>	
2.1.8.1 <NumeroDDT>	xs:normalizedString	formato alfanumerico	<1.1>	1 … 20
2.1.8.2 <DataDDT>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<1.1>	10
2.1.8.3 <RiferimentoNumeroLinea>	xs:integer	formato numerico	<0.N>	1 … 4
2.1.9 <DatiTrasporto>			<0.1>	
2.1.9.1 <DatiAnagraficiVettore>			<0.1>	
2.1.9.1.1 <IdFiscaleIVA>			<1.1>	
2.1.9.1.1.1 <IdPaese>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
2.1.9.1.1.2 <IdCodice>	xs:string	formato alfanumerico	<1.1>	1 … 28
2.1.9.1.2 <CodiceFiscale>	xs:string	formato alfanumerico	<0.1>	11 … 16
2.1.9.1.3 <Anagrafica>			<1.1>	
2.1.9.1.3.1 <Denominazione>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 80
2.1.9.1.3.2 <Nome>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 60
2.1.9.1.3.3 <Cognome>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 60
2.1.9.1.3.4 <Titolo>	xs:normalizedString	formato alfanumerico	<0.1>	2 … 10
2.1.9.1.3.5 <CodEORI>	xs:string	formato alfanumerico	<0.1>	13 … 17
2.1.9.1.4 <NumeroLicenzaGuida>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 20
2.1.9.2 <MezzoTrasporto>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 80
2.1.9.3 <CausaleTrasporto>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 100
2.1.9.4 <NumeroColli>	xs:integer	formato numerico	<0.1>	1 … 4
2.1.9.5 <Descrizione>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 100
2.1.9.6 <UnitaMisuraPeso>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 10
2.1.9.7 <PesoLordo>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 … 7
2.1.9.8 <PesoNetto>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 … 7
2.1.9.9 <DataOraRitiro>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DDTHH:MM:SS	<0.1>	19
2.1.9.10 <DataInizioTrasporto>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<0.1>	10
2.1.9.11 <TipoResa>	xs:string	[EXW], [CPT], [...]	<0.1>	3
2.1.9.12 <IndirizzoResa>			<0.1>	
2.1.9.12.1 <Indirizzo>	xs:normalizedString	formato alfanumerico	<1.1>	1 … 60
2.1.9.12.2 <NumeroCivico>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 8
2.1.9.12.3 <CAP>	xs:string	formato numerico	<1.1>	5
2.1.9.12.4 <Comune>	xs:normalizedString	formato alfanumerico	<1.1>	1 … 60
2.1.9.12.5 <Provincia>	xs:string	[RM], [MI], [...]	<0.1>	2
2.1.9.12.6 <Nazione>	xs:string	[IT], [ES], [DK],[...]	<1.1>	2
2.1.9.13 <DataOraConsegna>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DDTHH:MM:SS	<0.1>	19
2.1.10 <FatturaPrincipale>			<0.1>	
2.1.10.1 <NumeroFatturaPrincipale>	xs:string	formato alfanumerico	<1.1>	1 … 20
2.1.10.2 <DataFatturaPrincipale>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<1.1>	10

ID e Nome Tag XML	Tipo info	Formato e valori ammessi	Obbligatorietà e occorrenze <A.B> Legenda A = 0 elemento non obbligatorio A = 1 elemento obbligatorio B = 1 ammessa una sola occorrenza B = N ammessa una o più occorrenze	Dimensione Legenda A ... B = min. A, max B A = dimensione fissa
2.2 <DatiBeniServizi>			<1.1>	
2.2.1 <DettaglioLinee>			<1.N>	
2.2.1.1 <NumeroLinea>	xs:integer	formato numerico	<1.1>	1 ... 4
2.2.1.2 <TipoCessionePrestazione>	xs:string	valori ammessi: [SC]: sconto [PR]: premio [AB]: abbuono [AC]: spesa accessoria	<0.1>	2
2.2.1.3 <CodiceArticolo>	xs:normalizedString		<0.N>	
2.2.1.3.1 <CodiceTipo>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 35
2.2.1.3.2 <CodiceValore>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 35
2.2.1.4 <Descrizione>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 1000
2.2.1.5 <Quantita>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 ... 21
2.2.1.6 <UnitaMisura>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 10
2.2.1.7 <DataInizioPeriodo>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<0.1>	10
2.2.1.8 <DataFinePeriodo>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<0.1>	10
2.2.1.9 <PrezzoUnitario>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 ... 21
2.2.1.10 <ScontoMaggiorazione>			<0.N>	
2.2.1.10.1 <Tipo>	xs:string	valori ammessi: [SC]: sconto [MG]: maggiorazione	<1.1>	2
2.2.1.10.2 <Percentuale>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 ... 6
2.2.1.10.3 <Importo>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 ... 21
2.2.1.11 <PrezzoTotale>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 ... 21
2.2.1.12 <AliquotaIVA>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 ... 6
2.2.1.13 <Ritenuta>	xs:string	valore ammesso: [SI]: cessione / prestazione soggetta a ritenuta	<0.1>	2
2.2.1.14 <Natura>	xs:string	valori ammessi: vedi codifiche in calce al documento	<0.1>	2 ... 4
2.2.1.15 <RiferimentoAmministrazione>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 20
2.2.1.16 <AltriDatiGestionali>			<0.N>	
2.2.1.16.1 <TipoDato>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 10
2.2.1.16.2 <RiferimentoTesto>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 60
2.2.1.16.3 <RiferimentoNumero>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 ... 21
2.2.1.16.4 <RiferimentoData>	xs:normalizedString	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<0.1>	10
2.2.2 <DatiRiepilogo>			<1.N>	
2.2.2.1 <AliquotaIVA>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 ... 6
2.2.2.2 <Natura>	xs:string	valori ammessi: vedi codifiche in calce al documento	<0.1>	2 ... 4
2.2.2.3 <SpeseAccessorie>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 ... 15
2.2.2.4 <Arrotondamento>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 ... 21
2.2.2.5 <ImponibileImporto>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 ... 15
2.2.2.6 <Imposta>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 ... 15
2.2.2.7 <EsigibilitaIVA>	xs:string	valori ammessi: [I]: IVA ad esigibilità immediata [D]: IVA ad esigibilità differita [S]: scissione dei pagamenti	<0.1>	1
2.2.2.8 <RiferimentoNormativo>	xs:normalizedString	formato alfanumerico	<0.1>	1 ... 100
2.3 <DatiVeicoli>			<0.1>	
2.3.1 <Data>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<1.1>	10
2.3.2 <TotalePercorso>	xs:normalizedString	formato alfanumerico	<1.1>	1 ... 15

ID e Nome Tag XML	Tipo info	Formato e valori ammessi	Obbligatorietà e occorrenze <A.B> Legenda A = 0 elemento non obbligatorio A = 1 elemento obbligatorio B = 1 ammessa una sola occorrenza B = N ammessa una o più occorrenze	Dimensione Legenda A … B = min. A, max B A = dimensione fissa
2.4 <DatiPagamento>			<0.N>	
2.4.1 <CondizioniPagamento>	xs:string	valori ammessi: [TP01]: pagamento a rate [TP02]: pagamento completo [TP03]: anticipo	<1.1>	4
2.4.2 <DettaglioPagamento>			<1.N>	
2.4.2.1 <Beneficiario>	xs:string	formato alfanumerico	<0.1>	1 … 200
2.4.2.2 <ModalitaPagamento>	xs:string	valori ammessi: vedi codifiche in calce al documento	<1.1>	4
2.4.2.3 <DataRiferimentoTerminiPagamento>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<0.1>	10
2.4.2.4 <GiorniTerminiPagamento>	xs:integer	formato numerico	<0.1>	1 … 3
2.4.2.5 <DataScadenzaPagamento>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<0.1>	10
2.4.2.6 <ImportoPagamento>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<1.1>	4 … 15
2.4.2.7 <CodUfficioPostale>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 20
2.4.2.8 <CognomeQuietanzante>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 60
2.4.2.9 <NomeQuietanzante>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 60
2.4.2.10 <CFQuietanzante>	xs:string	formato alfanumerico	<0.1>	16
2.4.2.11 <TitoloQuietanzante>	xs:normalizedString	formato alfanumerico	<0.1>	2 … 10
2.4.2.12 <IstitutoFinanziario>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 80
2.4.2.13 <IBAN>	xs:string	formato alfanumerico	<0.1>	15 … 34
2.4.2.14 <ABI>	xs:string	formato numerico	<0.1>	5
2.4.2.15 <CAB>	xs:string	formato numerico	<0.1>	5
2.4.2.16 <BIC>	xs:string	formato numerico	<0.1>	8 … 11
2.4.2.17 <ScontoPagamentoAnticipato>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 … 15
2.4.2.18 <DataLimitePagamentoAnticipato>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<0.1>	10
2.4.2.19 <PenalitaPagamentiRitardati>	xs:decimal	formato numerico; i decimali vanno separati dall'intero con il carattere '.' (punto)	<0.1>	4 … 15
2.4.2.20 <DataDecorrenzaPenale>	xs:date	formato ISO 8601:2004, con la precisione seguente: YYYY-MM-DD	<0.1>	10
2.4.2.21 <CodicePagamento>	xs:string	formato alfanumerico	<0.1>	1 … 60
2.5 <Allegati>			<0.N>	
2.5.1 <NomeAttachment>	xs:normalizedString	formato alfanumerico	<1.1>	1 … 60
2.5.2 <AlgoritmoCompressione>	xs:string	formato alfanumerico	<0.1>	1 … 10
2.5.3 <FormatoAttachment>	xs:string	formato alfanumerico	<0.1>	1 … 10
2.5.4 <DescrizioneAttachment>	xs:normalizedString	formato alfanumerico	<0.1>	1 … 100
2.5.5 <Attachment>	xs:base64Binary	base64Binary [RFC 2045]	<1.1>	valore vincolato alla dimensione max prevista per la fattura elettronica

