**EXTRACT OF GUIDE OF FILLING FOR E-INVOICES AND ESTEROMETRO**

**(Updated to 7th July 2021 version 1.5)**

**TD16 REVERSE-CHARGE INTERNAL INVOICE INTEGRATION**

**Description of the operation**: internal operation carried out in the reverse charge regime, pursuant to art. 17 of the DPR n. 633/72. The seller/service provider has issued an e-invoice (for example TD01 or TD02 or TD24) with one of the codes of N6, which one is mandatory to issue an integration by the orderer/buyer (customer), indicating the rate and VAT due. To integrate the invoice received (which is normally an e-invoice) in the case of internal reverse charge, the orderer/buyer (customer) can carry out the integration of the invoice through the SdI (that with the paper invoice was made by writing on it) using the type TD16 document, which will be delivered only to orderer/buyer (since it is this subject that is required to integrate VAT on the invoice). The supplementary document will be used in the preparation of the draft VAT registers by the Tax Office.

If the orderer/buyer would to use the draft VAT registers prepared by the Tax Office, it is advisable to send at the SdI the document type TD16, within the end of the month, to be reported in the box <Data>.

Otherwise to the transmission of the TD16 with SDI, the orderer/buyer can manually integrate the invoice received after printing and analogue storage of the same invoice, but in this case the operation will not appear in the a mentioned above draft of VAT registers processed by the Tax office.

**Filling of the document**

Box seller/service provider: data of the supplier that issued the invoice with reverse charge.

Box orderer/buyer box: data of the subject that carrying out the integration.

In the box 2.1.1.3 <Data> of the “General Data” section of the e-invoice file, the date of receipt the invoice with reserve charge or, in any case, a date in the month of receipt the invoice issued by the supplier.

Indication of the taxable amount in the invoice sent by the seller / service provider and the VAT calculated by the orderer/buyer (in case of different rates, the document will be fill in with the individual taxable amounts and individual taxes).

Indication in box 2.1.6 of the details of the reference invoice and, for this purpose, of the IdSdi attributed to it by the Exchange System, when available.

Box 2.1.1.4 “Numero”: it is advisable to use ad hoc progressive numbering.

**Accounting of the invoice**

The orderer/buyer accounts the integrative invoice in register of issued invoices and only the tax in the register of purchase invoices.

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

**Description of the operation:** the seller/service provider that is not resident and without a permanent establishment in Italy (also resident in the Republic of San Marino or in the Vatican City State) issues an invoice for services to the resident or established orderer/buyer in the national territory indicating the taxable base, but not the related VAT, because the transaction is not taxable in Italy and the VAT is paid by the client resident or established in Italy.

The orderer/buyer, pursuant to art. 17, second paragraph, of the DPR 26 October 1972, n. 633, is mandatory to integrate 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 VAT due, which must then include in his liquidation. For this reason, it can prepare another document, to supplement the invoice received from the EU taxable subject and send it by SdI with document type TD17 which will be delivered only to the issuer (since it is this subject that is required to integrate the invoice with VAT).

If the orderer/buyer would to use the draft VAT registers prepared by the Tax Office, it is advisable to send at the SdI the document type TD17, within the end of the month, to be reported in the box <Data>.

Otherwise to the transmission of the TD17 by SDI, the orderer/buyer can manually integrate the invoice or issue a paper or electronic without Sdi self-invoice and is mandatory to communicate the data of the transaction from the foreign supplier, integrated with VAT, by the esterometro.

**Filling of the document**

Seller/service provider box: data of the foreign supplier with the indication of the country of residence.

Orderer/buyer box: data of the person who performs the integration or self-invoicing.

In the box 2.1.1.3 <Data> of the "General Data" section of the electronic invoice file must be reported:

* the date of receipt (or, in any case, a date in the month of receipt of the invoice issued by the foreign supplier), in case of issuing of the supplementary document related 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 purchase of services from a Republic of San Marino or in the Vatican City State supplier.

