



COUNTRY BRIEFING · ITALY

The veteran regime that keeps changing

Italy has cleared every business invoice through a central platform since 2019, and Europe has largely copied the idea. But the Italian regime has not stood still: new specifications, new document types, new rejection codes and a pre-filled VAT return are reshaping a system most companies consider finished.

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For

CFOs, tax and finance leads

Scope

SdI, cross-border, receipts,
archiving

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30 Advisory

01 Where Italy stands today

Seven years of clearance, and still evolving

Italy made electronic invoicing to the public sector compulsory in 2014–15 and extended clearance to all business invoices on 1 January 2019. Every domestic invoice passes through the Sistema di Interscambio, the SdI, which validates it and delivers it. Cross-border transactions have been reported through the same channel since 2022, and flat-rate taxpayers joined in 2024.

2019

Clearance of all B2B and B2C invoices through the SdI

12 days

To issue an invoice after the transaction

1.9.1

The technical specification in force since 15 May 2026

2027

Current EU derogation runs to 31 December; the pre-filled VAT return widens

The regime in one table

ELEMENT	POSITION	STATUS
B2G e-invoicing	All public administrations, through the SdI	SINCE 2015
B2B and B2C clearance	Every domestic invoice through the SdI, in the national XML format	SINCE 2019
Flat-rate taxpayers	Brought into scope in two steps	SINCE 2024
Cross-border reporting	Through the SdI, replacing the old separate report	SINCE 2022
Electronic receipts	Daily B2C receipts transmitted; card terminals now linked to cash registers	2026
Pre-filled VAT return	Experimental in 2026 for limited categories; wider from 2027	EXPANDING
EU derogation	Extended to 31 December 2027, with the ViDA framework behind it	TO 2027

Why "finished" is the wrong word

- ◀ **The specification changes.** Two versions in fourteen months, each with new codes and new rejection rules.
- ◀ **The data is being put to new uses.** The same invoices now feed pre-filled VAT registers and returns.
- ◀ **Europe is converging on Italy** — and the ViDA reforms will eventually require Italy to align in turn.

Who it reaches inside the business

FUNCTION	WHAT THE ITALIAN REGIME ASKS OF THEM
Billing and AR	Invoices through the SdI within twelve days; rejections resent within five
Accounts payable	Integration documents for foreign and reverse-charge purchases; TD29 for irregular supplier invoices
Retail	Daily receipts transmitted; terminals linked to registers
Tax and GL	Archiving, and reconciliation to pre-filled registers as they arrive

THE QUESTION TO ASK THIS MONTH

"Are we on specification 1.9.1 — and if we invoice as part of a VAT group, have any invoices been rejected since May?" A new rejection code specifically affects VAT groups.

02 How the Sdi works

Receipts decide when an invoice exists

The Sdi sits between supplier and customer. It receives the invoice, checks it, and either delivers it or rejects it — and the receipts it returns determine the invoice's legal status. An invoice rejected by the Sdi has, legally, not been issued.

OUTCOME	WHAT IT MEANS	WHAT TO DO
Delivery receipt	Delivered to the customer; the invoice is issued	Nothing — record the status
Could not deliver	Checks passed but delivery failed; the invoice is still issued and left in the customer's area on the tax portal	Tell the customer it is available there
Rejection (scarto)	Failed the checks; the invoice is not issued	Correct and resend within five days, same number and date

Deadlines

OBLIGATION	DEADLINE
Issue a normal invoice	Within twelve days of the transaction
Resend after rejection	Within five days, keeping number and date
Deferred invoices	By the 15th of the following month, for supplies documented during the month
Cross-border and reverse-charge documents	See section 03

What makes the Sdi unforgiving

- ◀ **Rejections are automatic and specific.** Each has a code, and new codes appear with each specification.
- ◀ **Five days is short.** A rejection noticed at month-end is already a late invoice.
- ◀ **Channels are accredited.** Companies connect directly or through intermediaries, each with its own set-up and codes.

Direct channel or intermediary?

