

Invoice 2017

Article. 4 of **Decree 193/2016** introduces a new requirement called "**Communication of data of the invoices issued and received**", complete with its own sanctions. From **2017** all VAT registered must notify the invoices, receipts and recorded, as was the accounting data summary of Iva periodic payments. The data of which it requests transmission are as follows:

- 1) The name of individuals;
- 2) The date and the invoice number;
- 3) The tax base;
- 4) The rate taken into account;
- 5) The tax;
- 6) The type of transaction.

Taxpayers on their own, or through an authorized intermediary, they will have to immediately communicate any invoice issued, received and registered, as long as relevant for the purposes of VAT. For failure or faulty transmission of data from each invoice provided for in Article 21 of Decree-Law 31st May 2010, n. 78, converted into law, with amendments, Article 1, paragraph 1, of the Law of 30th July 2010, no. 122, the sanction of € 25, with a maximum of € 25,000. It does not apply Article 12 of Legislative Decree 18th December 1997, n. 472.