Indication of the taxable amount in the invoice sent by the seller / service provider and the VAT calculated by the orderer /buyer, or the nature code if it is not a taxable transaction (for example, code N3.4 in the case of non-taxable and code N4 in the case of exemption).

Indication in box 2.1.6 of the details of the reference invoice and, when available, the IdSdi attributed at the invoice by the Exchange System.

In the box 2.1.1.4 "Numero": it is advisable to use an ad hoc progressive numbering.

Esterometro

The orderer/buyer transmits through the esterometro the data of the integrated invoice valuing the DTR block (received invoices data) and using the TD11 in case of purchases of intra-community services or TD01in case of non-EU services, using in both cases the code Nature if it is not a taxable operation (for example N3.4 for purchase of services not taxable in according with art. 9 DPR 633/72 and N4 for exempt purchases).

**Accounting of the integrative document**

The integrative invoice transmitted by the orderer/buyer is accounted in register of issued invoices and in the register of purchase invoices.

**TD18 INTEGRATION FOR THE PURCHASE OF INTRA EU GOODS**

**Description of the operation**: the seller/service provider resident in another EU country issues an invoice for the sale of goods to the orderer/buyer resident or established in Italy, indicating the taxable base but not the VAT, because the operation from the issuer side is not taxable in the seller's country of residence, while it is taxable in Italy and the tax is paid by the orderer/buyer.

The orderer/buyer, pursuant to article 46 of D.L. n. 331 of 1993, is mandatory to integrate the document received to indicate the VAT due and included its in the liquidation. Whereby, it can prepare another document, to supplement the invoice received from the EU taxable subject and send it by SdI with document type TD18 which will be delivered only to the issuer (since it is this subject that is required to integrate the invoice with VAT).

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

If the orderer/buyer would to use the draft VAT registers prepared by the Tax Office, it is advisable to send at the SdI the document type TD18, within the end of the month, to be reported in the box <Data>.

Otherwise to the transmission of the TD18 by SdI, the orderer/buyer can manually integrate the invoice and is mandatory to communicate the data of the invoice received from the foreign supplier, integrated with the VAT, through the esterometro.

**Filling of the document**

Seller/service provider box: data of the foreign supplier with the indication of the country of residence.

Orderer/buyer box: data of the person who performs the integration.

In the box 2.1.1.3 <Data> of the "General Data" in the electronic invoice file is mandatory to report the date of receipt (or, in any case, a date in the month of receipt of the invoice issued by the foreign supplier).

Indication of the taxable base in the invoice sent by the seller / service provider and the VAT calculated by the orderer /buyer, or the nature code if it is not a taxable transaction (for example, in the case of non-taxable purchases with use of the Plafond it is necessary to indicate N3.5; in the case of introduction of goods into a VAT Warehouse following an intra-Community purchase it is necessary to indicate the nature N3.6; in the case of exempt purchases it is necessary to indicate the nature N4).

Indication in box 2.1.6 of the details of the reference invoice and, when available, the IdSdi attributed at the invoice by the Exchange System.

In the box 2.1.1.4 " Numero": it is advisable to use an ad hoc progressive numbering.

Esterometro

The orderer/buyer transmits through the esterometro the data of the integrated invoice valuing the DTR block (received invoices data) and using the TD10 in case of purchases of intra-community goods, using the code Nature if it is not a taxable operation (for example N3.6 for purchase of goods from EU country with introduction in VAT warehouse and N4 for exempt purchases).

**Accounting of the integrative document**

The integrative invoice transmitted by the orderer/buyer is accounted in register of issued invoices and in the register of purchase invoices.

