



Dipartimento
delle Finanze

eInvoicing in Italy

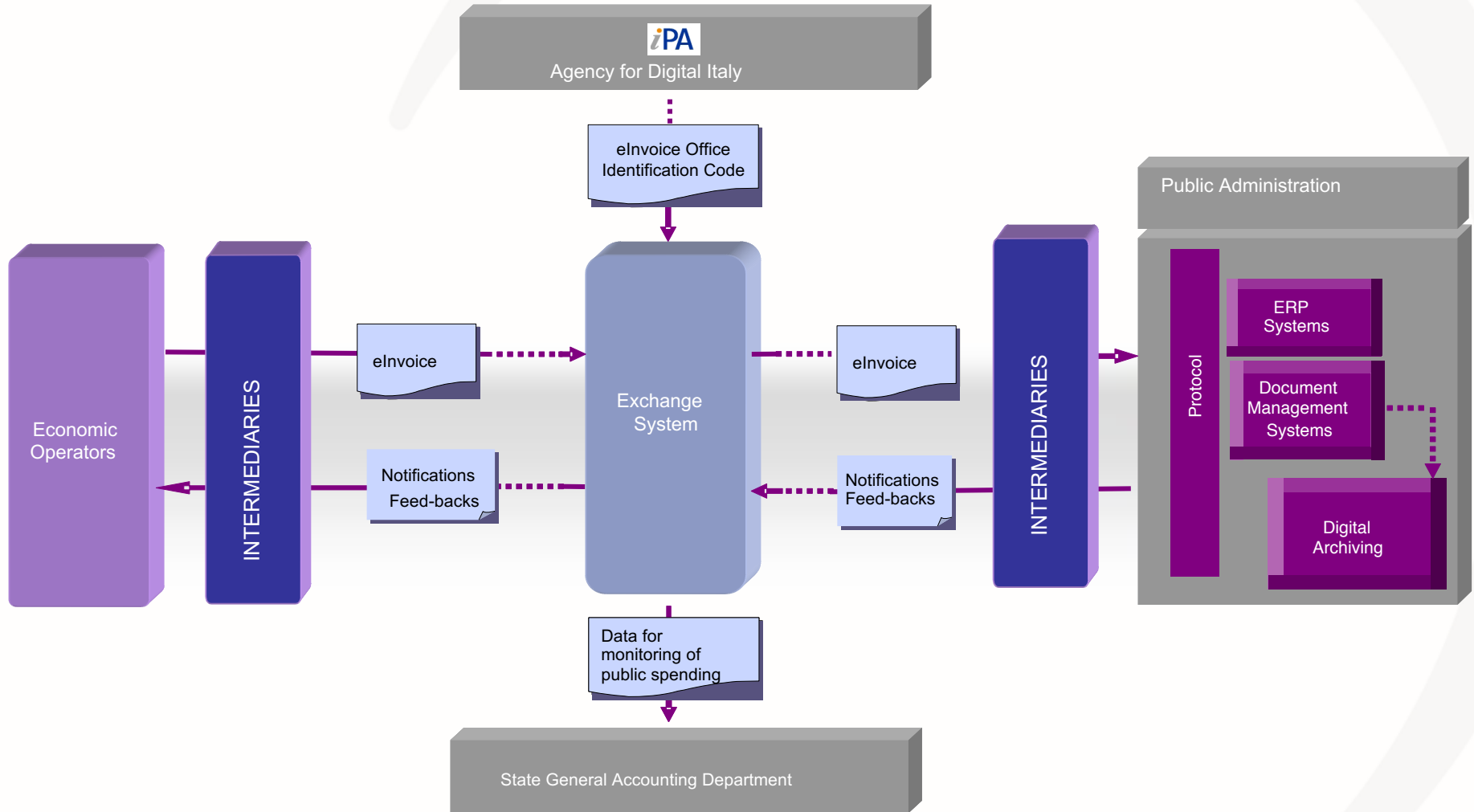
Implementation of the European Standard on eInvoicing