CODIFICHE

<RegimeFiscale>

RF01	Ordinario
RF02	Contribuenti minimi (art.1, c.96-117, L. 244/07)
RF04	Agricoltura e attività connesse e pesca (artt.34 e 34-bis, DPR 633/72)
RF05	Vendita sali e tabacchi (art.74, c.1, DPR. 633/72)
RF06	Commercio fiammiferi (art.74, c.1, DPR 633/72)
RF07	Editoria (art.74, c.1, DPR 633/72)
RF08	Gestione servizi telefonia pubblica (art.74, c.1, DPR 633/72)
RF09	Rivendita documenti di trasporto pubblico e di sosta (art.74, c.1, DPR 633/72)
RF10	Intrattenimenti, giochi e altre attività di cui alla tariffa allegata al DPR 640/72 (art.74, c.6, DPR 633/72)
RF11	Agenzie viaggi e turismo (art.74-ter, DPR 633/72)
RF12	Agriturismo (art.5, c.2, L. 413/91)
RF13	Vendite a domicilio (art.25-bis, c.6, DPR 600/73)
RF14	Rivendita beni usati, oggetti d'arte, d'antiquariato o da collezione (art.36, DL 41/95)
RF15	Agenzie di vendite all'asta di oggetti d'arte, antiquariato o da collezione (art.40-bis, DL 41/95)
RF16	IVA per cassa P.A. (art.6, c.5, DPR 633/72)
RF17	IVA per cassa (art. 32-bis, DL 83/2012)
RF18	Altro
RF19	Regime forfettario (art.1, c.54-89, L. 190/2014)

	<TipoCassa>
TC01	Cassa nazionale previdenza e assistenza avvocati e procuratori legali
TC02	Cassa previdenza dottori commercialisti
TC03	Cassa previdenza e assistenza geometri
TC04	Cassa nazionale previdenza e assistenza ingegneri e architetti liberi professionisti
TC05	Cassa nazionale del notariato
TC06	Cassa nazionale previdenza e assistenza ragionieri e periti commerciali
TC07	Ente nazionale assistenza agenti e rappresentanti di commercio (ENASARCO)
TC08	Ente nazionale previdenza e assistenza consulenti del lavoro (ENPACL)
TC09	Ente nazionale previdenza e assistenza medici (ENPAM)
TC10	Ente nazionale previdenza e assistenza farmacisti (ENPAF)
TC11	Ente nazionale previdenza e assistenza veterinari (ENPAV)
TC12	Ente nazionale previdenza e assistenza impiegati dell'agricoltura (ENPAIA)
TC13	Fondo previdenza impiegati imprese di spedizione e agenzie marittime
TC14	Istituto nazionale previdenza giornalisti italiani (INPGI)
TC15	Opera nazionale assistenza orfani sanitari italiani (ONAOSI)
TC16	Cassa autonoma assistenza integrativa giornalisti italiani (CASAGIT)
TC17	Ente previdenza periti industriali e periti industriali laureati (EPPI)
TC18	Ente previdenza e assistenza pluricategoriale (EPAP)
TC19	Ente nazionale previdenza e assistenza biologi (ENPAB)
TC20	Ente nazionale previdenza e assistenza professione infermieristica (ENPAPI)
TC21	Ente nazionale previdenza e assistenza psicologi (ENPAP)
TC22	INPS
	<ModalitaPagamento>
MP01	contanti
MP02	assegno
MP03	assegno circolare
MP04	contanti presso Tesoreria
MP05	bonifico
MP06	vaglia cambiario
MP07	bollettino bancario
MP08	carta di pagamento
MP09	RID
MP10	RID utenze
MP11	RID veloce
MP12	RIBA
MP13	MAV
MP14	quietanza erario
MP15	giroconto su conti di contabilità speciale
MP16	domiciliazione bancaria
MP17	domiciliazione postale
MP18	bollettino di c/c postale
MP19	SEPA Direct Debit
MP20	SEPA Direct Debit CORE
MP21	SEPA Direct Debit B2B
MP22	Trattenuta su somme già riscosse
MP23	PagoPA
	<TipoDocumento>
TD01	fattura
TD02	acconto/anticipo su fattura
TD03	acconto/anticipo su parcella
TD04	nota di credito
TD05	nota di debito
TD06	parcella
TD16	integrazione fattura reverse charge interno
TD17	integrazione/autofattura per acquisto servizi dall'estero
TD18	integrazione per acquisto di beni intracomunitari
TD19	integrazione/autofattura per acquisto di beni ex art.17 c.2 DPR 633/72
TD20	autofattura per regolarizzazione e integrazione delle fatture (ex art.6 c.8 e 9-bis d.lgs. 471/97 o art.46 c.5 D.L. 331/93)
TD21	autofattura per splafonamento
TD22	estrazione beni da Deposito IVA
TD23	estrazione beni da Deposito IVA con versamento dell'IVA
TD24	fattura differita di cui all'art. 21, comma 4, terzo periodo lett. a) DPR 633/72
TD25	fattura differita di cui all'art. 21, comma 4, terzo periodo lett. b) DPR 633/72
TD26	cessione di beni ammortizzabili e per passaggi interni (ex art.36 DPR 633/72)
TD27	fattura per autoconsumo o per cessioni gratuite senza rivalsa
TD28	acquisti da San Marino con IVA (fattura cartacea)
	<Natura>
N1	escluse ex art. 15 del DPR 633/72
N2.1	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	esenti
N5	regime del margine / IVA non esposta in fattura
N6.1	inversione contabile - cessione di rottami e altri materiali di recupero
N6.2	inversione contabile - cessione di oro e argento ai sensi della legge 7/2000 nonché di oreficeria usata ad OPO
N6.3	inversione contabile - subappalto nel settore edile
N6.4	inversione contabile - cessione di fabbricati
N6.5	inversione contabile - cessione di telefoni cellulari
N6.6	inversione contabile - cessione di prodotti elettronici
N6.7	inversione contabile - prestazioni comparto edile e settori connessi
N6.8	inversione contabile - operazioni settore energetico
N6.9	inversione contabile - altri casi
N7	IVA assolta in altro stato UE (prestazione di servizi di telecomunicazioni, tele-radiodiffusione ed elettronici ex art. 7-octies, comma 1 lett. a, b, art. 74-sexies DPR 633/72)

<TipoRitenuta>	
RT01	ritenuta persone fisiche
RT02	ritenuta persone giuridiche
RT03	contributo INPS
RT04	contributo ENASARCO
RT05	contributo ENPAM
RT06	altro contributo previdenziale

APPENDIX 3: 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: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: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" 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: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: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="ProgressivoInvio" type="String10Type" />
   <xs:element name="FormatoTrasmissione" type="FormatoTrasmissioneType" />
```

```xml
      <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="String20Type" />
    <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>
```

