

**Technical rules relating to the  
management of invoices pursuant to art.  
3, paragraph 1, of Italian Legislative  
Decree 148/2018**

Version 2.6

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## DOCUMENT STATE

| Revision | Date               | Description                                                                                                                                                                                                                          |
|----------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.0      | 15th February 2019 | Baseline                                                                                                                                                                                                                             |
| 1.1      | 15th November 2019 | EAS code migration from 9921 to 0201                                                                                                                                                                                                 |
| 2.0      | 30th April 2021    | Reference to the semantic model with the European standard EN 16931-1:2017 +A1 2019 (E), as well as with the relative errata<br><br>EN 16931-1:2017+A1:2019/AC:2020<br><br>which is an integral part thereof                         |
|          |                    | Distinction between Cross Border and Domestic invoice: definition and relative application of the new Italian rules, with consequent acceptance of certain tax and accounting information elements typical of the Italian tax system |
|          |                    | Updating of the mapping and translation rules in FatturaPA                                                                                                                                                                           |
| 2.1      | 1st April 2022     | Further updates of the mapping and translation rules in FatturaPA                                                                                                                                                                    |
| 2.2      | 15th November 2022 | Further updates of the mapping and translation rules in FatturaPA                                                                                                                                                                    |
| 2.3      | 15th May 2023      | Further updates of the mapping and translation rules in FatturaPA                                                                                                                                                                    |
| 2.4      | 15th May 2024      | Further updates of the mapping and translation rules in FatturaPA                                                                                                                                                                    |
| 2.5      | 22th November 2024 | Further updates of the mapping and translation rules in FatturaPA                                                                                                                                                                    |
| 2.6      | 15th May 2025      | Integration of appendices following the update of the FatturaPA schema (v.1.2.3)                                                                                                                                                     |

*List of main changes with respect to the version 2.6*

- Appendix 5.4 Tipo Documento – Document Type
- Appendix 5.5 Regime Fiscale – Tax System

*List of main changes with respect to the version 2.5*

CIUS-IT Update (Appendix 2):

- BR-IT-071
- BR-IT-081
- BR-IT-091
- BR-IT-DC-141
- BR-IT-DC-161
- BR-IT-171
- BR-IT-200
- BR-IT-DC-221
- BR-IT-222
- BR-IT-261
- BR-IT-DC-262
- BR-IT-DC-291
- BR-IT-DC-351
- BR-IT-361
- BR-IT-DC-480

Extensions IT Update (Appendix 3)

- BR-IT-DE-013
- BR-IT-DE-050

- BR-IT-DE-051
- BR-IT-DE-052

#### *List of main changes with respect to the version 2.4*

CIUS-IT Update (Appendix 2):

- BR-IT-370

Minor updates in mapping rules

#### *List of main changes with respect to the version 2.3*

CIUS-IT Update (Appendix 2):

- BR-IT-DC-110
- BR-IT-120
- BR-IT-180
- BR-IT-230
- BR-IT-DC-480
- BR-IT-520
- BR-IT-530 (nuova BR)
- BR-IT-DE-024
- BR-IT-DE-026

Mapping Regulation Updates

- Added mapping of DatiAnagrafici/Anagrafica/Cognome and DatiAnagrafici/Anagrafica/Nome also with prefix the Nome#Cognome
- Added mapping of CodiceFiscale of RappresentanteFiscale, CessionarioCommittente, Vettore, TerzoIntermediarioSoggettoEmittente in case of *schemeIdentifier* equal to 0210

Paragraphs concerned:

- Appendix 4.1
- Appendix 4.2

*Updated Modalità di pagamento (BT-81) per i valori 57,58, ZZZ.*

Paragraphs concerned:

Appendix 5.6

*List of main changes with respect to the version 2.2*

CIUS-IT Update (Appendix 2):

- BR-IT-DC-110
- BR-IT-120
- BR-IT-180
- BR-IT-230
- BR-IT-DC-480
- BR-IT-520
- BR-IT-530 (nuova BR)
- BR-IT-DE-024
- BR-IT-DE-026

Mapping Regulation Updates

- Appendix 4.1
- Appendix 4.2

Updating of the PaymentMode translation map (Appendix 5.6)

*List of main changes with respect to the version 2.1*

CIUS-IT Update (Appendix 2):

- BR-IT-DC-100
- BR-IT-DC-110

Mapping Regulation Update (REA Subscription, Purchase Order, Arrangement Data)

- Appendix 4.1
- Appendix 4.2

*List of main changes with respect to the version 2.0*

Mapping Regulation Update (Transmission Data, Discount and Surcharge, Nature)

Paragraphs concerned:

- Appendix 4.1
- Appendix 4.2

Addition of the VAT Category Code and Italian natures conversion table valid only for cross border invoices.

Paragraphs concerned:

- Appendix 5.1

### *List of main changes with respect to the version 1.1*

Change to the SDI processing process of the invoice file for the verification of compliance with the Italian Extension

Paragraphs concerned:

- Paragraph 4

European semantic model defined by the EN 16931-1:2017 +A1 2019 (E).

Paragraphs concerned:

- Paragraph 4.1.1
- Paragraph 4.1.2
- Paragraph 5 – Appendix 1

Application of the Italian rules (including implementation of the Split Payment, Stamp Duty, Social Security Fund, Tax System, AIC Medication)

Paragraphs concerned:

- Paragraph 4.1.3
- Paragraph 6 – Appendix 2
- Paragraph 7 – Appendix 3

Mapping rules update (including the implementation of Split Payment, Stamp Duty, Social Security Fund, Tax System, AIC Medication)

Paragraphs concerned:

- Paragraph 8 – Appendix 4

## 1 DEFINITIONS

For the purposes of this document, the following definitions apply:

- *Directive 2014/55/EU*, the Directive of the European Parliament and of the Council of 16 April 2014, number 55, relating to electronic invoicing in public procurement;
- *Technical rules*, this document;
- *IPA (Index of Public Administrations)*, the official archive of public bodies and public service managers, managed by the *Agency for digital Italy (AgID)*;
- *IPA code*, the unique alphanumeric code that identifies each organisational unit registered on the Public Administration Index (IPA);
- *SDI (Interchange system)*, the system referred to in law 244/2007, art. 1 paragraphs 211 and 212, managed by the Revenue Agency;
- *XML (Extensible Markup Language)*, the set of rules for structuring the data being processed in text format, compliant with W3C recommendation Extensible Markup Language (XML);
- *XMLPA*, invoice represented according to the format referred to in Annex A to Italian Ministerial Decree 55/2013;
- *Semantic model*, the structured and logically interrelated series of terms and meanings that specify the essential elements of an electronic invoice, as defined by the CEN (European Committee for Standardisation) with the European Standard EN 16931-1:2017 +A1 2019 (E) as well as with the related errata EN 16931-1:2017+A1:2019/AC:2020 which constitutes, with validity 27 August 2020, an integral part thereof;
- *UBL (Universal Business Language)*, ISO/IEC 19845 standard XML syntax in version 2.1, which defines an open library of 61 electronic business documents including the invoice;
- *CII (Cross Industry Invoice)*, UN/CEFACT standard, which defines a data model and syntax for the electronic invoice; the version referred to in this document is 2.0;
- *CEN compliant formats*, the syntax defined by CEN in the technical standard EN 16931-2;
- *CIUS-IT*, the set of rules valid for invoices issued to Italian contracting authorities and contracting entities, defined on the basis of the provisions of the European standard EN 16931-1:2017 +A1 2019 (E) and errata referred to in item 8 above, additional to those of the semantic model and syntax *UBL* and *CII*. Failure to comply with these rules causes the invoice to be rejected.

## 2 SCOPE AND PURPOSE OF THIS DOCUMENT

This document contains the technical rules of the management process by the Exchange System of electronic invoices pursuant to art. 3, paragraph 1, of Italian Legislative Decree 148/2018.

In particular, a description is provided of the rules of the process of receiving, checking and forwarding invoices in *UBL (Universal Business Language)* or *CII (Cross Industry Invoice)* from abroad (hereinafter Cross Border) and those of an invoice in customised UBL format for Italy within the national territory (hereinafter Domestic)

These specifications are derived from ***Specifications of the technical rules referred to in Annex B of Italian Ministerial Decree 55 of 3 April 2013*** (hereinafter *SDI specifications*), a document to which reference should be made unless otherwise regulated in the following paragraphs.

### 3 METHODS OF ISSUING AND TRANSMITTING INVOICES

This paragraph indicates the rules for issuing and transmitting through SDI an electronic invoice, in cases where one of the formats provided for by the rules on electronic invoicing in public procurement is adopted (therefore expressed in the syntax UBL or CII), according to the rules of the European semantic model, and those introduced with CIUS-IT.

It is specified that the EN16931 defines

- Core Invoice Usage Specifications as that set of rules that constitute a "restriction" of the core Invoice,
- Extension as that set of rules that "extend" the semantic model the core Invoice.

The clarification is combined in this document in the adoption of three groups of rules:

- A. CIUS (or restrictions) that must be respected by incoming cross-border invoices;
- B. CIUS (or restrictions) which must be respected by domestic invoices (and which are added to the restrictions in the previous letter A);
- C. Extension (or extensions) that must be respected by domestic invoices (and which are in addition to the restrictions in the previous letters A and B).

The complex of additional rules and controls thus composed for domestic invoices, guarantees compliance of the invoice with the Italian tax system.

Both CIUS-IT and the Extensions are described in the remainder of the document.

