



## Further clarifications on electronic invoicing

**Country** - Italien

**Submission Date** - 15/03/2019

The Italian Tax Authorities published Ruling Answer No. 67 confirming that for an entity established abroad and registered in Italy for VAT purposes, through direct VAT identification or appointment of a VAT representative:

- the registration into the ITA SdI system, in the context of the new rules on electronic invoicing, is not required;
- an Italian supplier may opt to issue an e-invoice for supplies to the foreign entity, however the foreign entity should also receive a paper copy of the invoice;
- the foreign entity may exercise its right to deduct input VAT on the basis of the paper copy of the e-invoice, as long as it is according with the original document;
- the monthly communication of data on transactions carried on with counterparts established abroad must only be submitted by taxable persons established in Italy.

We remain at your disposal if you wish further information or analysis.