```xml
<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>
</xs:simpleType>
<xs:simpleType name="TipoDocumentoType">
 <xs:restriction base="xs:string">
  <xs:length value="4" />
  <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="TD09">
   <xs:annotation>
    <xs:documentation>Nota di debito semplificata</xs:documentation>
   </xs:annotation>
  </xs:enumeration>
 </xs:restriction>
</xs:simpleType>
<xs:complexType name="IndirizzoType">
 <xs:sequence>
  <xs:element name="Indirizzo" type="String60LatinType" />
  <xs:element name="NumeroCivico" type="NumeroCivicoType" minOccurs="0" />
  <xs:element name="CAP" type="CAPType" />
  <xs:element name="Comune" type="String60LatinType" />
  <xs:element name="Provincia" type="ProvinciaType" minOccurs="0" />
  <xs:element name="Nazione" type="NazioneType" default="IT" />
 </xs:sequence>
</xs:complexType>
<xs:simpleType name="SoggettoEmittenteType">
 <xs:restriction base="xs:string">
  <xs:length value="2" />
  <xs:enumeration value="CC">
   <xs:annotation>
    <xs:documentation>Cessionario / Committente</xs:documentation>
   </xs:annotation>
  </xs:enumeration>
  <xs:enumeration value="TZ">
   <xs:annotation>
    <xs:documentation>Terzo</xs:documentation>
   </xs:annotation>
  </xs:enumeration>
 </xs:restriction>
</xs:simpleType>
```

```xml
<xs:complexType name="CedentePrestatoreType">
 <xs:annotation>
  <xs:documentation>Blocco relativo ai dati del Cedente / Prestatore</xs:documentation>
 </xs:annotation>
 <xs:sequence>
  <xs:element name="IdFiscaleIVA" type="IdFiscaleType" />
  <xs:element name="CodiceFiscale" type="CodiceFiscaleType" minOccurs="0" />
  <xs:choice>
   <xs:sequence>
    <xs:element name="Denominazione" type="String80LatinType"/>
   </xs:sequence>
   <xs:sequence>
    <xs:element name="Nome"        type="String60LatinType"/>
    <xs:element name="Cognome"      type="String60LatinType"/>
   </xs:sequence>
  </xs:choice>
  <xs:element name="Sede" type="IndirizzoType" />
  <xs:element name="StabileOrganizzazione" type="IndirizzoType" minOccurs="0" />
  <xs:element name="RappresentanteFiscale" type="RappresentanteFiscaleType" minOccurs="0" />
  <xs:element name="IscrizioneREA" type="IscrizioneREAType" minOccurs="0" />
        <xs:element name="RegimeFiscale" type="RegimeFiscaleType" />
 </xs:sequence>
</xs:complexType>
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 <xs:restriction base="xs:string">
  <xs:length value="4" />
  <xs:enumeration value="RF01">
   <xs:annotation>
    <xs:documentation> Regime ordinario</xs:documentation>
   </xs:annotation>
  </xs:enumeration>
  <xs:enumeration value="RF02">
   <xs:annotation>
    <xs:documentation>Regime dei contribuenti minimi (art. 1,c.96-117, L. 244/2007)</xs:documentation>
   </xs:annotation>
  </xs:enumeration>
  <xs:enumeration value="RF04">
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    <xs:documentation>Agricoltura e attività connesse e pesca (artt. 34 e 34-bis, D.P.R.
633/1972)</xs:documentation>
   </xs:annotation>
  </xs:enumeration>
  <xs:enumeration value="RF05">
   <xs:annotation>
    <xs:documentation>Vendita sali e tabacchi (art. 74, c.1, D.P.R. 633/1972)</xs:documentation>
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  <xs:enumeration value="RF06">
   <xs:annotation>
    <xs:documentation>Commercio dei fiammiferi (art. 74, c.1, D.P.R. 633/1972)</xs:documentation>
   </xs:annotation>
  </xs:enumeration>
  <xs:enumeration value="RF07">
   <xs:annotation>
    <xs:documentation>Editoria (art. 74, c.1, D.P.R. 633/1972)</xs:documentation>
   </xs:annotation>
```

```
        </xs:enumeration>
        <xs:enumeration value="RF08">
         <xs:annotation>
          <xs:documentation>Gestione di servizi di telefonia pubblica (art. 74, c.1, D.P.R. 633/1972)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="RF09">
         <xs:annotation>
          <xs:documentation>Rivendita di documenti di trasporto pubblico e di sosta (art. 74, c.1, D.P.R.
633/1972)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="RF10">
         <xs:annotation>
          <xs:documentation>Intrattenimenti, giochi e altre attività        di cui alla tariffa allegata al D.P.R. 640/72 (art. 74,
c.6, D.P.R. 633/1972)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="RF11">
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         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="RF12">
         <xs:annotation>
          <xs:documentation>Agriturismo (art. 5, c.2, L. 413/1991)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
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         <xs:annotation>
          <xs:documentation>Vendite a domicilio (art. 25-bis, c.6, D.P.R. 600/1973)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="RF14">
         <xs:annotation>
          <xs:documentation>Rivendita di beni usati, di oggetti         d'arte, d'antiquariato o da collezione (art.        36,
D.L. 41/1995)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="RF15">
         <xs:annotation>
          <xs:documentation>Agenzie di vendite all'asta di oggetti d'arte, antiquariato o da collezione (art. 40-bis, D.L.
41/1995)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="RF16">
         <xs:annotation>
          <xs:documentation>IVA per cassa P.A. (art. 6, c.5, D.P.R. 633/1972)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
        <xs:enumeration value="RF17">
         <xs:annotation>
          <xs:documentation>IVA per cassa (art. 32-bis, D.L. 83/2012)</xs:documentation>
         </xs:annotation>
        </xs:enumeration>
               <xs:enumeration value="RF19">
```

```xml
      <xs:annotation>
       <xs:documentation>Regime forfettario</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
     <xs:enumeration value="RF18">
      <xs:annotation>
       <xs:documentation>Altro</xs:documentation>
      </xs:annotation>
     </xs:enumeration>
    </xs:restriction>
   </xs:simpleType>
   <xs:complexType name="IscrizioneREAType">
    <xs:sequence>
     <xs:element name="Ufficio" type="ProvinciaType" />
     <xs:element name="NumeroREA" type="String20Type" />
     <xs:element name="CapitaleSociale" type="Amount2DecimalType" minOccurs="0" />
     <xs:element name="SocioUnico" type="SocioUnicoType" minOccurs="0" />
     <xs:element name="StatoLiquidazione" type="StatoLiquidazioneType" />
    </xs:sequence>
   </xs:complexType>
   <xs:complexType name="RappresentanteFiscaleType">
    <xs:annotation>
     <xs:documentation>Blocco relativo ai dati del Rappresentante Fiscale</xs:documentation>
    </xs:annotation>
    <xs:sequence>
            <xs:element name="IdFiscaleIVA" type="IdFiscaleType" />
     <xs:choice>
      <xs:sequence>
       <xs:element name="Denominazione" type="String80LatinType"/>
      </xs:sequence>
      <xs:sequence>
       <xs:element name="Nome"       type="String60LatinType"/>
       <xs:element name="Cognome"      type="String60LatinType"/>
      </xs:sequence>
     </xs:choice>
    </xs:sequence>
   </xs:complexType>
   <xs:complexType name="CessionarioCommittenteType">
    <xs:annotation>
     <xs:documentation>Blocco relativo ai dati del Cessionario / Committente</xs:documentation>
    </xs:annotation>
    <xs:sequence>
     <xs:element name="IdentificativiFiscali" type="IdentificativiFiscaliType"            />
     <xs:element name="AltriDatiIdentificativi" type="AltriDatiIdentificativiType" minOccurs="0" />
    </xs:sequence>
   </xs:complexType>
   <xs:complexType name="IdentificativiFiscaliType">
    <xs:sequence>
     <xs:element name="IdFiscaleIVA" type="IdFiscaleType" minOccurs="0" />
     <xs:element name="CodiceFiscale" type="CodiceFiscaleType" minOccurs="0" />
    </xs:sequence>
   </xs:complexType>
   <xs:complexType name="AltriDatiIdentificativiType">
    <xs:sequence>
     <xs:choice>
      <xs:sequence>
```