In the event that the issuer has chosen the qualified electronic signature as a tool to guarantee authenticity and integrity, pursuant to art. 233 of the dir. 2010/45/EU, the following types of signature must be used:

1. CAdES-BES format (CMS Advanced Electronic Signatures) with structure adhering to the public specification ETSI TS 101 733 V1.7.4, as required by current legislation on the subject starting from 1 September 2010;
2. XAdES-BES format (XML Advanced Electronic Signatures) with structure adhering to the public specification ETSI TS 101 903 version 1.4.1, as required by current legislation on the subject starting from 1 September 2010; within the XML signature format, the only accepted method is the "enveloped" one

### 3.1 NAME OF THE FILES TO BE TRANSMITTED

The nomenclature of the file to be transmitted to the SDI remains unchanged with respect to that established in SDI specifications, as well as the differentiation regarding the value to be attributed to the 'country code'

|                 |                                                  |                                              |
|-----------------|--------------------------------------------------|----------------------------------------------|
| Country<br>code | Unique identifier of the<br>transmitting subject | Progressive unique<br>identifier of the file |
|-----------------|--------------------------------------------------|----------------------------------------------|

In particular, the 'country code', always consisting of two characters, must not be a code expressed according to the ISO 3166-1 alpha-2 code standard, but assumes one of the following default values:

- **II** for invoices in *CII* format
- **UB** for invoices in *UBL* format.

The separator between the second and third elements of the file name is the underscore (" \_ ") character, ASCII code 95.

E.g.:

*UB12345678901\_00001.xml*

*II9999999999\_00002.xml*

it is however possible to transmit a file in compressed format containing one or more files also issued in different formats (*XMLPA*, *UBL*, *CII*). The only compression format accepted is the ZIP format; in this case the file name reflects the nomenclature established in *SDI specifications* also for the 'country code' component

E.g.: *DK88888888\_00001.zip*

which contains, by way of example, an invoice in *CII*, one in *UBL* and one in *XMLPA*

*II9999999999\_00002.xml*

*UB12345678901\_00003.xml*

*DK88888888\_00004.xml*

Each file sent to the SDI must have a name other than any other file sent previously.

### **3.2 CHANNELS FOR THE TRANSMISSION OF INVOICES AND NOTIFICATIONS**

Regarding use of the transmission channels of the files containing the invoices in UBL and CII and of the messages of receipt and notification, the interview with the SDI takes place through one of the methods regulated in the SDI Specifications: certified e-mail (PEC service), application cooperation on the Internet (SDICoop service), SFTP protocol (SDIFTP service) and web through the Invoices and Remuneration portal (<https://ivaservizi.agenziaentrato.gov.it/portale/>).

Reference should be made to the SDI specifications for further details on the characteristics of each individual channel.

## 4 PROCEDURE FOR SENDING THE INVOICE TO THE SDI

The flow of sending an electronic invoice issued in UBL or CII is characterised by the following stages.

The issuer prepares the invoice in compliance with the semantic and syntactic rules described in the [paragraph 4.1](#).

The file thus generated is transmitted to the SDI through the channels and methods illustrated in the [chapter 3](#).

The SDI proceeds with processing of the file through:

- the verification of compliance of the invoice sent with respect to the semantic model and format syntax (UBL or CII);
- verification of compliance with the Italian CIUS;
- verification of compliance with the Italian extension for Domestic invoices;
- a translation step from the original format (UBL or CII) to the format XMLPA;
- affixing of a CAdES format signature with a certificate issued by the Revenue Agency to the translated file;
- the execution of the checks provided for in the SDI specifications on the 'translated' file;
- Sending of the 'translated' file, the conversion report and the original file to the recipient and related notifications to the sender.

## 4.1 HOW TO PREPARE THE INVOICE FILE

The following paragraphs describe the rules and constraints for preparing an invoice file in *UBL* or *CII*.

### 4.1.1. SEMANTIC RULES

The file prepared in *UBL* or *CII* must respect the European semantic model defined by the EN 16931-1:2017 +A1 2019 (E) (**Errore. L'origine riferimento non è stata trovata.**) of which it is recalled that the relative errata EN 16931-1:2017+A1:2019/AC:2020 constitutes, with validity 27 August 2020, an integral part thereof.

### 4.1.2. SYNTACTIC RULES

The file, prepared in a format compatible with the EN 16931-1:2017 +A1 2019 (E) and its errata, must be consistent with the syntaxes listed in the CEN TS 16931-2 document

- UBL 2.1, for files in UBL
- UN/CEFACT CII 16B for CII format files.

### 4.1.3. ITALIAN RULES

#### 4.1.3.1. DEFINITION OF THE ITALIAN CORE INVOICE USAGE SPECIFICATION

The rules of *CIUS-IT* complete those already provided for by the semantic model and by each of the syntaxes indicated by the standard, ensuring that the invoice file, compiled in compliance with them, contains all the elements to be accepted and transmitted.

Triggering of the *CIUS* relating to letter B referred to in paragraph 3 above, or the domestic *CIUS*, is activated when the BT-40 "Seller country code" is valued at IT; while the *CIUS* relating to the letter A referred to in paragraph 3 above, or the cross-border *CIUS*, are activated when the BT-55 "Buyer country code" is populated with IT and the BT-40 is different from IT.

The *CIUS-IT* is identified, within the file in which the invoice is represented, discriminating according to the value present in BT-40 and BT-55 by means of the following entries that value the BT-24:

- BT-40 equals to IT, then:

|       |      |                              |                                                                                                                   |
|-------|------|------------------------------|-------------------------------------------------------------------------------------------------------------------|
| BT-24 | 1..1 | Specification identification | urn:cen.eu:en16931:2017#compliant#urn:fatturapa.gov:it:CIUS-IT:2.0.0#conformant#urn:fatturapa.gov:it:EXT-IT:1.0.0 |
|-------|------|------------------------------|-------------------------------------------------------------------------------------------------------------------|

- BT-40 different from IT e BT-55 equals to IT, then:

|       |      |                              |                                                                      |
|-------|------|------------------------------|----------------------------------------------------------------------|
| BT-24 | 1..1 | Specification identification | urn:cen.eu:en16931:2017#compliant#urn:fatturapa.gov.it:CIUS-IT:2.0.0 |
|-------|------|------------------------------|----------------------------------------------------------------------|

By way of example and not exhaustively, it is shown below how the identifier is expressed in the two syntaxes if the invoice is cross-border (i.e. BT-40 different from IT and BT-55 equal to IT):

for **UBL 2.1**

```
<cbc:CustomizationID>
  urn:cen.eu:en16931:2017#compliant#urn:fatturapa.gov.it:CIUS-IT:2.0.0
</cbc:CustomizationID>
```

for **UN/CEFACT CII 16B**

```
<rsm:ExchangedDocumentContext>
  <ram:GuidelineSpecifiedDocumentContextParameter>
    <ram:ID>
      urn:cen.eu:en16931:2017#compliant#urn:fatturapa.gov.it:CIUS-IT:2.0.0
    </ram:ID>
  </ram:GuidelineSpecifiedDocumentContextParameter>
</rsm:ExchangedDocumentContext>
```

CIUS-IT provides for specific use and restrictions on the information elements (BT - Business Term) of the semantic model so that invoices expressed in the languages provided for by the European directive can be transmitted to the recipient Public Administrations through the *SDI*.

The rules defined within the CIUS-IT are listed in **Errore. L'origine riferimento non è stata trovata..**

#### Directions for delivery

To define the buyer's electronic address, the syntax provided by the European standard on electronic invoicing (EN16931) is used, which makes it possible to declare both the electronic address identifier and the identification scheme on which it is based on the invoice.

The identification scheme "0201" is the code in the list of EAS codes (Electronic Address Scheme) corresponding to the Index of Public Administrations, that contains a list of all the unique electronic addresses that can be used.

In the section dedicated to the buyer, the electronic address tag must be accompanied by a specific attribute (schemeID) containing the value "0201".

Below is an example of how the tag will be constructed assuming that "UFF001" is an IPA code:

- for UBL invoice:

```
<cbc:EndpointID schemeID="0201">UFF001</cbc:EndpointID>
```

- For CII invoice:

```
<ram:URIID schemeID="0201">UFF001</ram:URIID>
```

#### **4.1.3.2. DEFINITION OD EXTENSIONS**

For domestic invoices, in addition to CIUS-IT, as described above, a series of "Extensions" are also valid (see what is illustrated in paragraph 3, letter C).

As a domestic invoice is recognised because it includes the value of BT-40 with the initials of the country of origin, that is, in this case, the initials IT (Italy), then it will need to be prepared in such a way as to respond both to the semantic restrictions of CIUS-IT and to the rules defined on further elements through the Extensions, in order to guarantee compliance with Italian tax peculiarities.

## 4.2. TRANSLATION PROCESS

The invoice files that have passed the checks referred to in sections 1 and 2 of paragraph 4.3, are passed to the translation service which has the purpose of producing an XML file in the *XMLPA*.

The “translated” XML file differs from the file in XMLPA “native” from the nomenclature (see paragraph 3.1).

The translated file in *XMLPA* contains, as attachments (tag <Attachment>):

- the original invoice file, recognisable by the value contained in the field<AttachmentName> :  
  
    <AttachmentName> original\_invoice </AttachmentName>
- any file in “.txt” format containing the list of unmapped values, recognisable by the value contained in the field<AttachmentName> :  
  
    <AttachmentName>not-mapped-values.txt</AttachmentName>
- any file in “.csv” format containing the list of truncated values because they are longer than the maximum expected in the XMLPA format, recognisable by the value contained in the field<AttachmentName> :  
  
    <AttachmentName>trimmed\_fields.csv</AttachmentName>.

