



NEWSLETTER NO. 13 - 2022

30 September 2022 Page 1/1

Dear clients,

as of 1 October 2022, the new version 1.7.1 of the technical specifications for the data set for electronic invoicing applies. The most important updates are highlighted below:

- for normal invoices, the new document type **TD28** has been introduced for **reporting purchases from San Marino where a paper invoice including VAT is issued**;
- concerning the data block "other information", **tax adjustment with payment via the F24 form** on the one hand and the reference to the **correct tax period for withdrawals from the VAT warehouse** on the other hand may be shown on the invoice;
- new checks on invoices with code **00476**, which are rejected if there is, at the same time, a code other than "IT" in the field "Country of tax identification number of purchaser/principal and seller/service provider". Basically, all invoices with a code other than "IT" in the field "Country of the tax identification number of the purchaser/principal and the seller/service provider" will be rejected.

Moreover, following the update, the seller/service provider and the purchaser/principal shall be different when using the following "document types". Failure to do so will result in **error code 00471** and the invoice will be rejected:

- TD01 (invoice), TD02 (payment on account/advance payment on invoice), TD03 (payment on account/advance payment on professional fees), TD06 (professional fees), TD07 (Simplified invoice);

- TD16;

- TD17;

- TD20;

- TD24 and TD25

- TD28 (for reporting purchases from San Marino sellers who have issued a paper invoice showing VAT).

However, for "document types" TD21 and TD27, the seller/service provider and the purchaser/principal shall be **the same person**. Otherwise, the error code **00472** is displayed and the invoice will not be submitted.

Yours sincerely,

HAGER & PARTNERS