



Italy: Italian mandatory e-invoicing Clarifications from the tax authorities



Tax Alert
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Offices

Milan

Via Vittor Pisani 31, 20124
T: +39 02 676441 - F: +39 02 67644758

Ancona

Via I° Maggio 150/a, 60131
T: +39 071 2916378 - F: +39 071 2916221

Bologna

Via Innocenzo Malvasia 6, 40131
T: +39 051 4392711 - F: +39 051 4392799

Florence

Viale Niccolò Machiavelli 29, 50125
T: +39 055 261961 - F: +39 055 2619666

Genoa

P.zza della Vittoria 15/12, 16121
T: +39 010 5702225 - F: +39 010 584670

Naples

Via F. Caracciolo 17, 80122
T: +39 081 662617 - F: +39 081 2488373

Padua

Piazza Salvemini 2, 35131
T: +39 049 8239611 - F: +39 049 8239666

Perugia

Via Campo di Marte 19, 06124
T: +39 075 5734518 - F: +39 075 5723783

Pescara

P.zza Duca D'Aosta 31, 65121
T: +39 085 4210479 - F: +39 085 4429900

Rome

Via Adelaide Ristori 38, 00197
T: +39 06 809631 - F: +39 06 8077459

Turin

C.so Vittorio Emanuele II 48, 10123
T: +39 011 883166 - F: +39 011 8395865

Verona

Via Leone Pancaldo 68, 37138
T: +39 045 8114111 - F: +39 045 8114390

Yesterday evening the Italian Tax Authorities published Circular No. 13/E/2018, which clarifies various open issues related to the mandatory e-invoicing introduced by the 2018 Budget Law (see our Tax Alert dated [4 January 2018](#)).

E-invoicing only applies to taxable persons established in Italy

The Council Implementing Decision (EU) 2018/593 of 16 April 2018 expressly authorizes Italy to implement the mandatory e-invoicing to “*taxable persons established in the Italian territory*” whilst, based on Italian law, the mandatory e-invoicing rules should apply to persons who are “*resident, established or VAT-registered in Italy*”.

The Italian Tax Authorities clarified that the Council Implementing Decision should prevail over Italian law, pointing out that the mandatory e-invoicing rules will not apply to non-established VAT-registered persons in Italy, but only to taxable persons established in Italy.

It will be possible to raise e-invoices towards non-established VAT-registered persons in Italy, together with a paper copy (if required).

Fuel for aircrafts and vessels excluded from e-invoicing

The mandatory e-invoicing effective as from 1 July 2018 applies to all B2B sales of gasoline or diesel fuel intended for use as motor fuel for road vehicles. Vehicles other than those that travel on roads (such as aircraft and vessels) are out of the scope of the mandatory e-invoicing.

As provided for Law Decree no. 79/2018, the mandatory e-invoicing for B2B supplies of gasoline or diesel, destined to be used as motor fuel, supplied at petrol stations, was postponed from 1 July 2018 to 1 January 2019 (see our Tax Alert dated [29 July 2018](#)).

Rejected e-invoices

E-invoices rejected by the *Sistema di Interscambio* (SDI) can be transmitted again in the following five days after the notification of the rejection.

No penalties for late e-invoicing will apply if the delay is “minimum” and does not compromise the VAT periodical settlements. Further clarifications on how this will apply in practice will be required.

E-archiving format

Besides the XML format, other formats stated in the Decree dated 3 December 2013 (such as PDF, JPG, TXT) are also suitable for e-archiving purposes.

Document prepared and written by Caterina Scotti

Contacts

KPMG, Tax & Legal

Davide Morabito

Partner,

Global Indirect Tax Services

T: +39 045 8114111

E: dmorabito@kpmg.it

kpmg.com/it

kpmg.com/it/socialmedia

kpmg.com/app



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