CONSIDERATION	DIRECT ACCREDITED CHANNEL	INTERMEDIARY
Set-up	Accreditation and technical channel of your own	Carried by the provider
Control	Full, with full responsibility	Depends on the provider's integration
Other countries	Italy only	Often covers other mandates too

THE RECEIVING SIDE

Supplier invoices arrive through the Sdi at the recipient code or certified email address registered for the company. **An invoice the Sdi could not deliver is still issued** — and still sits in the tax portal, waiting — so the inbound route needs monitoring as much as the outbound one.

03 Document types and cross-border

Twenty-nine codes, each with its own rules

Italy distinguishes documents by type code, and the type decides the tax treatment and the deadlines. The range has grown from the basic invoice and credit note to cover reverse charge, self-invoicing, regularisation and, since 2025, the buyer's report of an irregular supplier invoice.

CODES	USED FOR
TD01 – TD06	Invoices, advances, credit and debit notes, professional fee notes
TD07 – TD09	Simplified invoices and their credit and debit notes
TD16 – TD19	Reverse-charge integration and self-invoices — domestic, foreign services, intra-EU goods, and specific goods
TD20 – TD28	Regularisation, VAT-warehouse extractions, deferred invoices, asset sales, self-consumption, San Marino
TD29	New from April 2025: the buyer's report of an omitted or irregular supplier invoice

Cross-border through the SdI

The separate cross-border report was abolished in 2022. Transactions with foreign counterparties are now reported through the SdI using the same XML — outbound invoices to foreign customers, and integration documents for foreign purchases.

DOCUMENT	DEADLINE
Foreign services (TD17)	By the 15th of the month after receipt of the invoice or the transaction
Intra-EU goods (TD18)	As above
Specific goods (TD19)	As above
Domestic reverse charge (TD16)	Within the month of receipt, or later within fifteen days of receipt

ACCOUNTS PAYABLE IS NOW AN ISSUER

Integration documents are created by the **buyer**. Every foreign purchase invoice and every domestic reverse-charge invoice generates a document AP must send through the SdI on time. **In many companies, this is the least controlled part of Italian compliance** — and TD29 adds another buyer-side obligation.

TD29 in practice

If a supplier fails to issue an invoice, or issues an irregular one, the buyer must now report it through the SdI with its own document type, replacing the previous separate procedure. It requires AP to recognise the situation, decide, and act within the deadline — a process, not only a code.

WHY THE TYPE CODE MATTERS

The code determines how the authority reads the document — and, increasingly, how it appears in the pre-filled registers. **A correct document with the wrong type code is, for these purposes, a wrong document.**

04 What changed in 2025–26

Specifications, penalties and adjacent rules

CHANGE	WHAT IT DOES	FROM
Specification 1.9	TD29 for irregular supplier invoices; a regime code for the EU cross-border SME exemption; revised codes	1 April 2025
Specification 1.9.1	A new rejection where a VAT group's tax code is used instead of a participating member's; a new value for amateur sports pay; more recipient codes per provider	15 May 2026
Healthcare to individuals	Permanently barred from the SdI; data goes to the national health-card system instead	2025
Card terminals linked to cash registers	Each payment terminal associated with the electronic register that transmits receipts	1 January 2026
Split payment	Extended to 30 June 2029; FTSE MIB companies excluded since July 2025	July 2026
Penalty reform	Omitted or late invoicing penalties rebased on the VAT involved, with minimums and fixed ranges	September 2024

The VAT-group rejection

Specification 1.9.1 introduced a rejection where an invoice carries the VAT group's tax code in the field that should hold the participating member's. Groups that configured a single code across members will see invoices **rejected — and therefore not issued** — until the mapping is corrected. It is a narrow change with a sharp consequence.

Penalties after the reform

BREACH	PENALTY, FOR VIOLATIONS FROM SEPTEMBER 2024
Omitted or late invoice	70% of the VAT involved, with a minimum; a fixed range where the VAT settlement was not affected
Non-taxable or exempt transactions	A percentage of the amount
Reverse-charge failures	A fixed range per breach

Adopting a new specification

- Read the change notes when published, not when effective
- Check new rejection codes against your data
- Apply SAP notes in a test system and run real cases
- Go live before the effective date, not on it

SPECIFICATIONS AS A RECURRING PROJECT

Each specification version brings configuration changes, test cycles and sometimes new rejections. **Two versions in fourteen months is the new normal**, and companies without a standing process for adopting them learn about each through rejected invoices.

