

To whom it may concern



Reggio Emilia, Feb. 05, 2025

MEMORANDUM N. 11/2025

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Insight

Subject: Notification to the Internal Revenue Service of the supplier's omitted or irregular invoice

Legislative Decree 87/2024 tweaked paragraph 8, Article 6, Legislative Decree 471/1997.

Prior to the reform, the provision stipulated that a purchaser or principal who, in the exercise of enterprises, arts or professions, purchased goods or services without the issuance of an invoice or with the issuance of an irregular invoice, was punished, without prejudice to the liability of the transferor or supplier, with a penalty equal to 100 percent of the tax, with a minimum of 250 euros for each individual violation.

The buyer or principal could avoid the application of the penalty if he or she regularized the violation in the following manner:

- in the case of non-receipt of an invoice within 4 months after the execution of the transaction, by submitting to the competent Office of the Revenue Agency, after payment of the tax, within 30 days, a self-invoice;
- in case of receipt of an irregular invoice, by submitting to the competent Office of the Internal Revenue Service, within 30 days of registration, a self-bill.

In both cases, the self-bill was marked Document Type TD20.

Article 2, paragraph 1, letter d), number 7, Legislative Decree 87/2024, rewrote paragraph 8, of Article 6, Legislative Decree 471/1997, providing that:

- The reduction from 100 percent to 70 percent, with a minimum of 250 euros, of the penalty applicable to the buyer or principal;
- the replacement of the issuance of the self-invoice with the mere communication to the Revenue Agency of the violation committed by the transferor or supplier, within 90 days from the deadline in which the invoice should have been issued or from when the irregular invoice was issued, indicating the data of the transferor or supplier;
- that the communication of the irregularity must be made through special tools made available by the same Revenue Agency.

With the new technical specifications for the electronic invoice (version 1.9)

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dated Jan. 31, 2025, the Internal Revenue Service introduced the “Document Type” code “TD29” which, as of April 1, 2025, replaces code TD20.



The Firm remains available for any clarifications.

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