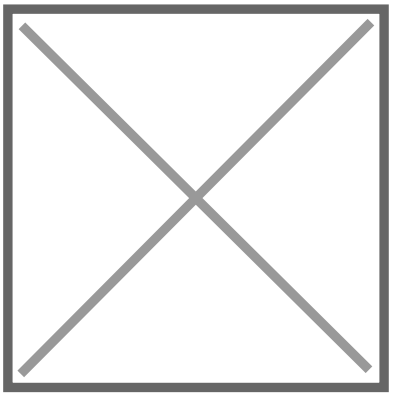

Understanding Italy’s E-Invoicing System: A Guide to Fattura Elettronica

Descrizione

What is the Fattura Elettronica?
The Fattura Elettronica is the mandatory electronic invoicing system in Italy for transactions between businesses (B2B), consumers (B2C), and public authorities (B2G). It replaces traditional paper and PDF invoices and is part of Italy’s strategy to fight tax evasion, automate VAT reporting, and streamline compliance.

How Does It Work?
Invoices are issued in a specific XML format, transmitted and validated via the Sistema di Interscambio (SdI), the central invoicing platform operated by the Italian Revenue Agency.

The process includes:
-Generating the invoice in XML format according to official specifications

-Transmitting the invoice to SdI via PEC, web portal, or accredited software

-Validation and delivery by SdI to the recipient

-Receiving notification of acceptance or rejection

-Archiving the invoice digitally for 10 years in compliance with Italian law

Only invoices that go through SdI are considered valid for VAT and legal purposes.

Obligations for Foreign Businesses
-Foreign entities with a fiscal representative in Italy: must issue e-invoices via SdI

-Foreign entities identified via “identificazione diretta” (direct VAT registration): currently not required to use SdI, but may still choose to do so

Our Support
To simplify the process, our firm provides a secure online platform that allows clients to:

-Issue compliant electronic invoices in XML format

-Send them directly to the SdI

-Receive electronic invoices from Italian suppliers

-Monitor delivery statuses and notifications

-Digitally archive invoices in compliance with the legal requirements

This service is especially helpful for foreign entities needing assistance navigating the Italian e-invoicing system with full compliance and minimal complexity.

Tag

1. Foreign companies
2. Self-employed in Italy

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