### 4.3. CHECKS

The SDI, for each file correctly received, carries out a series of checks in preparation for forwarding of it to the recipient. Failure to pass these checks generates the rejection of the file which, consequently, is not forwarded to the recipient of the invoice

Some types of control do not depend on the type of file (in "CEN compliant" format or in the XMLPA format), in particular the controls:

- on compliance with the file naming rules;
- of uniqueness of the file;
- of integrity and validity of the signature (for signed files);
- on compliance with the general rules of structure of a file in XML format.

Other types of controls are reserved only for files in CEN-compliant format. In particular:

#### Syntactic check

The verification is performed in order to verify the compliance of the UBL or CII file with the respective XSD schemes; if the check fails, the file is rejected with the following reason:

Code 00701 - File does not conform to the correct syntax (in the description of the message there is a precise indication of the non-conformity, as shown in the parsing of the file)

#### Semantic verification

Verification is performed in order to intercept UBL or CII file cases that are not compliant with semantic data model of the core elements of an electronic invoice; if the check fails, the file is rejected with the following reason:

Code 00702 - File not compliant with the semantic model (in the description of the message the precise indication of the non-compliance is reported, as shown in the parsing of the file).

#### CIUS verification

Verification is performed in order to intercept file UBL or CII cases that do not comply with the restrictions provided for by the CIUS-IT; if the check fails, the file is rejected with the following reason:

Code 00703 - File not compliant with the CIUS-IT and/or the Extensions (the description of the message contains the precise indication of the non-compliance, as shown in the parsing of the file).

The controls applied to the translated file are those provided for in the Technical Specifications referred to in Annexes A and B of Italian Ministerial Decree 55/2013 for files in XMLPA.

#### 4.4. RECEIPT/NOTIFICATION MANAGEMENT

The process involves the exchange between the parties of receipts/notifications which constitute, for the subjects who receive them, feedback on the processing of the file and on the progress of the invoicing process.

The types of receipts/notifications remain those defined in the SDI Specifications and are forwarded through the same channel used for transmission of the invoice.

Also with regard to the nomenclature of notifications, the same rules defined in the SDI specifications, with which it will be possible, through the 'country code' component, to distinguish the type of file transmitted (XMLPA, UBL, CII).

##### Bilingualism of the Rejection Notice

With regard to the information describing the errors present in the 'rejection notification', Italian-English bilingualism is envisaged for all types of invoices received by the SDI.

The 'rejection notification' maintains the same structure already provided for by the SDI specifications, with the duplication of the <Error> tag to manage bilingualism: the single tag will be repeated twice with the first occurrence valued for the Italian language and the second for its translation into English.

Example:

```
[...]
<IdentificativoSdi>141912648</IdentificativoSdi>
  <NomeFile>UB01234567890_00338.xml</NomeFile>
  <DataOraRicezione>2019-02-14T17:12:54.000+01:00</DataOraRicezione>
  <ListaErrori>
    <Errore>
      <Codice>00404</Codice>
      <Descrizione>Fattura duplicata: Fattura duplicata numero PE000005
                    del 30/11/2018, posizione nel lotto 1</Descrizione>
    </Errore>
    <Errore>
      <Codice>00404</Codice>
      <Descrizione>Duplicated Invoice : Duplicated Invoice number PE000005
                    of 30/11/2018, position 1 in the lot</Descrizione>
    </Errore>
  </ListaErrori>
  <MessaggioId>1125772081</MessaggioId>
[...]
```

## APPENDIX 1: EUROPEAN SEMANTIC MODEL

The model represented in this Appendix is that established by the standard English-language journal of the

EN 16931-1:2017 +A1:2019 (E) (November 2019 edition) and related errata EN 16931-1:2017+A1:2019/AC:2020 which constitutes, with validity 27 August 2020, an integral part thereof.

The standard is published on the website of the Italian Standardisation Body ([www.uni.com](http://www.uni.com)) in the area Catalogue-Standards and replaces UNI EN 16931-1:2017; the contents of the published standard are accessible after registration.

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In case of uncertainty, users must always refer to the content of the publication provided by UNI which makes the official authorised text available at the following link: <http://store.uni.com/catalogo/index.php/uni-en-16931-1-2019.html>.

Regarding the errata, reference to the following link is valid : <http://store.uni.com/catalogo/en-16931-1-2017-a1-2019-ac-2020>.

The suffix Type has been removed from the values listed in the column Semantic data type for improved readability.

| ID   | Level | Cardinality | Business Term      | Description                                           | Usage Note                                                                                                                                                                                                                                                                                                                                     | Req. ID | Semantic data type <sup>3</sup> |
|------|-------|-------------|--------------------|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
| BT-1 | +     | 1..1        | Invoice number     | A unique identification of the Invoice.               | The sequential number required in Article 226(2) of the directive 2006/112/EC [2], to uniquely identify the Invoice within the business context, time-frame, operating systems and records of the Seller. It may be based on one or more series of numbers, which may include alphanumeric characters. No identification scheme is to be used. | R56     | Identifier                      |
| BT-2 | +     | 1..1        | Invoice issue date | The date when the Invoice was issued.                 |                                                                                                                                                                                                                                                                                                                                                | R56     | Date                            |
| BT-3 | +     | 1..1        | Invoice type code  | A code specifying the functional type of the Invoice. | Commercial invoices and credit notes are defined according the entries in UNTDID 1001 [6].<br>Other entries of UNTDID 1001 [6] with specific invoices or credit notes may be used if applicable.                                                                                                                                               | R44     | Code                            |



| ID   | Level | Cardinality | Business Term                | Description                                                                                                       | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                           | Req. ID  | Semantic data type <sup>3</sup> |
|------|-------|-------------|------------------------------|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------|
| BT-5 | +     | 1..1        | Invoice currency code        | The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency.      | Only one currency shall be used in the Invoice, except for the Invoice total VAT amount in accounting currency (BT-111) in accordance with article 230 of Directive 2006/112/EC on VAT [2].<br>The lists of valid currencies are registered with the ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds".                                                                             | R54, R47 | Code                            |
| BT-6 | +     | 0..1        | VAT accounting currency code | The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller. | Shall be used in combination with the Invoice total VAT amount in accounting currency (BT-111) when the VAT accounting currency code differs from the Invoice currency code.<br>The lists of valid currencies are registered with the ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds". Please refer to Article 230 of the Council Directive 2006/112/EC [2] for more information. | R54      | Code                            |

| ID    | Level | Cardinality | Business Term                   | Description                                                                                                                                                                                            | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Req. ID    | Semantic data type <sup>3</sup> |
|-------|-------|-------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------|
| BT-7  | +     | 0..1        | Value added tax point date      | The date when the VAT becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the VAT directive. | The tax point is usually the date goods were supplied or services completed (the 'basic tax point'). There are some variations. Please refer to Article 226 (7) of the Council Directive 2006/112/EC [2] for more information.<br>This element is required if the Value added tax point date is different from the Invoice issue date.<br>Both Buyer and Seller should use the Tax Point Date when provided by the Seller. The use of BT-7 and BT-8 is mutually exclusive. | R45<br>R46 | Date                            |
| BT-8  | +     | 0..1        | Value added tax point date code | The code of the date when the VAT becomes accountable for the Seller and for the Buyer.                                                                                                                | The code shall distinguish between the following entries of UNTDID 2005 [6]:<br>- Invoice document issue date<br>- Delivery date, actual<br>- Paid to dateThe Value added tax point date code is used if the Value added tax point date is not known when the invoice is issued. The use of BT-8 and BT-7 is mutually exclusive.                                                                                                                                           | R45<br>R46 | Code                            |
| BT-9  | +     | 0..1        | Payment due date                | The date when the payment is due.                                                                                                                                                                      | The payment due date reflects the due date of the net payment. For partial payments it states the first net due date. The corresponding description of more complex payment terms can be stated in BT-20 Payment terms.                                                                                                                                                                                                                                                    | R60        | Date                            |
| BT-10 | +     | 0..1        | Buyer reference                 | An identifier assigned by the Buyer used for internal routing purposes.                                                                                                                                | The identifier is defined by the Buyer (e.g. contact ID, department, office id, project code), but provided by the Seller in the Invoice.                                                                                                                                                                                                                                                                                                                                  | R8         | Text                            |

| ID    | Level | Cardinality | Business Term              | Description                                                                                         | Usage Note                                                                                                                                                                                                                                                                                                  | Req. ID  | Semantic data type <sup>3</sup> |
|-------|-------|-------------|----------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------|
| BT-11 | +     | 0..1        | Project reference          | The identification of the project the invoice refers to                                             |                                                                                                                                                                                                                                                                                                             | R44      | Document reference              |
| BT-12 | +     | 0..1        | Contract reference         | The identification of a contract.                                                                   | The contract identifier should be unique in the context of the specific trading relationship and for a defined time period.                                                                                                                                                                                 | R7       | Document reference              |
| BT-13 | +     | 0..1        | Purchase order reference   | An identifier of a referenced purchase order, issued by the Buyer.                                  |                                                                                                                                                                                                                                                                                                             | R5, R56  | Document reference              |
| BT-14 | +     | 0..1        | Sales order reference      | An identifier of a referenced sales order, issued by the Seller.                                    |                                                                                                                                                                                                                                                                                                             | R41      | Document reference              |
| BT-15 | +     | 0..1        | Receiving advice reference | An identifier of a referenced receiving advice.                                                     |                                                                                                                                                                                                                                                                                                             | R10, R56 | Document reference              |
| BT-16 | +     | 0..1        | Despatch advice reference  | An identifier of a referenced despatch advice.                                                      |                                                                                                                                                                                                                                                                                                             | R9, R56  | Document reference              |
| BT-17 | +     | 0..1        | Tender or lot reference    | The identification of the call for tender or lot the invoice relates to.                            | In some countries a reference to the call for tender that has led to the contract shall be provided.                                                                                                                                                                                                        | R7, R4   | Document reference              |
| BT-18 | +     | 0..1        | Invoiced object identifier | An identifier for an object on which the invoice is based, given by the Seller.                     | It may be a subscription number, telephone number, meter point, vehicle, person etc., as applicable.<br><br>If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list [6] entries. | R33      | Identifier                      |
|       |       | 0..1        | Scheme identifier          | The identification scheme identifier of the Invoiced object identifier.                             |                                                                                                                                                                                                                                                                                                             |          |                                 |
| BT-19 | +     | 0..1        | Buyer accounting reference | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. |                                                                                                                                                                                                                                                                                                             | R2, R4   | Text                            |