**TD19 INTEGRATION/SELF-INVOICING FOR PURCHASE OF GOODS EX ART.17 PAR.2 DPR 633/72**

**Description of the operation**: the seller/service provider non-resident with no permanent establishment in Italy issues an invoice for the sale of goods already present in Italy (they are therefore not imported or intra-community purchases) to the orderer/buyer resident or established in the italian territory, indicating the taxable base but not VAT, because the transaction from the issuer's side, is not taxable in Italy and the VAT is paid by the orderer/buyer.

The orderer/buyer, in accordance with art.17, second paragraph of the DPR 26 October 1972, n. 633, is mandatory to integrate the document received (in the case of an intra-EU seller/service provider) or issue a self-invoice (in the case of a non-EU seller/service provider) to indicate VAT due, which must then include in its liquidation. Whereby, it can 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 by SDI with document type TD19 which will be delivered only to the issuer. The integrative electronic invoice will be use by the Tax office to draw up the draft VAT registers.

The transmission to the SdI of a TD19 document type can be carried out by the orderer/buyer even in the case of issuing a self-invoice pursuant to article 17, second paragraph of the DPR 26 October 1972, n. 633, for the purchase of goods from the Republic of San Marino or from the Vatican City State.

The TD19 code used in the case of integration / self-invoicing pursuant to article 17 c.2 d.P.R. 633/72 for purchases of goods from non-resident subjects already present in Italy with introduction in a VAT warehouse (article 50-bis, paragraph 4, letter c)), or for purchases of goods from non-resident subjects (or services on goods) which are inside a VAT warehouse using nature N3.6.

If the orderer/buyer would to use the draft VAT registers prepared by the Tax Office, it is advisable to send at the SdI the document type TD19, within the end of the month, to be reported in the box <Data>.

Otherwise to the transmission of the TD19 by SDI, the orderer/buyer can manually integrate the invoice or issue a paper or electronic without Sdi self-invoice, with indication of VAT, and is mandatory to communicate by esterometro the data of the transaction received from the foreign supplier.

**Filling the document**

Seller/service provider box: data of the foreign supplier with the indication of the country of residence.

Orderer/buyer box: data of the person who performs the integration or self-invoicing.

In the box 2.1.1.3 <Data> of the "General Data" section of the electronic invoice file must be reported:

* the date of receipt the invoice issued by the UE supplier (or date in the month of receipt of the invoice issued by the supplier);
* the date of execution of the transaction with the non-EU supplier or with a supplier from the Republic of San Marino or in the Vatican City State, in the case of self-invoice.

Indication of the taxable amount in the invoice sent by the seller / service provider and the VAT calculated by the orderer /buyer, or the nature code if it is not a taxable transaction for example, for non-taxable goods with use of the Plafond it is necessary to indicate N3.5, purchases from non-resident subjects of goods already present in Italy with introduction in a VAT Warehouse (article 50-bis, paragraph 4, letter c) or for purchases from non-resident subjects of goods (or services on goods) inside a VAT Warehouse it is necessary to indicate the nature N3.6.

Indication in box 2.1.6 of the details of the reference invoice and, when available, the IdSdi attributed at the invoice by the Exchange System;

Box 2.1.1.4 "Numero": it is advisable to use an ad hoc progressive numbering.

Esterometro

The orderer/buyer transmits through the esterometro the data of the integrated invoice valuing the DTR block (received invoices data) and using the TD10 in case of purchases of intra-community goods and TD01 in case of non-EU goods, using the code Nature if it is not a taxable operation (for example N3.6 for purchase of goods already in Italy from supplier abroad with the introduction in a VAT warehouse and N4 for exempt services purchase).

**Accounting of the integrative document**

The integrative invoice or the self-invoice transmitted by the orderer/buyer is accounted in register of issued invoices and in the register of purchase invoices.