```xml
          <xs:element name="Denominazione" type="String80LatinType"/>
        </xs:sequence>
        <xs:sequence>
          <xs:element name="Nome"          type="String60LatinType"/>
          <xs:element name="Cognome"       type="String60LatinType"/>
        </xs:sequence>
      </xs:choice>
      <xs:element name="Sede" type="IndirizzoType" />
      <xs:element name="StabileOrganizzazione" type="IndirizzoType" minOccurs="0" />
      <xs:element name="RappresentanteFiscale" type="RappresentanteFiscaleType" minOccurs="0" />
    </xs:sequence>
  </xs:complexType>
  <xs:complexType name="DatiBeniServiziType">
    <xs:annotation>
      <xs:documentation>Blocco relativo ai dati di Beni Servizi della Fattura        Elettronica</xs:documentation>
    </xs:annotation>
    <xs:sequence>
      <xs:element name="Descrizione" type="String1000LatinType" />
      <xs:element name="Importo" type="Amount2DecimalType" />
      <xs:element name="DatiIVA" type="DatiIVAType" />
      <xs:element name="Natura" type="NaturaType" minOccurs="0" />
      <xs:element name="RiferimentoNormativo" type="String100LatinType" minOccurs="0" />
    </xs:sequence>
  </xs:complexType>
  <xs:complexType name="DatiIVAType">
    <xs:sequence>
      <xs:element name="Imposta" type="Amount2DecimalType" minOccurs="0" />
          <xs:element name="Aliquota" type="RateType" minOccurs="0"/>
        </xs:sequence>
  </xs:complexType>
  <xs:complexType name="AllegatiType">
    <xs:annotation>
      <xs:documentation>Blocco relativo ai dati di eventuali allegati</xs:documentation>
    </xs:annotation>
    <xs:sequence>
      <xs:element name="NomeAttachment" type="String60LatinType" />
      <xs:element name="AlgoritmoCompressione" type="String10Type" minOccurs="0" />
      <xs:element name="FormatoAttachment" type="String10Type" minOccurs="0" />
      <xs:element name="DescrizioneAttachment" type="String100LatinType" minOccurs="0" />
      <xs:element name="Attachment" type="xs:base64Binary" />
    </xs:sequence>
  </xs:complexType>
  <xs:simpleType name="NaturaType">
    <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>
```

```xml
      <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>Non Imponibili - cessioni verso San Marino</xs:documentation>
       </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="N3.4">
       <xs:annotation>
        <xs:documentation>Non Imponibili - operazioni assimilate alle cessioni all'esportazione</xs:documentation>
       </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="N3.5">
       <xs:annotation>
        <xs:documentation>Non Imponibili - a seguito di dichiarazioni d'intento</xs:documentation>
       </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="N3.6">
       <xs:annotation>
        <xs:documentation>Non Imponibili - altre operazioni che non concorrono alla formazione del
plafond</xs:documentation>
       </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="N4">
       <xs:annotation>
        <xs:documentation>Esenti</xs:documentation>
       </xs:annotation>
      </xs:enumeration>
      <xs:enumeration value="N5">
       <xs:annotation>
        <xs:documentation>Regime del margine/IVA non esposta in fattura</xs:documentation>
```

```xml
      </xs:annotation>
     </xs:enumeration>
    </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="CodiceFiscaleType">
   <xs:restriction base="xs:string">
    <xs:pattern value="[A-Z0-9]{11,16}" />
   </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="SocioUnicoType">
   <xs:restriction base="xs:string">
    <xs:enumeration value="SU">
     <xs:annotation>
      <xs:documentation>socio unico</xs:documentation>
     </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="SM">
     <xs:annotation>
      <xs:documentation>più soci</xs:documentation>
     </xs:annotation>
    </xs:enumeration>
   </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="StatoLiquidazioneType">
   <xs:restriction base="xs:string">
    <xs:enumeration value="LS">
     <xs:annotation>
      <xs:documentation>in liquidazione</xs:documentation>
     </xs:annotation>
    </xs:enumeration>
    <xs:enumeration value="LN">
     <xs:annotation>
      <xs:documentation>non in liquidazione</xs:documentation>
     </xs:annotation>
    </xs:enumeration>
   </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="String10Type">
   <xs:restriction base="xs:normalizedString">
    <xs:pattern value="(\p{IsBasicLatin}{1,10})" />
   </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>
```

```xml
    </xs:simpleType>
    <xs:simpleType name="String100LatinType">
     <xs:restriction base="xs:normalizedString">
      <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,100}" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="String1000LatinType">
     <xs:restriction base="xs:normalizedString">
      <xs:pattern value="[\p{IsBasicLatin}\p{IsLatin-1Supplement}]{1,1000}" />
     </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="NazioneType">
     <xs:restriction base="xs:string">
      <xs:pattern value="[A-Z]{2}" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="DivisaType">
     <xs:restriction base="xs:string">
      <xs:pattern value="[A-Z]{3}" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="NumeroCivicoType">
     <xs:restriction base="xs:normalizedString">
      <xs:pattern value="(\p{IsBasicLatin}{1,8})" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="EmailType">
     <xs:restriction base="xs:token">
      <xs:maxLength value="256" />
      <xs:pattern value="([!#-'*+/-9=?A-Z^-~-]+(\.[!#-'*+/-9=?A-Z^-~-]+)*|&quot;(\[\]!#-[^-~ \t]|(\\[\t -~]))+&quot;)@([!#-'*+/-9=?A-Z^-~-]+(\.[!#-'*+/-9=?A-Z^-~-]+)*|\[[\t -Z^-~]*\])" />
           </xs:restriction>
    </xs:simpleType>
    <!--_____ NUMBERS _____-->
    <xs:simpleType name="Amount2DecimalType">
     <xs:restriction base="xs:decimal">
      <xs:pattern value="[\-]?[0-9]{1,11}\.[0-9]{2}" />
     </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:restriction>
    </xs:simpleType>
    <xs:simpleType name="CAPType">
     <xs:restriction base="xs:string">
      <xs:pattern value="[0-9][0-9][0-9][0-9][0-9]" />
     </xs:restriction>
    </xs:simpleType>
    <xs:simpleType name="DataFatturaType">
```