| ID    | Level | Cardinality | Business Term             | Description                                                                                                                                                                                          | Usage Note                                                                                                                                                                                                                                      | Req. ID | Semantic data type <sup>3</sup> |
|-------|-------|-------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
| BT-20 | +     | 0..1        | Payment terms             | A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties).                                                                   | This element may contain multiple lines and multiple terms.                                                                                                                                                                                     | R60     | Text                            |
| BG-1  | +     | 0..n        | INVOICE NOTE              | A group of business terms providing textual notes that are relevant for the invoice, together with an indication of the note subject.                                                                |                                                                                                                                                                                                                                                 | R56     |                                 |
| BT-21 | ++    | 0..1        | Invoice note subject code | The subject of the textual note in BT-22.                                                                                                                                                            | To be chosen from the entries in UNTDID 4451 [6].                                                                                                                                                                                               | R56     | Text                            |
| BT-22 | ++    | 1..1        | Invoice note              | A textual note that gives unstructured information that is relevant to the Invoice as a whole.                                                                                                       | Such as the reason for any correction or assignment note in case the invoice has been factored                                                                                                                                                  | R56     | Text                            |
| BG-2  | +     | 1..1        | PROCESS CONTROL           | A group of business terms providing information on the business process and rules applicable to the Invoice document.                                                                                |                                                                                                                                                                                                                                                 | R44     |                                 |
| BT-23 | ++    | 0..1        | Business process type     | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.                                                          | To be specified by the Buyer.                                                                                                                                                                                                                   | R44     | Text                            |
| BT-24 | ++    | 1..1        | Specification identifier  | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. | This identifies compliance or conformance to this document. Compliant invoices specify: urn:cen.eu:en16931:2017. Invoices, compliant to a user specification may identify that user specification here. No identification scheme is to be used. | R44     | Identifier                      |

| ID    | Level | Cardinality | Business Term                | Description                                                                                                                                                          | Usage Note                                                                                                                                                                                             | Req. ID    | Semantic data type <sup>3</sup> |
|-------|-------|-------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------|
| BG-3  | +     | 0..n        | PRECEDING INVOICE REFERENCE  | A group of business terms providing information on one or more preceding Invoices.                                                                                   | To be used in case:<br>- a preceding invoice is corrected<br>- preceding partial invoices are referred to from a final invoice<br>-preceding pre-payment invoices are referred to from a final invoice | R11<br>R12 |                                 |
| BT-25 | ++    | 1..1        | Preceding Invoice reference  | The identification of an Invoice that was previously sent by the Seller.                                                                                             |                                                                                                                                                                                                        | R11<br>R12 | Document reference              |
| BT-26 | ++    | 0..1        | Preceding Invoice issue date | The date when the Preceding Invoice was issued.                                                                                                                      | The Preceding Invoice issue date shall be provided in case the Preceding Invoice identifier is not unique.                                                                                             | R11<br>R12 | Date                            |
| BG-4  | +     | 1..1        | SELLER                       | A group of business terms providing information about the Seller.                                                                                                    |                                                                                                                                                                                                        | R48        |                                 |
| BT-27 | ++    | 1..1        | Seller name                  | The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons. |                                                                                                                                                                                                        | R48        | Text                            |
| BT-28 | ++    | 0..1        | Seller trading name          | A name by which the Seller is known, other than Seller name (also known as Business name).                                                                           | This may be used if different from the Seller name.                                                                                                                                                    | R48        | Text                            |

| ID    | Level | Cardinality | Business Term                        | Description                                                                                                                                                          | Usage Note                                                                                                                                                                                                                                                                                                                                   | Req. ID | Semantic data type <sup>3</sup> |
|-------|-------|-------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
| BT-29 | ++    | 0..n        | Seller identifier                    | An identification of the Seller.                                                                                                                                     | For many systems, the Seller identifier is a key piece of information. Multiple Seller identifiers may be assigned or specified. They may be differentiated by using various identification schemes. If no scheme is specified, it should be known by Buyer and Seller, e.g. a previously exchanged Buyer assigned identifier of the Seller. | R57     | Identifier                      |
|       |       | 0..1        | Scheme identifier                    | The identification scheme identifier of the Seller identifier.                                                                                                       | If used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.                                                                                                                                                                                                 |         |                                 |
| BT-30 | ++    | 0..1        | Seller legal registration identifier | An identifier issued by an official registrar that identifies the Seller as a legal entity or person.                                                                | If no identification scheme is specified, it should be known by Buyer and Seller.                                                                                                                                                                                                                                                            | R52     | Identifier                      |
|       |       | 0..1        | Scheme identifier                    | The identification scheme identifier of the Seller legal registration identifier.                                                                                    | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.                                                                                                                                                                                                            |         |                                 |
| BT-31 | ++    | 0..1        | Seller VAT identifier                | The Seller's VAT identifier (also known as Seller VAT identification number).                                                                                        | VAT number prefixed by a country code. A VAT registered Supplier shall include his VAT ID, except when he uses a tax representative.                                                                                                                                                                                                         | R52     | Identifier                      |
| BT-32 | ++    | 0..1        | Seller tax registration identifier   | The local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. | This information may affect how the Buyer settles the payment (such as for social security fees). E.g. in some countries, if the Seller is not registered as a tax paying entity then the Buyer is required to withhold the amount of the tax and pay it on behalf of the Seller.                                                            | R47     | Identifier                      |
| BT-33 | ++    | 0..1        | Seller additional legal information  | Additional legal information relevant for the Seller.                                                                                                                | Such as share capital.                                                                                                                                                                                                                                                                                                                       | R47     | Text                            |

| ID     | Level | Cardinality | Business Term              | Description                                                                                                         | Usage Note                                                                                            | Req. ID  | Semantic data type <sup>3</sup> |
|--------|-------|-------------|----------------------------|---------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------|---------------------------------|
| BT-34  | ++    | 0..1        | Seller electronic address  | Identifies the Seller's electronic address to which the application level response to the invoice may be delivered. | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. | R13, R57 | Identifier                      |
|        |       | 1..1        | Scheme identifier          | The identification scheme identifier of the Seller electronic address.                                              |                                                                                                       |          |                                 |
| BG-5   | ++    | 1..1        | SELLER POSTAL ADDRESS      | A group of business terms providing information about the address of the Seller.                                    | Sufficient components of the address are to be filled to comply with legal requirements.              | R53      |                                 |
| BT-35  | +++   | 0..1        | Seller address line 1      | The main address line in an address.                                                                                | Usually the street name and number or post office box.                                                | R53      | Text                            |
| BT-36  | +++   | 0..1        | Seller address line 2      | An additional address line in an address that can be used to give further details supplementing the main line.      |                                                                                                       | R53      | Text                            |
| BT-162 | +++   | 0..1        | Seller address line 3      | An additional address line in an address that can be used to give further details supplementing the main line.      |                                                                                                       | R53      | Text                            |
| BT-37  | +++   | 0..1        | Seller city                | The common name of the city, town or village, where the Seller address is located.                                  |                                                                                                       | R53      | Text                            |
| BT-38  | +++   | 0..1        | Seller post code           | The identifier for an addressable group of properties according to the relevant postal service.                     | Such as a ZIP code or a post code.                                                                    | R53      | Text                            |
| BT-39  | +++   | 0..1        | Seller country subdivision | The subdivision of a country.                                                                                       | Such as a region, a county, a state, a province, etc.                                                 | R53      | Text                            |

| ID    | Level | Cardinality | Business Term                   | Description                                                                              | Usage Note                                                                                                                                                                                                                                          | Req. ID | Semantic data type <sup>3</sup> |
|-------|-------|-------------|---------------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
| BT-40 | +++   | 1..1        | Seller country code             | A code that identifies the country.                                                      | If no tax representative is specified, this is the country where VAT is liable. The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions". | R53     | Code                            |
| BG-6  | ++    | 0..1        | SELLER CONTACT                  | A group of business terms providing contact information about the Seller.                |                                                                                                                                                                                                                                                     | R57     |                                 |
| BT-41 | +++   | 0..1        | Seller contact point            | A contact point for a legal entity or person.                                            | Such as person name, contact identification, department or office identification.                                                                                                                                                                   | R57     | Text                            |
| BT-42 | +++   | 0..1        | Seller contact telephone number | A phone number for the contact point.                                                    |                                                                                                                                                                                                                                                     | R57     | Text                            |
| BT-43 | +++   | 0..1        | Seller contact email address    | An e-mail address for the contact point.                                                 |                                                                                                                                                                                                                                                     | R57     | Text                            |
| BG-7  | +     | 1..1        | BUYER                           | A group of business terms providing information about the Buyer.                         |                                                                                                                                                                                                                                                     | R57     |                                 |
| BT-44 | ++    | 1..1        | Buyer name                      | The full name of the Buyer.                                                              |                                                                                                                                                                                                                                                     | R57     | Text                            |
| BT-45 | ++    | 0..1        | Buyer trading name              | A name by which the Buyer is known, other than Buyer name (also known as Business name). | This may be used if different from the Buyer name.                                                                                                                                                                                                  | R57     | Text                            |
| BT-46 | ++    | 0..1        | Buyer identifier                | An identifier of the Buyer.                                                              | If no scheme is specified, it should be known by Buyer and Seller, e.g. a previously exchanged Seller assigned identifier of the Buyer.                                                                                                             | R57     | Identifier                      |
|       |       | 0..1        | Scheme identifier               | The identification scheme identifier of the Buyer identifier.                            | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.                                                                                                                   |         |                                 |