**TD21 SELF INVOICING FOR “SPLAFONAMENTO”**

**Description of the operation:** the usual exporter, who purchases with a declaration of intent (DOI) for an amount exceeding the available plafond, it can correct the situation (Resolution n. 16 / E of 06/02/2017):

1. with a request to the seller/service provider to increase the invoice with the VAT, in accordance with the article 26 of the Presidential Decree n. 633/72; however, the payment of interest and penalties remains the responsibility of the buyer, including through the institution of active repentance in accordance with the article 13 of Legislative Decree n. 472 of 1997;
2. by issuing a self-invoice, containing the identification details of each supplier, the progressive number of invoices received, the amount exceeding the plafond and the VAT that should have been applied to be paid with model F24 and with interest in addiction;
3. with the issue of a self-invoice (with the specifications summentioned) accounted by 31 December of the year with the “splafonamento” in the issues register and in the purchase register and with the payment of VAT in the liquidation**.**

In cases b) and c), the orderer/buyer issues and transmits by SDI a self-invoice with document type TD21 which will be delivered only to the issuing subject**.**

**Filling of the document**

Seller/service provider: data of the subject that issued the self-invoice.

Orderer/buyer box: data of the subject that issued the self-invoice.

In the box 2.1.1.3 of the "General Data" section of the electronic invoice file it is mandatory to report the date when the regularization is carried out, which is mandatory in any case, in the same year of exceeding the plafond available;

To Indicate the amount that have exceeded the plafond and the VAT.

Indication in box 2.1.6 of the details of the reference invoice if the usual exporter issues a different self-invoice for each supplier.

On the other hand, it can issue a single "summary" document and indicate the data of the invoices referring and the data of the suppliers also, for example, in an attachment to the invoice.

In the box 2.1.1.4 “Numero”: it is advisable to use ad hoc progressive numbering.

**Accounting of the invoice**

If the VAT is paid by form F24, the self-invoice is accounted only in the purchase register.

If the VAT is paid during periodical liquidation, the seller/service provider issuing the self-invoice records, within the terms of periodical liquidation, the higher VAT in the register of sales, and also in the register of purchases.

**TD22 EXTRACTIONS OF GOODS FROM VAT WAREHOUSE**

**Description of operation:** the VAT subject proceeds with the extraction from the VAT Warehouse of goods (for the use and sell in Italy) previously introduced by an intra-community purchase (CASE A) or placing in free circulation, in accordance with art. 50-bis, paragraph 6, of the D.L. n. 331/1993 (CASE B). In the both case A and B, two sub-cases could disclose, that change if the subject who extracts the goods from the VAT warehouse is the same as the one who introduced them (CASES A1 and B1) or is a different subject from the one who introduced goods. (CASES A2 and B2).

In particular, the VAT subject who extracts goods:

* in case A1, integrates the reverse charge invoice received from the EU supplier;
* in case B1, issues a self-invoice pursuant to article 17, paragraph 2, of Presidential Decree n. 633/72;
* in cases A2 and B2, it integrates with VAT the document (the invoice or, in case of purchase from a non-EU subject, the self-invoice) that certifies the purchase immediately previous to the extraction in the assumptions of goods suppliers inside the VAT Warehouse following the introduction.

In all cases (A1, A2, B1 and B2), the subject could prepare a document, with all the data necessary for the VAT payment including the supplier's data, and send it through Exchange System with document type TD22. The document “TD22” will be delivered only to the issuing subject, and showing the rate and the VAT due. This document will be used during the processing of draft VAT registers by the Tax Office.

In alternative, the VAT subject who extracts the goods:

* in the case A1 manually integrates the invoice received from the EU supplier;
* in the case B1 issues a paper self-invoice;
* in the cases A2 and B2, manually integrates the document with VAT (the invoice, or, in the case of purchase from a non-EU subject, the self-invoice) that certifies the purchase immediately previous to extraction of the goods in the case of goods sale inside the VAT Warehouse following the introduction of them.

In the moment of goods extraction from the VAT Warehouse, the VAT subject is not mandatory, in any case, to communicate through the esterometro the data of the purchase immediately previous the extraction (neither in the case of intra-community purchase).

