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To all
clients

Circular
No. 10/2024

Bolzano, 26 January 2024

Subject: New version 1.8 for electronic invoices from 1 February 2024

You will certainly already have heard it from your software supplier: version 1.8 of the electronic invoice applies from 1 February 2024. The changes, however, concern only marginal areas:

- Of general importance is the change regarding the so-called letters of intent. For letters of intent, an automated advance check of the correctness of the declaration has been introduced. Should the letter of intent received be incorrect, this will be indicated by the error code „00477“ and the invoice will be blocked.

- A further change concerns foreign undertakings without a permanent establishment but with direct registration or with a tax representative in Italy. As is known, they may not issue invoices with Italian value added tax for supplies of goods and services to Italian businesses (B2B); instead, the Italian customer must subject the foreign invoice to value added tax under the reverse charge procedure. If – as unfortunately often happens – the foreign undertaking nevertheless invoices B2B transactions with Italian value added tax as well, it is now possible to report this error by means of the transaction code TD28 (which was previously limited to

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transactions with San Marino) and to remedy it by paying an administrative penalty of 250 euro.

- Finally, for farmers who have opted for the flat-rate input VAT deduction scheme, a number of special fields for additional information have been introduced, which are intended to facilitate an automatic VAT settlement. The completion of these fields is entirely voluntary.

Please arrange for your electronic invoicing software to be updated.

As always, we remain at your disposal for any further information.

Yours sincerely

Dott. Josef Vieider