| ID    | Level | Cardinality | Business Term                       | Description                                                                                                    | Usage Note                                                                                                                                                          | Req. ID       | Semantic data type <sup>3</sup> |
|-------|-------|-------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------|
| BT-47 | ++    | 0..1        | Buyer legal registration identifier | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.           | If no identification scheme is specified, it should be known by Buyer and Seller, e.g. the identifier that is exclusively used in the applicable legal environment. | R47, R52, R57 | Identifier                      |
|       |       | 0..1        | Scheme identifier                   | The identification scheme identifier of the Buyer legal registration identifier.                               | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.                                   |               |                                 |
| BT-48 | ++    | 0..1        | Buyer VAT identifier                | The Buyer's VAT identifier (also known as Buyer VAT identification number).                                    | VAT number prefixed by a country code based on EN ISO 3166-1 "Codes for the representation of names of countries and their subdivisions"                            | R45, R52, R57 | Identifier                      |
| BT-49 | ++    | 0..1        | Buyer electronic address            | Identifies the Buyer's electronic address to which the invoice is delivered.                                   | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility.                                                               | R13, R57      | Identifier                      |
|       |       | 1..1        | Scheme identifier                   | The identification scheme identifier of the Buyer electronic address.                                          |                                                                                                                                                                     |               |                                 |
| BG-8  | ++    | 1..1        | BUYER POSTAL ADDRESS                | A group of business terms providing information about the postal address for the Buyer.                        | Sufficient components of the address are to be filled to comply with legal requirements.                                                                            | R53           |                                 |
| BT-50 | +++   | 0..1        | Buyer address line 1                | The main address line in an address.                                                                           | Usually the street name and number or post office box.                                                                                                              | R53           | Text                            |
| BT-51 | +++   | 0..1        | Buyer address line 2                | An additional address line in an address that can be used to give further details supplementing the main line. |                                                                                                                                                                     | R53           | Text                            |

| ID     | Level | Cardinality | Business Term                  | Description                                                                                                    | Usage Note                                                                                                                                                                                                                                                                                           | Req. ID | Semantic data type <sup>3</sup> |
|--------|-------|-------------|--------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
| BT-163 | +++   | 0..1        | Buyer address line 3           | An additional address line in an address that can be used to give further details supplementing the main line. |                                                                                                                                                                                                                                                                                                      | R53     | Text                            |
| BT-52  | +++   | 0..1        | Buyer city                     | The common name of the city, town or village, where the Buyer's address is located.                            |                                                                                                                                                                                                                                                                                                      | R53     | Text                            |
| BT-53  | +++   | 0..1        | Buyer post code                | The identifier for an addressable group of properties according to the relevant postal service.                | Such as a ZIP code or a post code.                                                                                                                                                                                                                                                                   | R53     | Text                            |
| BT-54  | +++   | 0..1        | Buyer country subdivision      | The subdivision of a country.                                                                                  | Such as a region, a county, a state, a province, etc.                                                                                                                                                                                                                                                | R53     | Text                            |
| BT-55  | +++   | 1..1        | Buyer country code             | A code that identifies the country.                                                                            | The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions".                                                                                                                                  | R53     | Code                            |
| BG-9   | ++    | 0..1        | BUYER CONTACT                  | A group of business terms providing contact information relevant for the Buyer.                                | Contact details can be given by the Buyer at the time of the ordering or as master data exchanged prior to ordering. Contact details should not be used for the purpose of routing the received Invoice internally by the recipient; the Buyer reference identifier should be used for this purpose. | R57     |                                 |
| BT-56  | +++   | 0..1        | Buyer contact point            | A contact point for a legal entity or person.                                                                  | Such as person name, contact identification, department or office identification.                                                                                                                                                                                                                    | R57     | Text                            |
| BT-57  | +++   | 0..1        | Buyer contact telephone number | A phone number for the contact point.                                                                          |                                                                                                                                                                                                                                                                                                      | R57     | Text                            |
| BT-58  | +++   | 0..1        | Buyer contact email address    | An e-mail address for the contact point.                                                                       |                                                                                                                                                                                                                                                                                                      | R57     | Text                            |

| ID    | Level | Cardinality | Business Term                       | Description                                                                                               | Usage Note                                                                                                                                           | Req. ID | Semantic data type <sup>3</sup> |
|-------|-------|-------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
| BG-10 | +     | 0..1        | PAYEE                               | A group of business terms providing information about the Payee, i.e. the role that receives the payment. | The role of Payee may be fulfilled by another party than the Seller, e.g. a factoring service.                                                       | R1, R57 |                                 |
| BT-59 | ++    | 1..1        | Payee name                          | The name of the Payee.                                                                                    | Shall be used when the Payee is different from the Seller. The Payee name may however be the same as the Seller name.                                | R1, R57 | Text                            |
| BT-60 | ++    | 0..1        | Payee identifier                    | An identifier for the Payee.                                                                              | If no scheme is specified, it should be known by Buyer and Seller, e.g. a previously exchanged Buyer or Seller assigned identifier.                  | R1, R57 | Identifier                      |
|       |       | 0..1        | Scheme identifier                   | The identification scheme identifier of the Payee identifier.                                             | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.                    |         |                                 |
| BT-61 | ++    | 0..1        | Payee legal registration identifier | An identifier issued by an official registrar that identifies the Payee as a legal entity or person.      | If no scheme is specified, it should be known by Buyer and Seller, e.g. the identifier that is exclusively used in the applicable legal environment. | R1      | Identifier                      |
|       |       | 0..1        | Scheme identifier                   | The identification scheme identifier of the Payee legal registration identifier.                          | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.                    |         |                                 |
| BG-11 | +     | 0..1        | SELLER TAX REPRESENTATIVE PARTY     | A group of business terms providing information about the Seller's tax representative.                    |                                                                                                                                                      | R57     |                                 |
| BT-62 | ++    | 1..1        | Seller tax representative name      | The full name of the Seller's tax representative party.                                                   |                                                                                                                                                      | R57     | Text                            |

| ID     | Level | Cardinality | Business Term                            | Description                                                                                                    | Usage Note                                                                                                                                                                                                                                            | Req. ID | Semantic data type <sup>3</sup> |
|--------|-------|-------------|------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
| BT-63  | ++    | 1..1        | Seller tax representative VAT identifier | The VAT identifier of the Seller's tax representative party.                                                   | VAT number prefixed by a country code based on EN ISO 3166-1 "Codes for the representation of names of countries and their subdivisions".                                                                                                             | R52     | Identifier                      |
| BG-12  | ++    | 1..1        | SELLER TAX REPRESENTATIVE POSTAL ADDRESS | A group of business terms providing information about the postal address for the tax representative party.     | The Seller tax representative name/postal address shall be provided in the invoice, if the Seller has a tax representative who is liable to pay the VAT due. Sufficient components of the address are to be filled to comply with legal requirements. | R53     |                                 |
| BT-64  | +++   | 0..1        | Tax representative address line 1        | The main address line in an address.                                                                           | Usually the street name and number or the post office box.                                                                                                                                                                                            | R53     | Text                            |
| BT-65  | +++   | 0..1        | Tax representative address line 2        | An additional address line in an address that can be used to give further details supplementing the main line. |                                                                                                                                                                                                                                                       | R53     | Text                            |
| BT-164 | +++   | 0..1        | Tax representative address line 3        | An additional address line in an address that can be used to give further details supplementing the main line. |                                                                                                                                                                                                                                                       | R53     | Text                            |
| BT-66  | +++   | 0..1        | Tax representative city                  | The common name of the city, town or village, where the tax representative address is located.                 |                                                                                                                                                                                                                                                       | R53     | Text                            |
| BT-67  | +++   | 0..1        | Tax representative post code             | The identifier for an addressable group of properties according to the relevant postal service.                | Such as a ZIP code or a post code.                                                                                                                                                                                                                    | R53     | Text                            |
| BT-68  | +++   | 0..1        | Tax representative country subdivision   | The subdivision of a country.                                                                                  | Such as a region, a county, a state, a province, etc.                                                                                                                                                                                                 | R53     | Text                            |

