



To whom it may concern

Reggio Emilia, March 31, 2025

## MEMORANDUM N. 26/2025

### Insight

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#### **Subject: Electronic invoice updates effective April 1**

As of April 1, 2025, version 1.9 of the technical specifications for electronic invoicing, published on January 31, 2025, will come into effect.

The main change concerns the way in which the transferee or principal will have to transmit the communication to the Revenue Agency in case of failure or irregular issuance of the invoice by the transferor or supplier, in order to avoid the penalty provided for in Article 6, paragraph 8 of Legislative Decree 471/97.

As previously reported in our Circular No. 11 of 05/02/2025 to which we refer, the provision, updated by the so-called “Sanctions” legislative decree (Legislative Decree No. 87 of June 14, 2024), will apply to violations committed on or after September 1, 2024. The reporting procedure imposes an obligation on the taxable person to notify the Internal Revenue Service of the omission or irregularity within 90 days from the date by which the invoice should have been issued, or from the date on which it was issued irregularly. In the absence of such notification, the transferee or principal will be subject to a penalty equal to 70 percent of the VAT, with a minimum of 250 euros.

Starting April 1, this communication will have to be made by sending an XML file through the Interchange System, using the document code “TD29.”

A reading of the new technical specifications reveals some indications for the correct compilation of the file:

- in the transferor/supplier field a different entity must be reported than the one entered in the transferee/buyer field, otherwise the file will be discarded with error code “00471”;
- only operators with Italian VAT number can be reported in the assignor/supplier field, with “IT” as the value of the “IdCountry”

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element; a different value will result in the rejection of the file with error code “00473”;

- the indication of the VAT number of the transferor/supplier is mandatory; otherwise, the file is rejected with error “00475”.

Also effective April 1, the description of document type “**TD20**,” which will no longer refer to Article 6, paragraph 8 of Legislative Decree 471/97, will also change. As of April 1, its description will be updated and it will continue to be able to be used in cases of omitted or irregular invoicing by the transferor/provider relating to transactions subject to reverse charge (Article 6, paragraph 9-bis of Legislative Decree 471/97) or in the cases provided for in Article 46, paragraph 5 of Legislative Decree 331/93 (in intra purchases, failure to receive the invoice within the second month following the month in which the transaction is carried out) and in similar situations. Among other changes provided for in the new technical specifications, some concern the exemption regimes.

As of January 1, 2025, the cross-border regime provided for in EU Directive 2020/285 (transposed into Presidential Decree 633/72 through Legislative Decree 180/2024) will come into force. In this context, the new code “RF20 - Cross-border VAT Exemption Scheme (EU Directive 2020/285)” has been introduced”.

The same D.Lgs. 180/2024 introduced, for both exemption regimes (flat-rate and cross-border), the possibility of issuing simplified invoices also for amounts exceeding 400 euros, a limit provided for by Article 21-bis, paragraph 3 of Presidential Decree 633/72 and DM May 10, 2019.

In connection with this change, the controls on the XML file have been updated. Therefore, it will be allowed to exceed this threshold not only when rectifying an invoice already issued (by filling in the “DatiFatturaRettificata” block), but also when sending simplified invoices bearing the codes RF19 (Regime forfettario - art. 1, paragraphs 54-89, L. 190/2014) or RF20.

The firm remains at your disposal for any clarifications.

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