

Memorandum No. 2/2022

Perugia, 31 January 2022

Dear  
Clients  
Their Offices

Re: "esterometer" and electronic invoicing - new developments for 2022.

Dear client,

With regard to the transactions carried out as of 1 January 2022, article 1, paragraph 1103 of Law No. 178/2020 (the 2021 Budget Law) requires that data relating to foreign transactions (the so-called "esterometer") for the provision of goods and services between parties not based in Italy must be transmitted electronically via the Interchange System using the electronic invoice format. Article 5, paragraph 14-ter of Legislative Decree No. 146/2021 (converted into Law No. 215/2021) later deferred the implementation of the new methods for communicating the esterometer data, with the obligation to transmit the data via the Interchange System in the electronic invoice format (xml), starting with transactions carried out as of 1 July 2022.

Consequently, with Provision No. 374343/2021 of 23 December 2021, the Italian Revenue Agency amended the technical rules for the transmission of data regarding cross-border transactions to comply with the applicable regulations, and repealed Provision No. 293384 previously issued by the Director of the Italian Revenue Agency on 28 October 2021.

Effective 1 July 2022, provision No. 89757 issued by the Director of the Italian Revenue Agency on 30 April 2018 will be amended as follows:

Point 9 will be replaced with the following:

*"9. The electronic transmission of data regarding cross-border transactions*

9.1 With reference to transactions involving the provision of goods and services carried out between parties not based in Italy, as of 1 July 2022 resident VAT operators shall transmit the relative data to the Revenue Agency

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Order of Chartered and Certified Accountants of Perugia No. 615A

Register of Statutory Auditors No. 99327 Ministerial Decree 05/11/99 O.J. No. 91 of 16/11/1999

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using the format indicated under point 1.3 of this provision, with the files being submitted to the Interchange System in accordance with the compilation rules contained in the technical specifications attached to this provision.

9.2 The communication referred to under point 1 above is optional for all transactions for which a customs declaration has been issued and those for which electronic invoices have been issued or received in accordance with the rules referred to under the preceding points.

9.3 For transactions carried out with parties not based in Italy, the files referred to under point 9.1 must be transmitted by the deadlines for issuing the invoices or documents certifying the receipt of the relative consideration. For transactions received from parties not based in Italy, the files referred to under point 9.1 shall be transmitted by the fifteenth day of the month following the month in which the document attesting to the transaction was received or in which the transaction was carried out.”

\* \* \*

As specified under point 9.2 of the aforementioned provision, it should be noted that the reporting of the data regarding transactions for which a **customs declaration** is issued, and those for which **electronic invoices** are issued or received, remains optional (not mandatory); in fact, in the latter case, the taxpayer may even choose to use electronic invoicing for transactions carried out with foreign counterparts (sales and/or purchases) (recommended choice), thus eliminating the need to report cross-border transactions.

\* \* \*

Our firm remains at your disposal for any further information or clarifications, as well as for any assistance.

Simone Bucaioni



Attachments:

<https://www.agenziaentrate.gov.it/portale/-/prozedimento-del-23-dicembre-2021-esterometro>