| ID    | Level | Cardinality | Business Term                   | Description                                                                                                         | Usage Note                                                                                                                                                                                       | Req. ID       | Semantic data type <sup>3</sup> |
|-------|-------|-------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------|
| BT-69 | +++   | 1..1        | Tax representative country code | A code that identifies the country.                                                                                 | Country where VAT is liable. The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions". | R53           | Code                            |
| BG-13 | +     | 0..1        | DELIVERY INFORMATION            | A group of business terms providing information about where and when the goods and services invoiced are delivered. |                                                                                                                                                                                                  | R31, R32, R57 |                                 |
| BT-70 | ++    | 0..1        | Deliver to party name           | The name of the party to which the goods and services are delivered.                                                | Shall be used if the Deliver to party is different from the Buyer.                                                                                                                               | R57           | Text                            |
| BT-71 | ++    | 0..1        | Deliver to location identifier  | An identifier for the location at which the goods and services are delivered.                                       | If no scheme is specified, it should be known by Buyer and Seller, e.g. a previously exchanged Buyer or Seller assigned identifier.                                                              | R32           | Identifier                      |
|       |       | 0..1        | Scheme identifier               | The identification scheme identifier of the Deliver to location identifier.                                         | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.                                                                |               |                                 |
| BT-72 | ++    | 0..1        | Actual delivery date            | the date on which the supply of goods or services was made or completed.                                            |                                                                                                                                                                                                  | R31           | Date                            |
| BG-14 | ++    | 0..1        | INVOICING PERIOD                | A group of business terms providing information on the invoice period.                                              | Used to indicate when the period covered by the invoice starts and when it ends. Also called delivery period.                                                                                    | R34           |                                 |
| BT-73 | +++   | 0..1        | Invoicing period start date     | The date when the Invoice period starts.                                                                            | The initial date of delivery of goods or services.                                                                                                                                               | R34           | Date                            |
| BT-74 | +++   | 0..1        | Invoicing period end date       | The date when the Invoice period ends.                                                                              | The date on which the delivery of goods or services was completed.                                                                                                                               | R34           | Date                            |

| ID     | Level | Cardinality | Business Term                  | Description                                                                                                                   | Usage Note                                                                                                                                                          | Req. ID | Semantic data type <sup>3</sup> |
|--------|-------|-------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
| BG-15  | ++    | 0..1        | DELIVER TO ADDRESS             | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. | In the case of pick-up, the deliver to address is the pick-up address. Sufficient components of the address are to be filled to comply with legal requirements.     | R32     |                                 |
| BT-75  | +++   | 0..1        | Deliver to address line 1      | The main address line in an address.                                                                                          | Usually the street name and number.                                                                                                                                 | R32     | Text                            |
| BT-76  | +++   | 0..1        | Deliver to address line 2      | An additional address line in an address that can be used to give further details supplementing the main line.                |                                                                                                                                                                     | R32     | Text                            |
| BT-165 | +++   | 0..1        | Deliver to address line 3      | An additional address line in an address that can be used to give further details supplementing the main line.                |                                                                                                                                                                     | R32     | Text                            |
| BT-77  | +++   | 0..1        | Deliver to city                | The common name of the city, town or village, where the deliver to address is located.                                        |                                                                                                                                                                     | R32     | Text                            |
| BT-78  | +++   | 0..1        | Deliver to post code           | The identifier for an addressable group of properties according to the relevant postal service.                               | Such as a ZIP code or a post code.                                                                                                                                  | R32     | Text                            |
| BT-79  | +++   | 0..1        | Deliver to country subdivision | The subdivision of a country.                                                                                                 | Such as a region, a county, a state, a province, etc.                                                                                                               | R32     | Text                            |
| BT-80  | +++   | 1..1        | Deliver to country code        | A code that identifies the country.                                                                                           | The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions". | R32     | Code                            |
| BG-16  | +     | 0..1        | PAYMENT INSTRUCTIONS           | A group of business terms providing information about the payment.                                                            |                                                                                                                                                                     | R58     |                                 |

| ID    | Level | Cardinality | Business Term           | Description                                                                                         | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Req. ID  | Semantic data type <sup>3</sup> |
|-------|-------|-------------|-------------------------|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------|
| BT-81 | ++    | 1..1        | Payment means type code | The means, expressed as code, for how a payment is expected to be or has been settled.              | Entries from the UNTDID 4461 code list [6] shall be used. Distinction should be made between SEPA and non-SEPA payments, and between credit payments, direct debits, card payments and other instruments.                                                                                                                                                                                                                                                                                                | R58      | Code                            |
| BT-82 | ++    | 0..1        | Payment means text      | The means, expressed as text, for how a payment is expected to be or has been settled.              | Such as cash, credit transfer, direct debit, credit card, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                           | R58      | Text                            |
| BT-83 | ++    | 0..1        | Remittance information  | A textual value used to establish a link between the payment and the Invoice, issued by the Seller. | Used for creditor's critical reconciliation information. This information element helps the Seller to assign an incoming payment to the relevant payment process. When specifying the textual value, which is commonly the invoice number of the invoice being paid, but may be another seller reference, the buyer should indicate this reference in his payment order when executing the payment. In a payment transaction this reference is transferred back to the Seller as Remittance Information. | R56, R62 | Text                            |

| ID    | Level | Cardinality | Business Term   | Description                                                    | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Req. ID | Semantic data type <sup>3</sup> |
|-------|-------|-------------|-----------------|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
|       |       |             |                 |                                                                | <p>In order to allow for automatic processing of cross-border SEPA payments, only Latin characters should be used in this field, with a maximum of 140 characters. Reference section 1.4 of the SEPA credit transfer and SEPA direct debit scheme implementation guides [13] and [14] for details of the allowed characters. Other rules may apply for SEPA payments within national borders.</p> <p>If remittance information is structured according to the ISO 11649:2009 standard [16] for Structured RF Creditor Reference, it shall be mapped to the Structured Remittance Information Creditor Reference field in SEPA payments messages.</p> <p>If remittance information is structured according to the EACT standard for automated reconciliation [17], it shall be mapped to the Unstructured Remittance Information field in SEPA payments messages."</p> <p>If remittance information is to be mapped to the End To End Identification field or to the Structured Remittance Information Creditor Reference field in SEPA payments messages, then in addition to the Latin character set restriction, the content shall not start or end with a '/' and the content shall not contain '//'. See reference [15].</p> |         |                                 |
| BG-17 | ++    | 0..n        | CREDIT TRANSFER | A group of business terms to specify credit transfer payments. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | R58     |                                 |

| ID    | Level | Cardinality | Business Term                       | Description                                                                                                           | Usage Note                                                                                                                                                                                                                                                               | Req. ID  | Semantic data type <sup>3</sup> |
|-------|-------|-------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------|
| BT-84 | +++   | 1..1        | Payment account identifier          | A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. | Such as IBAN (in case of a SEPA payment) or a national account number.                                                                                                                                                                                                   | R61, R65 | Identifier                      |
| BT-85 | +++   | 0..1        | Payment account name                | The name of the payment account, at a payment service provider, to which payment should be made.                      |                                                                                                                                                                                                                                                                          | R61, R65 | Text                            |
| BT-86 | +++   | 0..1        | Payment service provider identifier | An identifier for the payment service provider where a payment account is located.                                    | Such as a BIC or a national clearing code where required. No identification scheme to be used.                                                                                                                                                                           | R61, R65 | Identifier                      |
| BG-18 | ++    | 0..1        | PAYMENT CARD INFORMATION            | A group of business terms providing information about card used for payment contemporaneous with invoice issuance.    | Only used if the Buyer had opted to pay by using a payment card such as a credit or debit card.                                                                                                                                                                          | R64      |                                 |
| BT-87 | +++   | 1..1        | Payment card primary account number | The Primary Account Number (PAN) of the card used for payment.                                                        | In accordance with card payments security standards an invoice should never include a full card primary account number. At the moment PCI Security Standards Council has defined that the first 6 digits and last 4 digits are the maximum number of digits to be shown. | R64      | Text                            |
| BT-88 | +++   | 0..1        | Payment card holder name            | The name of the payment card holder.                                                                                  |                                                                                                                                                                                                                                                                          | R64      | Text                            |

| ID    | Level | Cardinality | Business Term                        | Description                                                                                                                                      | Usage Note                                                                                                                                                                                                                | Req. ID  | Semantic data type <sup>3</sup> |
|-------|-------|-------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------|
| BG-19 | ++    | 0..1        | DIRECT DEBIT                         | A group of business terms to specify a direct debit.                                                                                             | This group may be used to give prior notice in the invoice that payment will be made through a SEPA or other direct debit initiated by the Seller, in accordance with the rules of the SEPA or other direct debit scheme. | R69      |                                 |
| BT-89 | +++   | 0..1        | Mandate reference identifier         | Unique identifier assigned by the Payee for referencing the direct debit mandate.                                                                | Used in order to pre-notify the Buyer of a SEPA direct debit.                                                                                                                                                             | R69      | Identifier                      |
| BT-90 | +++   | 0..1        | Bank assigned creditor identifier    | Unique banking reference identifier of the Payee or Seller assigned by the Payee or Seller bank.                                                 | Used in order to pre-notify the Buyer of a SEPA direct debit.                                                                                                                                                             | R69      | Identifier                      |
| BT-91 | +++   | 0..1        | Debited account identifier           | The account to be debited by the direct debit.                                                                                                   |                                                                                                                                                                                                                           | R69      | Identifier                      |
| BG-20 | +     | 0..n        | DOCUMENT LEVEL ALLOWANCES            | A group of business terms providing information about allowances applicable to the Invoice as a whole.                                           | Deductions, such as withheld tax may also be specified in this group.                                                                                                                                                     | R15      |                                 |
| BT-92 | ++    | 1..1        | Document level allowance amount      | The amount of an allowance, without VAT.                                                                                                         |                                                                                                                                                                                                                           | R15, R19 | Amount                          |
| BT-93 | ++    | 0..1        | Document level allowance base amount | The base amount that may be used, in conjunction with the document level allowance percentage, to calculate the document level allowance amount. |                                                                                                                                                                                                                           | R15, R42 | Amount                          |
| BT-94 | ++    | 0..1        | Document level allowance percentage  | The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance amount. |                                                                                                                                                                                                                           | R15, R42 | Percentage                      |