```xml
  <xs:restriction base="xs:date">
   <xs:minInclusive value="1970-01-01" />
  </xs:restriction>
 </xs:simpleType>
 <xs:simpleType name="BolloVirtualeType">
  <xs:restriction base="xs:string">
   <xs:enumeration value="SI" />
  </xs:restriction>
 </xs:simpleType>
</xs:schema>
```

2. SIMPLIFIED INVOICE TABLE FORMAT SCHEMA

ID e Nome Tag XML	Tipo info	Functional description	Format and allowed values	Mandatory values and numerosity <A.B> — Legend: A = 0 non mandatory element; A = 1 mandatory element; B = 1 one only occurrence allowed; B = N one ore more occurrences are allowed	Dimension min … max — Legend: A … B = min. A, max B; A = fixed dimension
1 <FatturaElettronicaHeader>		The block has a multiplicity of 1, both in the case of a single invoice and in the case of a batch of invoices		<1.1>	
1.1 <DatiTrasmissione>		Block always obligatory containing information which uniquely identifies the transmitting subject, the document transmitted, the format in which the document is transmitted, and the addressee		<1.1>	
1.1.1 <IdTrasmittente>		The unique identification of the transmitter; for subjects resident in Italy, whether natural persons or corporate entities, it corresponds to the tax code preceded by IT; for non-resident subjects it corresponds to the VAT identification number (where the first two characters represent the country according to the alpha-2 code of the ISO 3166-1 standard, and the remainder, up to a maximum of 28, the code itself).		<1.1>	
1.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[…]	<1.1>	2
1.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 … 28
1.1.2 <ProgressivoInvio>	xs:normalizedString	Numbering attributed by the transmitter, according to its own rules	alphanumeric format	<1.1>	1 … 10
1.1.3 <FormatoTrasmissione>	xs:string	It contains the identification code of the type of transmission that is being carried out and its format	Allowed values: [FSM10]= simplified invoice to private parties	<1.1>	5
1.1.4 <CodiceDestinatario>	xs:string	It contains the 7-digit code, assigned by the Exchange System (SDI) to subjects who have required a transmission channel; if the recipient has not required a channel the item must be valued with all zeros ('0000000'). For invoices issued to subjects that are non-resident, not established and not identified in Italy, the item must be valued with all 'XXXXXXX'.	formato alfanumerico	<1.1>	7
1.1.5 <PECDestinatario>	xs:normalizedString	Certified Email Address to which, if specified, the invoice is delivered	alphanumeric format	<0.1>	7 … 256
1.2 <CedentePrestatore>		Block always obligatory containing data relative to the seller/provider (supplier)		<1.1>	
1.2.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number.		<1.1>	
1.2.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[…]	<1.1>	2
1.2.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 … 28
1.2.2 <CodiceFiscale>	xs:string	tax code	alphanumeric format	<0.1>	11 … 16
1.2.3 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be filled in instead of fields 1.2.4 and 1.2.5	alphanumeric format	<0.1>	1 … 80
1.2.4 <Nome>	xs:normalizedString	natural person's first name to be filled in together with field 1.2.5 and instead of field 1.2.3	alphanumeric format	<0.1>	1 … 60
1.2.5 <Cognome>	xs:normalizedString	natural person's surname to be filled in together with field 1.2.4 and instead of field 1.2.3	alphanumeric format	<0.1>	1 … 60
1.2.6 <Sede>		Block containing the data of the seller / provider head office. It is the registered office for companies and the tax domicile for individual companies and self-employed workers.		<1.1>	
1.2.6.1 <Indirizzo>	xs:normalizedString	address of the seller's or provider's head office (name of street, square, etc.)	alphanumeric format	<1.1>	1 … 60
1.2.6.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	alphanumeric format	<0.1>	1 … 8
1.2.6.3 <CAP>	xs:string	Post Code	numeric format	<1.1>	5
1.2.6.4 <Comune>	xs:normalizedString	town/city where the seller's/provider's head office is located	alphanumeric format	<1.1>	1 … 60
1.2.6.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.2.6.4. To be filled in if element 1.2.6.6 <Nazione> is 'IT'.	[RM], [MI], [...]	<0.1>	2
1.2.6.6 <Nazione>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[…]	<1.1>	2
1.2.7 <StabileOrganizzazione>		Block to be filled in if the seller/provider is not resident, but has a stable organization in Italy		<0.1>	
1.2.7.1 <Indirizzo>	xs:normalizedString	address of the stable organisation in Italy (name of street, square, etc.)	alphanumeric format	<1.1>	1 … 60
1.2.7.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	alphanumeric format	<0.1>	1 … 8
1.2.7.3 <CAP>	xs:string	Post Code	numeric format	<1.1>	5
1.2.7.4 <Comune>	xs:normalizedString	city/town where the stable organisation in Italy is located	alphanumeric format	<1.1>	1 … 60
1.2.7.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.2.7.4 <Comune>. To be filled in if element 1.2.7.6 <Nazione> is 'IT'.	[RM], [MI], [...]	<0.1>	2
1.2.7.6 <Nazione>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[…]	<1.1>	2
1.2.8 <RappresentanteFiscale>		Block to be filled in if the seller/provider has a tax representative in Italy		<0.1>	
1.2.8.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number.		<1.1>	
1.2.8.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[…]	<1.1>	2
1.2.8.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 … 28
1.2.8.2 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.2.8.3 <Nome> and 1.2.8.4 <Cognome>	alphanumeric format	<0.1>	1 … 80
1.2.8.3 <Nome>	xs:normalizedString	natural person's first name to be filled in together with field 1.2.8.4 <Cognome> and instead of field 1.2.8.2 <Denominazione>	alphanumeric format	<0.1>	1 … 60
1.2.8.4 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.2.8.3 <Nome> and instead of field 1.2.8.2 <Denominazione>	alphanumeric format	<0.1>	1 … 60

ID e Nome Tag XML	Tipo info	Functional description	Format and allowed values	Mandatory values and numerosity <A.B> Legend A = 0 non mandatory element A = 1 mandatory element B = 1 one only occurrence allowed B = N one ore more occurrences are allowed	Dimension min ... max Legend A ... B = min. A, max B A = fixed dimension
1.2.9 <IscrizioneREA>		block to be filled in if the company is listed on the companies register pursuant to Art. 2250 of the civil code		<0.1>	
1.2.9.1 <Ufficio>	xs:string	initials of the province where the Companies' Registry Office at which the company is registered is located	[RM], [MI], [...]	<1.1>	2
1.2.9.2 <NumeroREA>	xs:normalizedString	companies register registration number	alphanumeric format	<1.1>	1 ... 20
1.2.9.3 <CapitaleSociale>	xs:decimal	only in the case of a company (SpA, SApA, SRL), the field must be filled in with the share capital	numeric format; decimals must be separated from the integer with the "." character (point)	<0.1>	4 ... 15
1.2.9.4 <SocioUnico>	xs:string	only in the case of a joint-stock company or limited liability company, the field must be filled in to indicate if there is a single shareholder or several shareholders	allowed values [SU] : sole shareholder [SM] : several shareholders	<0.1>	2