05 Beyond the invoice

Receipts, archiving, pre-filling and the European horizon

Electronic receipts

Retailers transmit daily B2C receipts electronically through registered cash registers. Since January 2026 each card terminal must be linked to the register that transmits those receipts — the deadline for terminals already active was April 2026, and new terminals must be linked within a set period after activation.

Legal archiving

ELEMENT	POSITION
What	Electronic invoices and related documents, archived in compliant storage
When	Within three months of the income-tax return deadline for the year
How long	Ten years
Options	A certified provider, or the tax agency's free service for those who sign up

The pre-filled VAT return

Using the invoice data it already holds, the tax agency prepares draft VAT registers, periodic reports and the annual return. In 2026 this remains experimental and limited to certain categories — excluding VAT groups and special regimes — with wider coverage planned from tax year 2027. As elsewhere in this series, the direction is clear: **the authority starts from its data, and you reconcile to it.**

The European horizon

DATE	WHAT HAPPENS
31 Dec 2027	Italy's current EU derogation for mandatory e-invoicing expires; ViDA removes the need for derogations, but Italy's position has not been officially stated
1 Jul 2030	Digital reporting of intra-EU B2B transactions under ViDA
2035	Domestic systems that predate 2024 must align with the EU framework

AFTER 2027

ViDA removes the need for member states to seek derogations to mandate domestic e-invoicing. How Italy will formalise its position after 31 December 2027 has not been officially stated — **a point to watch rather than to act on**, since the domestic regime is expected to continue.

PUBLIC-HEALTH PROCUREMENT

Orders to national health-service bodies must be electronic, over Peppol, since 2020–21. Suppliers to Italian healthcare therefore run a second, order-level electronic flow alongside the SdI.

06 What it means for your SAP system

A mature localisation that needs maintaining

SAP addresses the Italian requirements through **SAP Document and Reporting Compliance**, whose electronic-document framework generates the XML, exchanges it with the Sdl through a direct channel or an intermediary, and returns receipts to the source document. The framework exists on SAP S/4HANA and classic SAP ERP; the specification changes arrive through SAP notes that must be applied and tested.

AREA	WHAT "GOOD" MEANS
Specification	Version 1.9.1 applied and tested, with a process for the next one
VAT groups	Member tax codes mapped correctly to avoid the new rejection
Rejections	Seen the same day and resent within five days
Integration documents	TD16–TD19 generated from AP postings by rule, on time
TD29	A process for irregular supplier invoices, not only a document type
Inbound	Supplier invoices received, matched and posted; undelivered ones retrieved from the portal
Archiving	Compliant storage fed automatically, within the deadline

Where Italian landscapes are usually weakest

- Integration documents created manually, often late
- Rejections found at month-end
- Specification updates applied only after rejections
- Archiving handled as a yearly batch, near the deadline

Five questions for whoever supports your system

- ◀ When was 1.9.1 applied, and how many rejections have we had since?
- ◀ How are integration documents produced — by rule from AP, or by hand?
- ◀ What is our process for TD29?
- ◀ How quickly are rejections resent, and who owns them?
- ◀ How will we reconcile to the pre-filled registers when they reach us?

A design sequence

ORDER	WHY IN THIS ORDER
1 • Specification	1.9.1 and the VAT-group mapping — rejections mean invoices do not exist
2 • AP documents	TD16–TD19 by rule, and a TD29 process
3 • Monitoring	Rejections and undelivered invoices, owned daily
4 • Reconciliation	Ready for pre-filled registers from 2027

PLATFORM IS RARELY THE CONSTRAINT

The framework runs on SAP S/4HANA and classic SAP ERP alike. The constraint in Italy is keeping it current.