| ID    | Level | Cardinality | Business Term                              | Description                                                                           | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Req. ID            | Semantic data type <sup>3</sup> |
|-------|-------|-------------|--------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------|
| BT-95 | ++    | 1..1        | Document level allowance VAT category code | A coded identification of what VAT category applies to the document level allowance.  | <p>The following entries of UNTDID 5305 [6] are used (further clarification between brackets):</p> <ul style="list-style-type: none"> <li>- Standard rate (Liable for VAT in a standard way)</li> <li>- Zero rated goods (Liable for VAT with a percentage rate of zero)</li> <li>- Exempt from tax (VAT/IGIC/IPSI)</li> <li>- VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply)</li> <li>- VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules)</li> <li>- Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU)</li> <li>- Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI)</li> <li>- Canary Islands General Indirect Tax (Liable for IGIC tax)</li> <li>- Liable for IPSI (Ceuta/Melilla tax)</li> </ul> | R15, R16, R45, R48 | Code                            |
| BT-96 | ++    | 0..1        | Document level allowance VAT rate          | The VAT rate, represented as percentage that applies to the document level allowance. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | R15, R16, R45, R48 | Percentage                      |
| BT-97 | ++    | 0..1        | Document level allowance reason            | The reason for the document level allowance, expressed as text.                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | R15                | Text                            |

| ID     | Level | Cardinality | Business Term                        | Description                                                                                                                                | Usage Note                                                                                                                                                               | Req. ID       | Semantic data type <sup>3</sup> |
|--------|-------|-------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------|
| BT-98  | ++    | 0..1        | Document level allowance reason code | The reason for the document level allowance, expressed as a code.                                                                          | Use entries of the UNTDID 5189 code list [6]. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason. | R15           | Code                            |
| BG-21  | +     | 0..n        | DOCUMENT LEVEL CHARGES               | A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.              |                                                                                                                                                                          | R15           |                                 |
| BT-99  | ++    | 1..1        | Document level charge amount         | The amount of a charge, without VAT.                                                                                                       |                                                                                                                                                                          | R15, R16, R19 | Amount                          |
| BT-100 | ++    | 0..1        | Document level charge base amount    | The base amount that may be used, in conjunction with the document level charge percentage, to calculate the document level charge amount. |                                                                                                                                                                          | R15, R16, R19 | Amount                          |
| BT-101 | ++    | 0..1        | Document level charge percentage     | The percentage that may be used, in conjunction with the document level charge base amount, to calculate the document level charge amount. |                                                                                                                                                                          | R15, R16, R19 | Percentage                      |

| ID     | Level | Cardinality | Business Term                           | Description                                                                        | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Req. ID       | Semantic data type <sup>3</sup> |
|--------|-------|-------------|-----------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------|
| BT-102 | ++    | 1..1        | Document level charge VAT category code | A coded identification of what VAT category applies to the document level charge.  | <p>The following entries of UNTDID 5305 [6] are used (further clarification between brackets):</p> <ul style="list-style-type: none"> <li>- Standard rate (Liable for VAT in a standard way)</li> <li>- Zero rated goods (Liable for VAT with a percentage rate of zero)</li> <li>- Exempt from tax (VAT/IGIC/IPSI)</li> <li>- VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply)</li> <li>- VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules)</li> <li>- Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU)</li> <li>- Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI)</li> <li>- Canary Islands General Indirect Tax (Liable for IGIC tax)</li> <li>- Liable for IPSI (Ceuta/Melilla tax)</li> </ul> | R15, R45, R48 | Code                            |
| BT-103 | ++    | 0..1        | Document level charge VAT rate          | The VAT rate, represented as percentage that applies to the document level charge. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | R15, R45, R48 | Percentage                      |
| BT-104 | ++    | 0..1        | Document level charge reason            | The reason for the document level charge, expressed as text.                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | R15, R16      | Text                            |

| ID     | Level | Cardinality | Business Term                                   | Description                                                                                                  | Usage Note                                                                                                                                                                                                                                                        | Req. ID  | Semantic data type <sup>3</sup> |
|--------|-------|-------------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------|
| BT-105 | ++    | 0..1        | Document level charge reason code               | The reason for the document level charge, expressed as a code.                                               | Use entries of the UNTDID 7161 code list [6]. The Document level charge reason code and the Document level charge reason shall indicate the same charge reason.                                                                                                   | R15, R16 | Code                            |
| BG-22  | +     | 1..1        | DOCUMENT TOTALS                                 | A group of business terms providing the monetary totals for the Invoice.                                     |                                                                                                                                                                                                                                                                   | R40      |                                 |
| BT-106 | ++    | 1..1        | Sum of Invoice line net amount                  | Sum of all Invoice line net amounts in the Invoice.                                                          |                                                                                                                                                                                                                                                                   | R40      | Amount                          |
| BT-107 | ++    | 0..1        | Sum of allowances on document level             | Sum of all allowances on document level in the Invoice.                                                      | Allowances on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount.                                                                                                                                  | R19, R40 | Amount                          |
| BT-108 | ++    | 0..1        | Sum of charges on document level                | Sum of all charges on document level in the Invoice.                                                         | Charges on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount.                                                                                                                                     | R19, R40 | Amount                          |
| BT-109 | ++    | 1..1        | Invoice total amount without VAT                | The total amount of the Invoice without VAT.                                                                 | The Invoice total amount without VAT is the Sum of Invoice line net amount minus Sum of allowances on document level plus Sum of charges on document level.                                                                                                       | R40      | Amount                          |
| BT-110 | ++    | 0..1        | Invoice total VAT amount                        | The total VAT amount for the Invoice.                                                                        | The Invoice total VAT amount is the sum of all VAT category tax amounts.                                                                                                                                                                                          | R40, R49 | Amount                          |
| BT-111 | ++    | 0..1        | Invoice total VAT amount in accounting currency | The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller. | To be used when the VAT accounting currency (BT-6) differs from the Invoice currency code (BT-5) in accordance with article 230 of Directive 2006/112 / EC on VAT.<br>The VAT amount in accounting currency is not used in the calculation of the Invoice totals. | R54      | Amount                          |
| BT-112 | ++    | 1..1        | Invoice total amount with VAT                   | The total amount of the Invoice with VAT.                                                                    | The Invoice total amount with VAT is the Invoice total amount without VAT plus the Invoice total VAT amount.                                                                                                                                                      | R40, R67 | Amount                          |

| ID     | Level | Cardinality | Business Term               | Description                                                                                                                        | Usage Note                                                                                                                                                                                                                                  | Req. ID                 | Semantic data type <sup>3</sup> |
|--------|-------|-------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------|
| BT-113 | ++    | 0..1        | Paid amount                 | The sum of amounts which have been paid in advance.                                                                                | This amount is subtracted from the invoice total amount with VAT to calculate the amount due for payment.                                                                                                                                   | R40, R66                | Amount                          |
| BT-114 | ++    | 0..1        | Rounding amount             | The amount to be added to the invoice total to round the amount to be paid.                                                        |                                                                                                                                                                                                                                             | R40                     | Amount                          |
| BT-115 | ++    | 1..1        | Amount due for payment      | The outstanding amount that is requested to be paid.                                                                               | This amount is the Invoice total amount with VAT minus the paid amount that has been paid in advance. The amount is zero in case of a fully paid Invoice. The amount may be negative; in that case the Seller owes the amount to the Buyer. | R40, R59, R68           | Amount                          |
| BG-23  | +     | 1..n        | VAT BREAKDOWN               | A group of business terms providing information about VAT breakdown by different categories, rates and exemption reasons           |                                                                                                                                                                                                                                             | R38, R45, R47, R48, R49 |                                 |
| BT-116 | ++    | 1..1        | VAT category taxable amount | Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable). | The sum of Invoice line net amount minus allowances plus charges on document level which are subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable).                                        | R50                     | Amount                          |
| BT-117 | ++    | 1..1        | VAT category tax amount     | The total VAT amount for a given VAT category.                                                                                     | Calculated by multiplying the VAT category taxable amount with the VAT category rate for the relevant VAT category.                                                                                                                         | R49                     | Amount                          |

| ID     | Level | Cardinality | Business Term             | Description                                                                                          | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Req. ID            | Semantic data type <sup>3</sup> |
|--------|-------|-------------|---------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------|
| BT-118 | ++    | 1..1        | VAT category code         | Coded identification of a VAT category.                                                              | <p>The following entries of UNTDID 5305 [6] are used (further clarification between brackets):</p> <ul style="list-style-type: none"> <li>- Standard rate (Liable for VAT in a standard way)</li> <li>- Zero rated goods (Liable for VAT with a percentage rate of zero)</li> <li>- Exempt from tax (VAT/IGIC/IPSI)</li> <li>- VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply)</li> <li>- VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules)</li> <li>- Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU)</li> <li>- Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI)</li> <li>- Canary Islands General Indirect Tax (Liable for IGIC tax)</li> <li>- Liable for IPSI (Ceuta/Melilla tax)</li> </ul> | R38, R45, R49      | Code                            |
| BT-119 | ++    | 0..1        | VAT category rate         | The VAT rate, represented as percentage that applies for the relevant VAT category.                  | The VAT category code and the VAT category rate shall be consistent.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | R38, R49           | Percentage                      |
| BT-120 | ++    | 0..1        | VAT exemption reason text | A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged | Articles 226 items 11 to 15 Directive 2006/112/EC [2].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | R48, R49, R51      | Text                            |
| BT-121 | ++    | 0..1        | VAT exemption reason code | A coded statement of the reason for why the amount is exempted from VAT.                             | Code list issued and maintained by the Connecting Europe Facility.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | R48, R49, R51, R55 | Code                            |