1.2.9.5 <StatoLiquidazione>	xs:string	indication of whether the Company is in liquidation or not.	allowed values [LS] : in liquidation [LN] : not in liquidation	<1.1>	2
1.2.10 <RegimeFiscale>	xs:string	tax system	allowed values: see codes at the foot of the document	<1.1>	4
1.3 <CessionarioCommittente>		Block always obligatory containing data relative to the buyer/orderer (customer)		<1.1>	
1.3.1 <IdentificativiFiscali>		Block containing the tax identifiers of the buyer/orderer (customer)		<1.1>	
1.3.1.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number. The indication of this element is NOT mandatory if element 1.3.1.2 <CodiceFiscale> id filled in.		<0.1>	
1.3.1.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2
1.3.1.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 ... 28
1.3.1.2 <CodiceFiscale>	xs:string	tax code. It is not manadatory if elemento 1.3.1.1 <IdFiscaleIVA> is filled in	alphanumeric format	<0.1>	11 ... 16
1.3.2 <AltriDatiIdentificativi>		Block containing other identifying data of the buyer/orderer (customer)		<0.1>	
1.3.2.1 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.3.2.2 <Nome> e 1.3.2.3 <Cognome>	alphanumeric format	<0.1>	1 ... 80
1.3.2.2 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.3.2.3 <Cognome> and instead of element 1.3.2.1 <Denominazione>	alphanumeric format	<0.1>	1 ... 60
1.3.2.3 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.3.2.2 <Nome> and instead of field 1.3.2.1 <Denominazione>	alphanumeric format	<0.1>	1 ... 60
1.3.2.4 <Sede>		Block containing data of the buyer's/orderer's head office		<1.1>	
1.3.2.4.1 <Indirizzo>	xs:normalizedString	buyer's/orderer's address (name of street, square, etc.)	alphanumeric format	<1.1>	1 ... 60
1.3.2.4.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	alphanumeric format	<0.1>	1 ... 8
1.3.2.4.3 <CAP>	xs:string	Post Code	numeric format	<1.1>	5
1.3.2.4.4 <Comune>	xs:normalizedString	city/town where the stable organisation in Italy is located	alphanumeric format	<1.1>	1 ... 60
1.3.2.4.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.3.2.4.4 <Comune>. To be filled in if element 1.3.2.4.6 <Nazione> is 'IT'.	[RM], [MI], [...]	<0.1>	2
1.3.2.4.6 <Nazione>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2
1.3.2.5 <StabileOrganizzazione>		The block must be entered only if the buyer/orderer is non-resident and, for the operation to which the document refers, has a stable organisation resident in Italy.		<0.1>	
1.3.2.5.1 <Indirizzo>	xs:normalizedString	buyer's/orderer's address (name of street, square, etc.)	formato alfanumerico	<1.1>	1 ... 60
1.3.2.5.2 <NumeroCivico>	xs:normalizedString	street/square number of the address (do not indicate if already present in the address field)	formato alfanumerico	<0.1>	1 ... 8
1.3.2.5.3 <CAP>	xs:string	Post Code	formato numerico	<1.1>	5
1.3.2.5.4 <Comune>	xs:normalizedString	city/town where the stable organisation in Italy is located	formato alfanumerico	<1.1>	1 ... 60
1.3.2.5.5 <Provincia>	xs:string	initials of the province of the town/city indicated in field 1.3.2.5.4 <Comune>. To be filled in if element 1.3.2.5.6 <Nazione> is 'IT'.	[RM], [MI], [...]	<0.1>	2
1.3.2.5.6 <Nazione>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2
1.3.2.6 <RappresentanteFiscale>		The block must be entered only if the buyer/orderer is non-resident and has a tax representative in Italy.		<0.1>	
1.3.2.6.1 <IdFiscaleIVA>		tax identification number for VAT purposes; the first two characters represent the country (IT, DE, ES, etc.) and the remaining characters (up to a maximum of 28) are the actual code which, for Italian residents, corresponds to their VAT number.		<1.1>	
1.3.2.6.1.1 <IdPaese>	xs:string	country code according to the alpha-2 code of the ISO 3166-1 standard	[IT], [ES], [DK],[...]	<1.1>	2
1.3.2.6.1.2 <IdCodice>	xs:string	tax identification code	alphanumeric format	<1.1>	1 ... 28
1.3.2.6.2 <Denominazione>	xs:normalizedString	firm, name or company name (firm, company, society, body) to be entered instead of fields 1.3.2.6.3 <Nome> and 1.3.2.6.4 <Cognome>	alphanumeric format	<0.1>	1 ... 80
1.3.2.6.3 <Nome>	xs:normalizedString	natural person's first name To be filled in together with field 1.3.2.6.4 <Cognome> and instead of field 1.3.2.6.2 <Denominazione>	alphanumeric format	<0.1>	1 ... 60
1.3.2.6.4 <Cognome>	xs:normalizedString	natural person's surname To be filled in together with field 1.3.2.6.3 <Nome> and instead of field 1.3.2.6.2 <Denominazione>	alphanumeric format	<0.1>	1 ... 60
1.4 <SoggettoEmittente>	xs:string	To be filled in in the case of invoices issued by a subject other than the seller/provider, indicating whether the invoice has been issued by the buyer/orderer or by a third party on behalf of the buyer/orderer	allowed values: [CC]: buyer / orderer [TZ]: third party.	<0.1>	2

ID e Nome Tag XML	Tipo info	Functional description	Format and allowed values	Mandatory values and numerosity <A.B> Legend A = 0 non mandatory element A = 1 mandatory element B = 1 one only occurrence allowed B = N one ore more occurrences are allowed	Dimension min ... max Legend A ... B = min. A, max B A = fixed dimension
2 <FatturaElettronicaBody>		The block has a multiplicity of 1 in the case of a single invoice; in the case of an invoice batch, the batch itself is repeated for every invoice of the batch		<1.N>	
2.1 <DatiGenerali>		Block always obligatory containing the general data of the main document and the data of the connected documents		<1.1>	
2.1.1 <DatiGeneraliDocumento>		block always obligatory containing the general data of the invoice		<1.1>	
2.1.1.1 <TipoDocumento>	xs:string	type of document	allowed values: see codes at the foot of the document	<1.1>	4
2.1.1.2 <Divisa>	xs:string	code (expressed according to the standard ISO 4217 alpha-3:2001) of the currency used to indicate the amounts	the code must be included among those allowed by the standard ISO 4217 alpha-3:201, for example: [EUR], [USD], [GBP], [CZK], etc	<1.1>	3
2.1.1.3 <Data>	xs:date	document date (expressed according to the ISO 8601:2004 format).	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<1.1>	10
2.1.1.4 <Numero>	xs:normalizedString	progressive number of the document (art. 21 section 2 letter B, Italian DPR 633/1972)	alphanumeric format	<1.1>	1 ... 20
2.1.1.5 <BolloVirtuale>	xs:string	duty stamp paid under MEF decree 16 june 2014 (article 6)	allowed value [SI]	<0.1>	2
2.1.2 <DatiFatturaRettificata>		Block containing information about the adjusted invoice. Applies to invoices issued pursuant to Article 26 of Presidential Decree 633/72		<0.1>	
2.1.2.1 <NumeroFR>	xs:string	number of the adjusted invoice	alphanumeric format	<1.1>	1 ... 20
2.1.2.2 <DataFR>	xs:date	Date of the adjusted invoice	ISO 8601:2004 format, with the following specification: YYYY-MM-DD	<1.1>	10
2.1.2.3 <ElementiRettificati>	xs:normalizedString	Specific indications of the elements to be adjusted	alphanumeric format	<1.1>	1 ... 1000
2.2 <DatiBeniServizi>		Block always obligatory containing the nature, quality and quantity of the goods/services involved in the transaction		<1.N>	
2.2.1 <Descrizione>	xs:normalizedString	Nature and quality of the object sold/provided	formato alfanumerico	<1.1>	1 ... 1000
