

Partner di



To whom it may concern

Dott. Sandro Guarnieri
Dott. Marco Guarnieri
Dott. Corrado Baldini
Dott. Paolo Fantuzzi

Reggio Emilia, Jan. 30, 2024

MEMORANDUM N. 10/2024

Dott.ssa Clementina Mercati
Dott.ssa Sara Redeghieri
Dott.ssa Federica Lusenti
Dott. Paolo Caprari
Dott.ssa Beatrice Cocconcelli
Dott. Daniele Pecora
Dott.ssa Veronica Praudi
Dott.ssa Martina Carobbi

Insight

Subject: Supplementary data to be shown on the electronic invoice by suppliers of "regular exporters"

Avv. Francesca Palladi

By virtue of the Technical Specifications - Version 1.8 of the electronic invoice, **starting next Feb. 1**, suppliers of "regular exporters" will also have to indicate the following data in the invoice for non-taxable transactions under Article 8, first paragraph, letter c) of Presidential Decree 633/1972:

- in the "*Data Type*" field the words "INTENT";
- in the "*Text Reference*" field the protocol number of receipt of the declaration of intent by the Revenue Agency and its progressive number separated by the sign "-" or the sign "/" (example: 08060120341234567-000001);
- in the "*Date Reference*" field the date of the telematic receipt issued by the Internal Revenue Service and containing the protocol of the letter of intent (LOI).

If the LOI shown on the invoice is invalid, the invoice file is discarded with error code "00477".

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The firm remains available for any clarifications.

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