07 A health check

Twelve questions, and what a poor answer costs

QUESTION	IF THE ANSWER IS UNCLEAR
1 Are we on specification 1.9.1?	Rejections under rules you have not implemented
2 Are VAT-group member codes mapped correctly?	Invoices rejected, and therefore not issued
3 How many rejections last month, and how old?	Late invoices and penalty exposure
4 Are rejections resent within five days?	The same invoice number, now late
5 Are TD17-TD19 sent by the 15th?	Cross-border reporting breaches
6 Are TD16 documents generated on time?	Reverse-charge penalties per breach
7 Do we have a TD29 process?	Irregular supplier invoices unreported
8 Are undelivered supplier invoices retrieved?	Invoices issued to you that you never booked
9 Is archiving automatic and on time?	A yearly scramble, and sanctions
10 Are card terminals linked to registers?	A 2026 obligation missed in retail
11 Could we reconcile to pre-filled registers?	Differences found by the authority first
12 Who adopts each new specification?	Learning about changes through rejections
13 Is split payment applied to the right public customers?	VAT collected that the customer should have paid directly
14 Do health-service orders arrive over Peppol?	A second electronic flow nobody monitors

Questions 2, 5 and 6 are the ones to fix first: the first causes invoices not to exist, and the other two carry penalties on every document missed. Question 11 is the one to start on now, because the pre-filled registers widen from 2027.

The first thirty days

Week 1

- Rejections since May, by code

Weeks 2–3

- AP-side document timeliness
- TD29 and inbound retrieval

Week 4

- Owners and a specification plan

What we typically find

- Outbound invoicing reliable, as it has been for years
- Specification updates applied reactively
- AP-side documents — TD16 to TD19 — prepared by hand
- No design yet for TD29 or for pre-filled registers

SCORING IT HONESTLY

Italian implementations are usually the oldest in a group's portfolio and the most trusted. That trust is deserved on the outbound side. **It is rarely deserved on the buyer's side**, where most of the regime's growth has happened since go-live.

08 How 30 Advisory helps

An SAP finance and compliance practice

Italian e-invoicing is rarely broken. It is usually a little behind — and the gaps sit on the buyer's side, where the regime has grown most.

Italian health check

Two to three weeks against section 07 — specification level, VAT-group mapping, rejections, AP-side documents, TD29, archiving and receipts.

Output: a prioritised gap list.

Remediation

1.9.1 applied, integration documents generated from AP by rule, a TD29 process, rejection ownership and automated archiving.

Output: both sides of the regime controlled.

Run and legal change

Each new specification adopted on a plan, pre-filled registers reconciled, and the design aligned with ViDA as it arrives.

Output: a regime that stays current.

What a health check produces

A specification position	Version applied, rejections by code since May 2026, and the VAT-group mapping
An AP-side view	TD16–TD19 timeliness, the TD29 process, and undelivered inbound invoices
A forward view	Readiness for pre-filled registers and the 2027–2030 European changes

IF YOU ARE AHEAD

If 1.9.1 is live, AP documents are generated by rule and rejections are owned, there is little to do — **and we will tell you that.**

What makes this different

- ◀ **We look at the buyer's side.** That is where Italy's regime has grown, and where most gaps are.
- ◀ **We treat specifications as a cycle.** With a plan for each version, not a reaction to each rejection.
- ◀ **We prepare for reconciliation.** Pre-filled registers change the burden of proof.
- ◀ **We say what we are not.** We are not your tax adviser. We work alongside the people who are.

A SENSIBLE FIRST STEP

Ask for two numbers: **rejections since 15 May by code**, and **TD17–TD19 documents sent after the 15th** over the last quarter. Together they show whether the regime has kept up with you — or you with it.

Sources consulted 25 September 2026 — VATupdate briefing documents on the Italian regime (2025–2026); PwC Italia and PMI.it on specification 1.9.1; FiscoeTasse, Fiscomania, Edotto, InformazioneFiscale and other practitioner sources on document types, deadlines, receipts, archiving, pre-filled returns, penalties and split payment; vatcalc on ViDA; AgID on public-health orders. Agenzia delle Entrate and FatturaPA sites could not be accessed directly. SAP behaviour from the SAP Help Portal and partner commentary.

This briefing is provided for information only and does not constitute tax, legal or accounting advice. It summarises publicly available material as at 25 September 2026. Official Italian sources could not be accessed directly, and secondary sources differ on some details — including publication dates of specifications and the wording of cross-border deadlines. Confirm the position for your own entity with the Agenzia delle Entrate or a qualified adviser before acting. 30 Advisory accepts no liability for decisions taken on the basis of this document.