2.2.2 <Importo>	xs:decimal	Total amount (including tax) of the good/service	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 ... 15
2.2.3 <DatiIVA>		Data relating to value added tax		<1.1>	
2.2.3.1 <Imposta>	xs:decimal	tax resulting from the application of the VAT rate on the taxable base Tax amount. It can be filled in instead of element 2.2.3.2 <Aliquota>	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 ... 15
2.2.3.2 <Aliquota>	xs:decimal	Vat Rate (%). It can be filled in instead of element 2.2.3.1 <Imposta>	numeric format; decimals must be separated from the integer with the '.' character (point)	<1.1>	4 ... 6
2.2.4 <Natura>	xs:string	The element indicates the reason (Nature of the transaction) for which the seller/provider does not indicate VAT rate	allowed values:see codes	<0.1>	2 ... 4
2.2.5 <RiferimentoNormativo>	xs:normalizedString	law reference	alphanumeric format	<0.1>	1 ... 100
2.3 <Allegati>		Attachments		<0.N>	
2.3.1 <NomeAttachment>	xs:normalizedString	name of attachment	alphanumeric format	<1.1>	1 ... 60
2.3.2 <AlgoritmoCompressione>	xs:string	algorithm used to compress the attachment (e.g. ZIP, RAR, ...)	alphanumeric format	<0.1>	1 ... 10
2.3.3 <FormatoAttachment>	xs:string	format of the attachment (e.g. TXT, XML, DOC, PDF ....)	alphanumeric format	<0.1>	1 ... 10
2.3.4 <DescrizioneAttachment>	xs:normalizedString	description of attachement	alphanumeric format	<0.1>	1 ... 100
2.3.5 <Attachment>	xs:base64Binary	contains the document annexed to the invoice; the content is entrusted to the agreements between the PA and supplier	base64Binary [RFC 2045]	<1.1>	value bound to the maximum size expected for the electronic invoice

CODES

<RegimeFiscale> (tax system)	
RF01	Ordinary
RF02	Minimum taxpayers (Art. 1, section 96-117, Italian Law 244/07)
RF04	Agriculture and connected activities and fishing (Arts. 34 and 34-bis, Italian Presidential Decree 633/72)
RF05	Sale of salts and tobaccos (Art. 74, section 1, Italian Presidential Decree 633/72)
RF06	Match sales (Art. 74, section 1, Italian Presidential Decree 633/72)
RF07	Editoria (art.74, c.1, DPR 633/72)
RF08	Management of public telephone services (Art. 74, section 1, Italian Presidential Decree 633/72)
RF09	Management of public telephone services (Art. 74, section 1, Italian Presidential Decree 633/72)
RF10	Entertainment, gaming and other activities referred to by the tariff attached to Italian Presidential Decree 640/72 (Art. 74, section 6, Italian Presidential Decree 633/72)
RF11	Travel and tourism agencies (Art. 74-ter, Italian Presidential Decree 633/72)
RF12	Farmhouse accommodation/restaurants (Art. 5, section 2, Italian law 413/91)
RF13	Door-to-door sales (Art. 25-bis, section 6, Italian Presidential Decree 600/73)
RF14	Resale of used goods, artworks, antiques or collector's items (Art. 36, Italian Decree Law 41/95)
RF15	Artwork, antiques or collector's items auction agencies (Art. 40-bis, Italian Decree Law 41/95)
RF16	VAT paid in cash by P.A. (Art. 6, section 5, Italian Presidential Decree 633/72)
RF17	VAT paid in cash by subjects with business turnover below Euro 200,000 (Art. 7, Italian Decree Law 185/2008)
RF18	Other
RF19	Flat rate (Art. 1, section 54-89, Italian Law 190/2014)
<TipoDocumento>	
TD07	simplified invoice
TD08	simplified credit note
TD09	simplified debit note
<TipoNatura>	
N1	excluded pursuant to Art. 15 DPR 633/72
N2.1	not subject to VAT under the articles from 7 to 7-septies of DPR 633/72
N2.2	not subject – other cases
N3.1	not taxable - exportations
N3.2	not taxable - intra Community transfers
N3.3	not taxable - transfers to San Marino
N3.4	not taxable - transactions treated as export supplies
N3.5	not taxable - for declaration of intent
N3.6	not taxable - other transactions that don't contribute to the determination of ceiling
N4	exempt
N5	margin regime / VAT not exposed on invoice

APPENDIX 4: 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: a functional description of the XML element;

Formats and values allowed: 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);

Compulsory and Required: 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
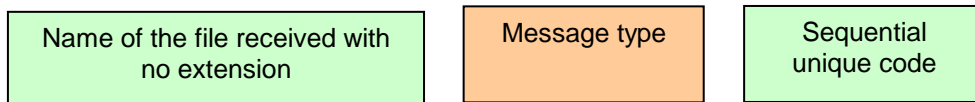
The *Name of the invoice file received with no extension* must comply with the rules defined in paragraph 1.2.2. If the filename is not compliant and its length is more than 36 characters the name will be truncated and the characters after the 36th will not be present in the rejection notice.
The *Message 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, sub-para. 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.xml

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 (non-qualified electronic signature), containing the following information:

XML Element	Functional description	Format and allowed values	Mandatory values and numerosity	Dim. 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
DataOraConsegna	Date and time of the delivery by ES	The date format is represented according to ISO 8601:2004 format, with precision YYYY-MM-DD-HH:MM	<1.1>	16
Destinatario	Block containing information of addressee (Codice and Denominazione)	Complex element	<1.1>	
RiferimentoArchivio	Optional. This value exists when the Receipt refers an invoce contained in a compressed file.	Complex element	<0.1>	
MessageId	Message identification number	Alphanumeric format	<1.1>	1 … 36
PecMessageId	Optional. 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 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 (non-qualified electronic signature), containing the following information:

Elemento XML	Descrizione funzionale	Formati e valori ammessi	Obbligatorietà e occorrenze	Dim. 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**
RiferimentoArchivio	Optional. This value exists when the Receipt refers an invoice contained in a compressed file.	**Complex element**	**<0.1>**	
ListaErrori	List of errors found.	**Complex element**	**<1.1>**	
MessageId	Message identification number	**Alphanumeric format**	**<1.1>**	**1 … 36**
PecMessageId	Optional. 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# .
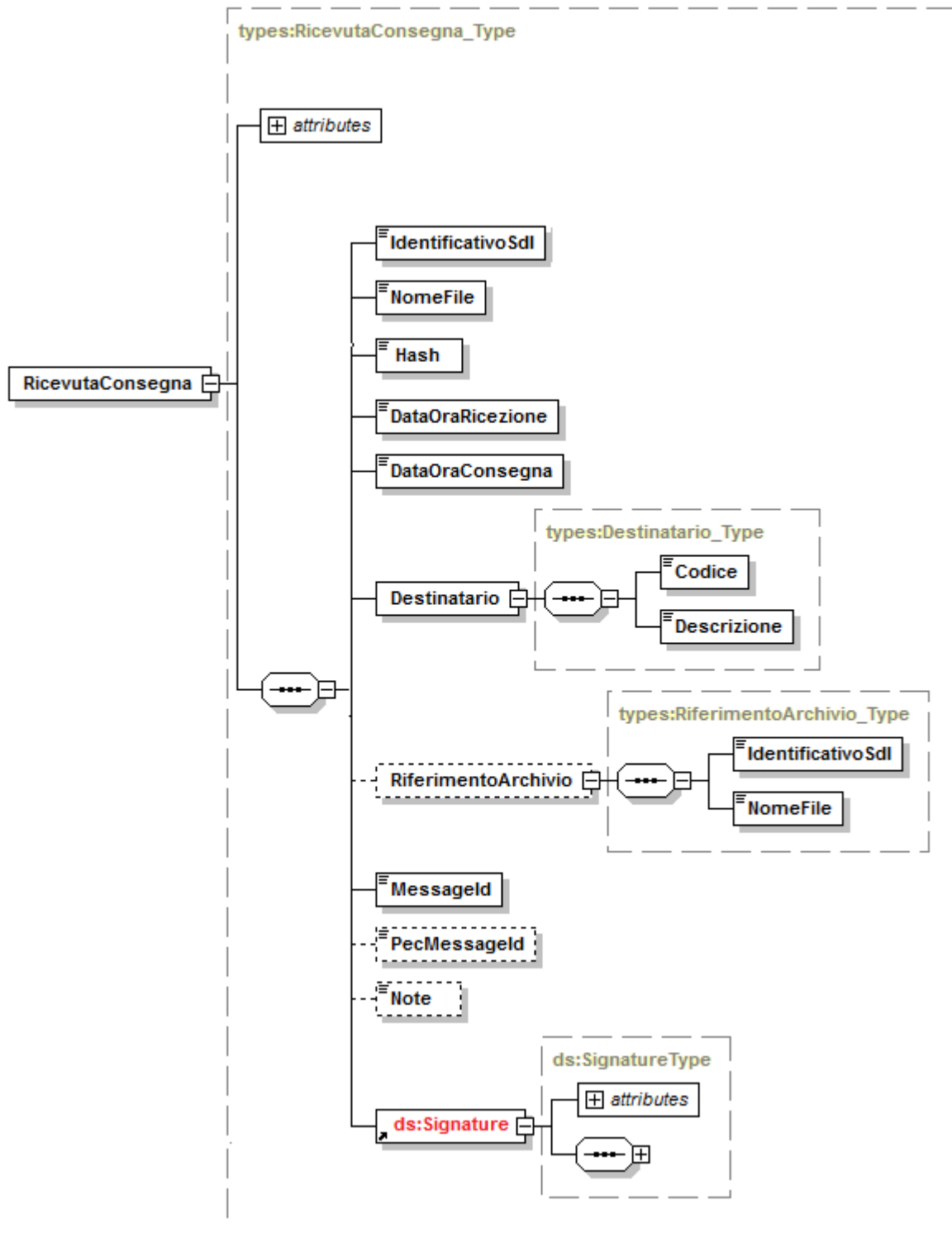

Figure 2

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 (non-qualified electronic signature), containing the following information:

Elemento XML	Descrizione funzionale	Formati e valori ammessi	Obbligatorietà e occorrenze	Dim. 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
MessageId	Message identification number	Alphanumeric format	<1.1>	1 … 36
PecMessageId	Optional. 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# .
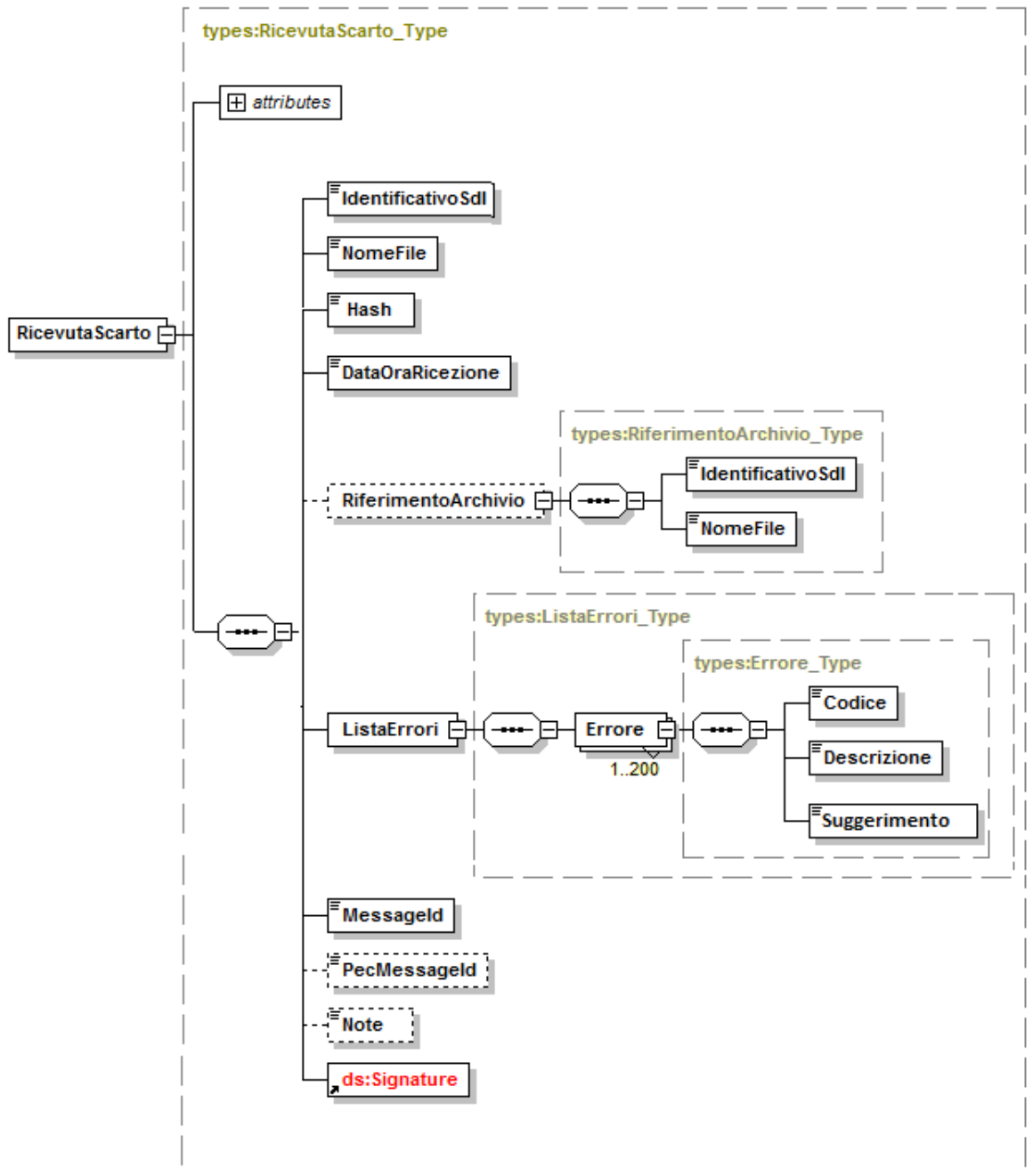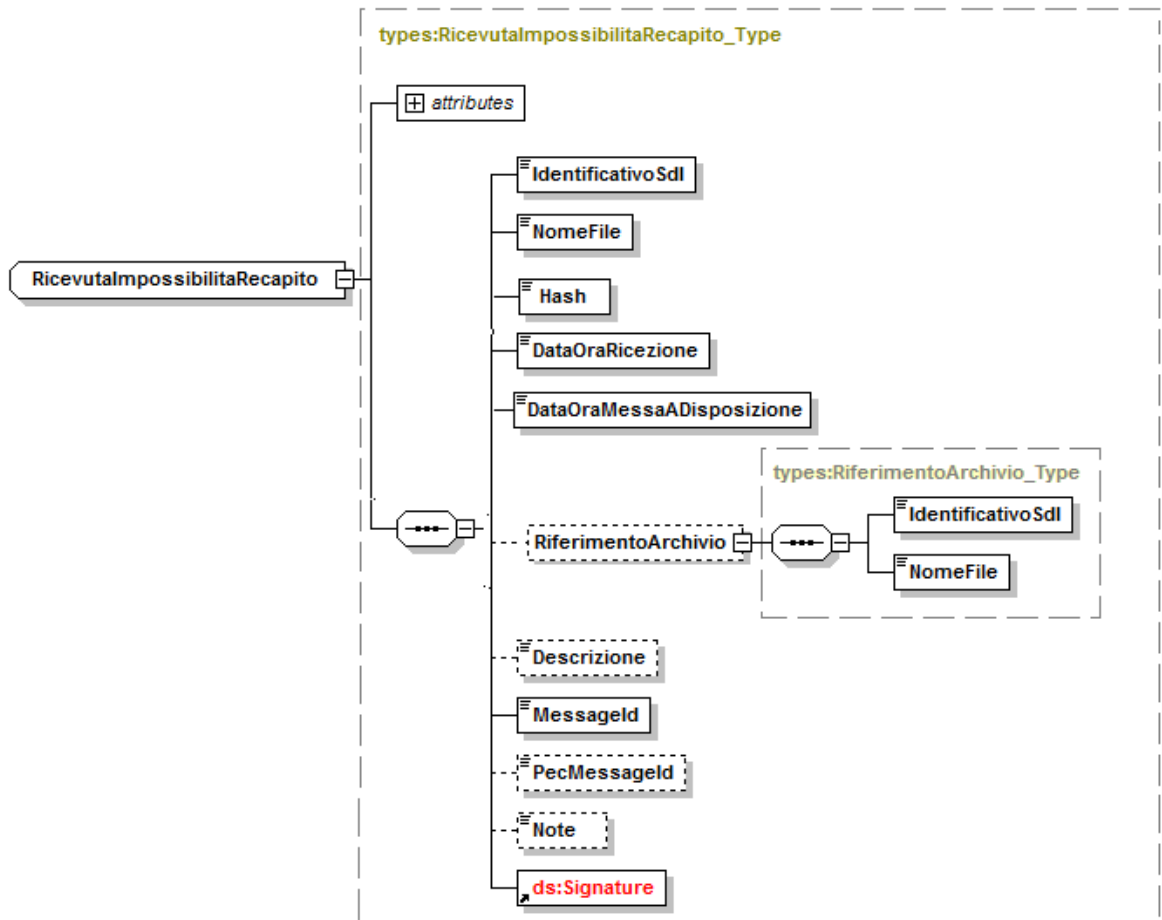

Figure 3

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. 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
TentativiInvio	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
MessageId	Message identification number	Alphanumeric format	<1.1>	1 … 36
Note	Optional. This element contains additional information	Alphanumeric format	<0.1>	unbounded

Table 4
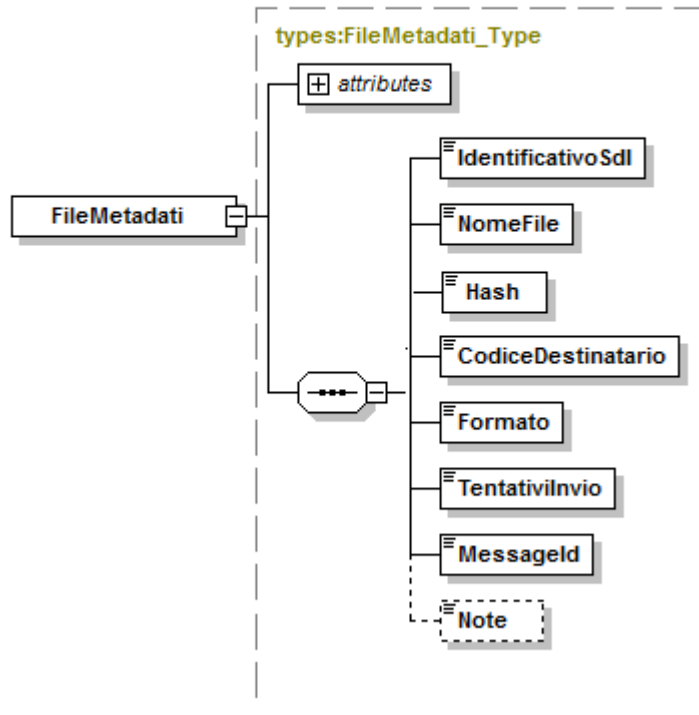
Figure 4

1.2   XSD SCHEMA – MESSAGGIFATTURATYPES_V1.0

