



# New e-compliance VAT rules from 1 January 2022

## Tax & Legal Alert 11 November 2021



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### New e-invoicing rules from January 2022

From 1 January 2022, the e-invoicing rules (i.e. invoices to be sent in xml format through the SDI portal managed by the Italian Tax Authority) will be extended also to the following cross-border transactions carried out by entities established in Italy with non-Italian customers/suppliers (these transactions are currently reported through the quarterly *Esterometro* report):

- intra-EU acquisitions of goods;
- intra-EU supplies of goods;
- imports, if the related customs bills are not available;
- exports, if the related customs bills are not available;
- domestic acquisitions of goods from entities not established in Italy, subject to reverse-charge;
- domestic sales of goods to entities not established in Italy;
- services rendered to entities not established in Italy;
- services purchased from entities not established in Italy.

Under these new rules, Italian entities will have to report details of the above transactions to the Italian Tax Authority under the same rules and processes currently in place for the mandatory e-invoicing between parties established in Italy; therefore, these details will have to be channeled through the SDI (the technical specifications for the 'old' *Esterometro* will no longer apply).

The data transmission deadlines will be much tighter: details of supplies to customers not established in Italy will have to be transmitted via the SDI within the relevant invoicing deadline (i.e. 12 days from the tax point for 'immediate' invoices, the 15th of the following month for deferred invoices). Details of purchases from non-established suppliers will have to be transmitted via the SDI by the 15th day of the month following that in which the invoice from the supplier has been received or in which the transaction has taken place.

## New technical specifications for the transmission of daily payment details from January 2022

According to Decree no. 228725/2021, published on 7 September 2021, the Italian Tax Authority has postponed the adoption of the new technical specifications for the transmission of daily payment details (version 7.0, introduced by Decree no. 248558/2020) from 1 October 2021 to 1 January 2022.

Still according to the decree, the current Telematic Register has to be updated by 31 December 2021.

The new technical specifications allow entities to manage certain transactions, such as returned items, annulled transactions, the issuance and redemption of vouchers, and commercial documents linked to an invoice.

However, until 31 December 2021 it remains possible to use the new technical specifications on an optional basis.

## E-archiving requirements applicable from January 2022

The new AGID 'Guidelines on the formation, management and archiving of digital documents' (*'Linee Guida sulla formazione, gestione e conservazione dei documenti informatici'*) will be effective as of 1 January 2022.

The main changes introduced by the new guidelines are the following:

- Definition of the operating conditions to obtain process certification ensuring, in the event of mass dematerialization of analogue documents, that the content and the form of the digital copy correspond to those of the analogue original;
- New 'metadata' (Annex 5) needed to index, identify and search e-archived documents;
- For private entities, the possibility of entrusting the role of e-archiving manager (*'responsabile della conservazione'*) to a person outside the organization, provided that this person is a third party unrelated to the e-archiver (*'conservatore'*).

From 1 January 2022 the e-archiving manager should carry out specific and periodical checks and set up specific procedures to ensure the compliance of the e-archiving system; therefore, this manager should possess the specific IT and tax knowledge needed to perform these tasks. Companies should duly evaluate whether to assign these tasks to a third-party provider.

If any company has not already implemented/acknowledged the above changes, we recommend immediate action.

KPMG Italy is available to assist by offering different, tailored solutions.

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