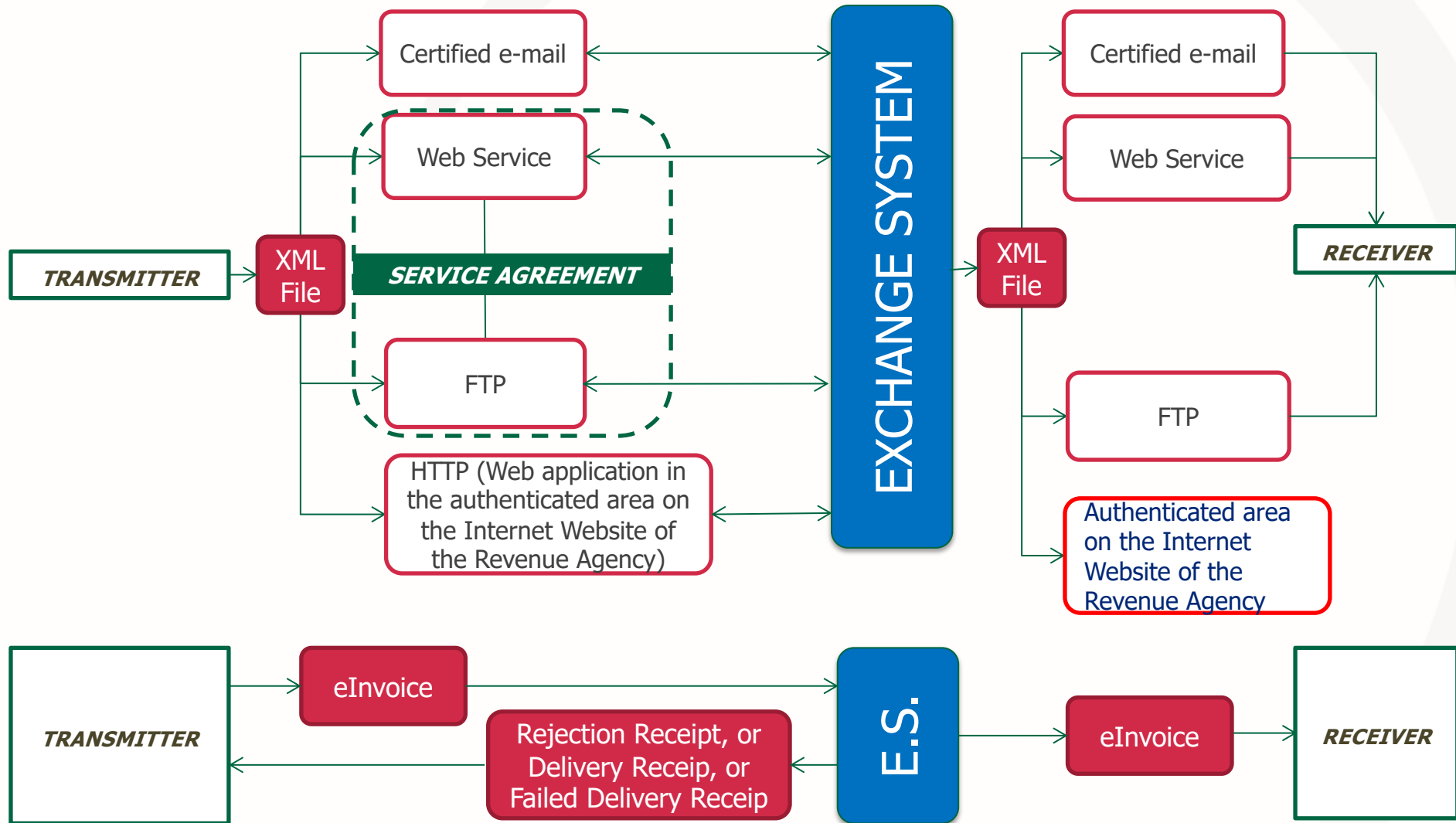
eInvoicing: Milestones in the Italian Path

- Jun-2013: eInvoicing is mandatory in B2G for central administrations
- Mar-2014: eInvoicing is mandatory in B2G for all administrations
- Jan-2017: obligation for all VAT taxable persons to send invoice data to the Revenue Agency, on a quarterly base. Option for B2B e-Invoicing as an alternative to sending invoice data.
- Jan 2019: eInvoicing is mandatory in B2B and B2C

The invoicing system to PA (B2G)



The Exchange System: How it Works



B2G eInvoicing: Facts and figures

- Aims at Cost savings and Public Expenditure monitoring (Spending review)
- Mandatory for all invoices, regardless they are issued as a result of the performance of contracts to which the public procurement directives apply
- E-invoices are transmitted via a central hub managed by the Revenue Agency: the Exchange System (Sistema di Interscambio)
- E-invoice format
 - National format (FatturaPA), xml based, 90% compatible with BII and MUG
 - A qualified electronic signature is required in order to ensure authenticity and integrity
- Intermediaries are allowed, both for PAs and suppliers
- Cost of the Exchange System
 - Investments: € 2.5 mln
 - Operation: € 0.5 mln/year
- Volumes
 - 23,000 public administrations
 - 30 mln eInvoices / year
 - 1 mln suppliers (out of 5.5 mln VAT taxable persons)
- Internet website: www.fatturapa.gov.it

Implementation of the European Standard on eInvoicing

- Transposition by Legislative decree n. 148/2018
- Obligation starts in april 2020 for sub-central contracting authorities
- Invoices need to be compliant with the Italian CIUS, published by the Revenue Agency
- EN compliant invoices are accepted for contracts below the EU threshold, too
- The Exchange System has been implemented to support EN compliant invoices, with the help of CEF co-funded projects eIGOR and EeISI
- Under the eIGOR project, translators have been developed for EN compliant eInvoices syntaxes to/from the FatturaPA syntax
- When a EN compliant invoice is received, the Exchange System translates it to the FatturaPA syntax and forwards it, together with the translated eInvoice and a translation report, to the public administration. The public administration can choose to process either the translated invoice in the FatturaPA syntax, for which they are equipped since 2015, or the original EN compliant eInvoice
- Internet website: www.fatturapa.gov.it

Thanks for your attention!

Ministero
dell'Economia
e delle Finanze

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