In general, the mandatory to transmits the data by esterometro for the above-mentioned case (goods introduced following an intra-Community purchase or placing for free circulation) exists at a different time and in particular:

* at the moment of the introduction of goods into the VAT Warehouse following an intra-community purchase (the transmission is the responsibility of the subject who introduced them) only if, alternatively, he has not transmitted a document with VAT integration using code TD18 and Natura N3.6;
* at the time of purchase from a non-resident subject (EU or non-EU) of goods that are inside the VAT warehouse (the transmission is by the orderer) only if, alternatively, he has not transmitted a document with code TD19 and Nature N3.6.

**Filling of the document**

E-invoice TD22

Box seller/service provider:

* in the case A1 (extraction carried out by the same subject who introduced the goods): data of the foreign seller with indication of the country of residence;
* in the case B1 (extraction carried out by the same subject who introduced the goods): details of the foreign seller with indication of the country of residence;
* in cases A2 and B2 (extraction carried out by a different subject other than the one who introduced the goods): data of the seller (foreign or resident) with indication of the country of residence, relating to the purchase immediately previous the extraction from the VAT Warehouse.

Orderer/buyer box: in all cases (A1, A2, B1 and B2), the VAT identification of the subject carrying out the extraction.

In the box 2.1.1.3 <Data> of the "General Data" section of the electronic invoice file it is mandatory to report the date of extraction.

Indication of taxable base amount reported in the document that certify the purchase immediately previous to the extraction of goods from VAT warehouse (the invoice, the customs bills or, in case of purchase of goods from a non-EU subject inside the VAT warehouse, the self-invoice) and the VAT calculated by the orderer/buyer. The taxable base and the related VAT must be increased with the services costs referred to the goods inside the VAT warehouse.

Indication in the box 2.1.6. the details of document (including the date), issued without the VAT, certifying the purchase immediately previous to extraction (the invoice, the customs bills or, in case of purchase of goods from a non-EU subject inside the VAT warehouse, the self-invoice). In all cases in which the reference invoice is transmitted by SDI, it is necessary to indicate in the box 2.1.6 the IdSdi attributed by the Exchange System to the invoice received, if available.

Box 2.1.1.4 “Numero”: Ad hoc progressive numbering is recommended.

**Accounting of integrative document**

If the integrative document TD22 reports the reference to the customs bill or an Italian seller/service provider indication, this involves the accounting of taxable base and the VAT in the register of issued invoices and only the tax in the register of purchase invoices. If the TD22 does not contain a reference to the customs bill and an EU seller/service provider, it is mandatory to indicate only the VAT in the register of issued invoices and in the register of purchase invoices. If during the extraction, the taxable amount of the goods extracted is different respect the amount indicated on the customs declaration or from the amount indicated in the invoice during the introduction phase, the higher taxable base and the VAT must be accounting in both the register of issued and purchases invoices.

**TD23 EXTRACTIONS OF GOODS FROM VAT WAREHOUSE WITH VAT PAYMENT**

In case the VAT subject proceeds with the extraction from the VAT Warehouse (for the use and sell in Italy) of goods introduced in accordance with the Art. 50-bis, paragraph 4, lett. c) of the L.D. n. 331/1993 (sales of goods already in Italy with introduction in a VAT warehouse), the VAT subject issues a self-invoice in accordance with Art. 17, second paragraph of the DPR n. 633/72, and the VAT is paid, in its name and on its behalf, by the deposit manager through the form F24 in the name of the person who extracts, within the 16th day of the month following the extraction. Otherwise, it is possible to proceed with the goods extraction without paying the tax using the available plafond.

Two sub-cases could be presented and depending on whether the subject who extracts the goods from the VAT warehouse is the same one who introduced them (case A1) or is a different subject from the one who introduced them (case A2).