```xml
<?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: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="RicevutaImpossibilitaRecapito"
type="types:RicevutaImpossibilitaRecapito_Type" />

        <!-- ==================================================================== -->
        <!-- ELEMENTI PER RICEVENTI
                                        -->
        <!-- ==================================================================== -->
        <xsd:element name="FileMetadati" type="types:FileMetadati_Type" />

        <!-- ==================================================================== -->
        <!-- TIPI EXTRA PER TRASMITTENTI
                            -->
        <!-- ==================================================================== -->
        <xsd:complexType name="RicevutaConsegna_Type">
                <xsd:sequence>
                        <xsd:element name="IdentificativoSdI" 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="MessageId" type="types:MessageId_Type"/>
                        <xsd:element name="PecMessageId" type="types:PecMessageId_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:element name="IdentificativoSdI" 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="MessageId" type="types:MessageId_Type"/>
                          <xsd:element name="PecMessageId" type="types:PecMessageId_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="RicevutaImpossibilitaRecapito_Type">
                  <xsd:sequence>
                          <xsd:element name="IdentificativoSdI" 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="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="MessageId" type="types:MessageId_Type"/>
                          <xsd:element name="PecMessageId" type="types:PecMessageId_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:IdentificativoSdI_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">
```

```xml
                    <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="IdentificativoSdI" type="types:IdentificativoSdI_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="TentativiInvio" type="xsd:integer" />
                            <xsd:element name="MessageId" type="types:MessageId_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="IdentificativoSdI_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">
```

```xml
                              <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="MessageId_Type">
                    <xsd:restriction base="xsd:string">
                              <xsd:minLength value="1" />
                              <xsd:maxLength value="36" />
                    </xsd:restriction>
          </xsd:simpleType>

          <xsd:simpleType name="PecMessageId_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>
```