In particular, the subject who extracts the goods:

* in the case A1 issues a self-invoice with VAT (in case of purchase from non-EU subject) or integrates with VAT the invoice (in case of purchase from EU or Italian subject), issued without VAT at the moment of introduction of goods in the VAT Warehouse;
* in the case A2 issues a self-invoice with VAT (in case of purchase from non-EU subject) or integrates with VAT the invoice (in case of purchase from EU or Italian subject) certifying the purchase immediately previous the extraction from the VAT Warehouse, in the hypothesis of sales of goods inside VAT Warehouse after the introduction.

In both cases (A1 and A2), prepare a document and send it through SDI with document type TD23, which will be sent only to the issuing party, showing the rate and the tax due.

Alternatively the VAT subject who extracts the goods:

* in the case A1 issues a paper self-invoice or integrates manually the document without VAT, certifying the sale related to the introduction of the goods into the VAT Warehouse;
* in the case A2 issues a paper self-invoice or integrates manually the document without VAT certifying the purchase immediately previous the extraction from the VAT Warehouse, in the hypothesis of sales of goods inside VAT Warehouse after the introduction.

At the moment of extraction of the goods from the warehouse the VAT subject is not obliged, in any case, to communicate through the esterometro the data of the purchase immediately previous to the extraction (not even in case of purchase from a non-EU or non-EU resident subject).

In general, the transmission of the data by the esterometro in relation to the case mentioned (goods introduced pursuant to article 50-bis, paragraph 4, letter c of Legislative Decree no. 331/1993) is fixed in the following different situations:

* at the time of introduction into the VAT Warehouse of the goods (already present in Italy) as a result of purchase from EU or extra-EU subject (the transmission is by the subject who has introduced them) only if, alternatively, he has not transmitted an additional document with code TD19 and with code TD19 and Nature N3.6;
* at the time of purchase from foreign entity (EU or extra-EU) of goods located inside the VAT Warehouse (transmission is by the assignee) only if, alternatively, he has not transmitted a document with code TD19 and Nature N3.6.

**Filling of the document**

Box seller/service provider:

* in the case A1 (extraction carried out by the same subject who introduced the goods): details of the seller (resident or foreign) with indication of the country of residence, relating to the purchase without application of VAT connected with the introduction of the goods into the VAT Warehouse;
* in cases A2 (extraction carried out by a different subject from the one who introduced the goods): details of the seller (foreign or resident) with indication of the country of residence, relating to the purchase immediately previous the extraction from the VAT Warehouse.

Orderer/buyer box: in both cases (A1, A2) the VAT identification of the subject that carries out the extraction.

In the box 2.1.1.3 <Data> of the "General Data" section of the electronic invoice must be reported the date of extraction.

Indication of taxable amount reported in the document that certify the purchase immediately previous to extraction of the goods from VAT warehouse (the invoice or, in case of purchase of goods from a non-EU subject inside the VAT warehouse, the self-invoice) and the related VAT calculated by the buyer/orderer . The taxable amount and the related VAT must be increased by the services expenses referred to the goods made inside the VAT warehouse. In the event that the VAT-ceiling/plafond is used in the phase of extraction of the available goods, indicate the Nature code N3.5.

Indication in the box 2.1.6. the details of document issued without the VAT, certifying the purchase immediately previous to extraction (the invoice or, in case of purchase of goods from a non-EU subject inside the VAT warehouse, the self-invoice). In all the cases where the reference invoice is trasmitted by SDI, it is necessary to indicate in the box 2.1.6 the IdSdi attributed by the Exchange System to the invoice received, if available.

Box 2.1.1.4 Number: it is advisable to use a progressive numeration ad hoc.

**Accounting of invoice**

The document transmitted with TD23 is recorded only in the register of purchase invoices (with indication of the details of the payment made by F24 form). In the event that in the phase of extraction the taxable amount of the goods extracted has varied with respect to that invoiced in the phase of introduction, the increased taxable amount with the relative tax must be recorded in the register of purchases.