| ID     | Level | Cardinality | Business Term                   | Description                                                                                                                          | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Req. ID | Semantic data type <sup>3</sup> |
|--------|-------|-------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
| BG-24  | +     | 0..n        | ADDITIONAL SUPPORTING DOCUMENTS | A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. | The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document (such as a time report in pdf). The option to link to an external document will be needed, for example in the case of large attachments and/or when sensitive information, e.g. person-related services, has to be separated from the Invoice itself. | R36     |                                 |
| BT-122 | ++    | 1..1        | Supporting document reference   | An identifier of the supporting document.                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | R36     | Document reference              |
| BT-123 | ++    | 0..1        | Supporting document description | A description of the supporting document.                                                                                            | Such as: timesheet, usage report etc.                                                                                                                                                                                                                                                                                                                                                                                                                             | R36     | Text                            |
| BT-124 | ++    | 0..1        | External document location      | The URL (Uniform Resource Locator) that identifies where the external document is located.                                           | A means of locating the resource including its primary access mechanism, e.g. http:// or ftp://.<br>External document location shall be used if the Buyer requires additional information to support the Invoice.<br>External documents do not form part of the invoice. Risks can be involved when accessing external documents.                                                                                                                                 | R36     | Text                            |

| ID     | Level | Cardinality | Business Term                  | Description                                                                              | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                                        | Req. ID           | Semantic data type <sup>3</sup> |
|--------|-------|-------------|--------------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------|
| BT-125 | ++    | 0..1        | Attached document              | An attached document embedded as binary object or sent together with the invoice.        | <p>Attached document is used when documentation shall be stored with the Invoice for future reference or audit purposes.</p> <p>Allowed mime codes:</p> <ul style="list-style-type: none"> <li>- application/pdf</li> <li>- image/png</li> <li>- image/jpeg</li> <li>- text/csv</li> <li>- application/vnd.openxmlformats-officedocument.spreadsheetml.sheet</li> <li>- application/vnd.oasis.opendocument.spreadsheet</li> </ul> | R35               | Binary object                   |
|        |       | 1..1        | Attached document Mime code    | The mime code of the attached document.                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                   |                                 |
|        |       | 1..1        | Attached document Filename     | The file name of the attached document                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                   |                                 |
| BG-25  | +     | 1..n        | INVOICE LINE                   | A group of business terms providing information on individual Invoice lines.             |                                                                                                                                                                                                                                                                                                                                                                                                                                   | R17<br>R23<br>R27 |                                 |
| BT-126 | ++    | 1..1        | Invoice line identifier        | A unique identifier for the individual line within the Invoice.                          |                                                                                                                                                                                                                                                                                                                                                                                                                                   | R44               | Identifier                      |
| BT-127 | ++    | 0..1        | Invoice line note              | A textual note that gives unstructured information that is relevant to the Invoice line. |                                                                                                                                                                                                                                                                                                                                                                                                                                   | R28               | Text                            |
| BT-128 | ++    | 0..1        | Invoice line object identifier | An identifier for an object on which the invoice line is based, given by the Seller.     | It may be a subscription number, telephone number, meter point etc., as applicable.                                                                                                                                                                                                                                                                                                                                               | R33               | Identifier                      |

| ID     | Level | Cardinality | Business Term                          | Description                                                                    | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Req. ID       | Semantic data type <sup>3</sup> |
|--------|-------|-------------|----------------------------------------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------|
|        |       | 0..1        | Scheme identifier                      | The identification scheme identifier of the Invoice line object identifier.    | If it may be not clear for the receiver what scheme is used for the identifier, a conditional scheme identifier should be used that shall be chosen from the UNTDID 1153 code list [6] entries.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |               |                                 |
| BT-129 | ++    | 1..1        | Invoiced quantity                      | The quantity of items (goods or services) that is charged in the Invoice line. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | R39, R56      | Quantity                        |
| BT-130 | ++    | 1..1        | Invoiced quantity unit of measure code | The unit of measure that applies to the invoiced quantity.                     | The unit of measure shall be chosen from the lists in UN/ECE Recommendation N°. 20 "Codes for Units of Measure Used in International Trade" [7] and UN/ECE Recommendation N° 21 "Codes for Passengers, Types of Cargo, Packages and Packaging Materials (with Complementary Codes for Package Names)" [19] applying the method described in UN/ECE Rec N° 20 Intro 2.a). Note that in most cases it is not needed for Buyers and Sellers to implement these lists fully in their software. Sellers need only to support the units needed for their goods and services; Buyers only need to verify that the units used in the Invoice are equal to the units used in other documents (such as Contract, Catalogue, Order and Despatch advice). | R14, R39      | Code                            |
| BT-131 | ++    | 1..1        | Invoice line net amount                | The total amount of the Invoice line.                                          | The amount is "net" without VAT, i.e. inclusive of line level allowances and charges as well as other relevant taxes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | R39, R40, R56 | Amount                          |

| ID     | Level | Cardinality | Business Term                            | Description                                                                                                                                  | Usage Note                                                                                                    | Req. ID  | Semantic data type <sup>3</sup> |
|--------|-------|-------------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|----------|---------------------------------|
| BT-132 | ++    | 0..1        | Referenced purchase order line reference | An identifier for a referenced line within a purchase order, issued by the Buyer.                                                            | The purchase order identifier is referenced on document level.                                                | R6       | Document reference              |
| BT-133 | ++    | 0..1        | Invoice line Buyer accounting reference  | A textual value that specifies where to book the relevant data into the Buyer's financial accounts.                                          | If required, this reference shall be provided by the Buyer to the Seller prior to the issuing of the Invoice. | R3       | Text                            |
| BG-26  | ++    | 0..1        | INVOICE LINE PERIOD                      | A group of business terms providing information about the period relevant for the Invoice line.                                              | Is also called Invoice line delivery period.                                                                  | R30      |                                 |
| BT-134 | +++   | 0..1        | Invoice line period start date           | The date when the Invoice period for this Invoice line starts.                                                                               | The date is the first day of the period.                                                                      | R30      | Date                            |
| BT-135 | +++   | 0..1        | Invoice line period end date             | The date when the Invoice period for this Invoice line ends.                                                                                 | The date is the last day of the period.                                                                       | R30      | Date                            |
| BG-27  | ++    | 0..n        | INVOICE LINE ALLOWANCES                  | A group of business terms providing information about allowances applicable to the individual Invoice line.                                  |                                                                                                               | R15      |                                 |
| BT-136 | +++   | 1..1        | Invoice line allowance amount            | The amount of an allowance, without VAT.                                                                                                     |                                                                                                               | R15, R19 | Amount                          |
| BT-137 | +++   | 0..1        | Invoice line allowance base amount       | The base amount that may be used, in conjunction with the Invoice line allowance percentage, to calculate the Invoice line allowance amount. |                                                                                                               | R15, R42 | Amount                          |
| BT-138 | +++   | 0..1        | Invoice line allowance percentage        | The percentage that may be used, in conjunction with the Invoice line allowance base amount, to calculate the Invoice line allowance amount. |                                                                                                               | R15, R42 | Percentage                      |
| BT-139 | +++   | 0..1        | Invoice line allowance reason            | The reason for the Invoice line allowance, expressed as text.                                                                                |                                                                                                               | R15      | Text                            |

| ID     | Level | Cardinality | Business Term                      | Description                                                                                                                            | Usage Note                                                                                                                                                                       | Req. ID | Semantic data type <sup>3</sup> |
|--------|-------|-------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------|
| BT-140 | +++   | 0..1        | Invoice line allowance reason code | The reason for the Invoice line allowance, expressed as a code.                                                                        | Use entries of the UNTDID 5189 code list [6]. The Invoice line level allowance reason code and the Invoice line level allowance reason shall indicate the same allowance reason. | R15     | Code                            |
| BG-28  | ++    | 0..n        | INVOICE LINE CHARGES               | A group of business terms providing information about charges and taxes other than VAT applicable to the individual Invoice line.      | All charges and taxes are assumed to be liable to the same VAT rate as the Invoice line.                                                                                         | R18     |                                 |
| BT-141 | +++   | 1..1        | Invoice line charge amount         | The amount of a charge, without VAT.                                                                                                   |                                                                                                                                                                                  | R19     | Amount                          |
| BT-142 | +++   | 0..1        | Invoice line charge base amount    | The base amount that may be used, in conjunction with the Invoice line charge percentage, to calculate the Invoice line charge amount. |                                                                                                                                                                                  | R42     | Amount                          |
| BT-143 | +++   | 0..1        | Invoice line charge percentage     | The percentage that may be used, in conjunction with the Invoice line charge base amount, to calculate the Invoice line charge amount. |                                                                                                                                                                                  | R42     | Percentage                      |
| BT-144 | +++   | 0..1        | Invoice line charge reason         | The reason for the Invoice line charge, expressed as text.                                                                             |                                                                                                                                                                                  | R18     | Text                            |
| BT-145 | +++   | 0..1        | Invoice line charge reason code    | The reason for the Invoice line charge, expressed as a code.                                                                           | Use entries of the UNTDID 7161 code list [6]. The Invoice line charge reason code and the Invoice line charge reason shall indicate the same charge reason.                      | R18     | Code                            |

| ID     | Level | Cardinality | Business Term                                 | Description                                                                                                                       | Usage Note                                                                                                        | Req. ID  | Semantic data type <sup>3</sup> |
|--------|-------|-------------|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|----------|---------------------------------|
| BG-29  | ++    | 1..1        | PRICE DETAILS                                 | A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.  |                                                                                                                   | R14      |                                 |
| BT-146 | +++   | 1..1        | Item net price                                | The price of an item, exclusive of VAT, after subtracting item price discount.                                                    | The Item net price has to be equal with the Item gross price less the Item price discount.                        | R14      | Unit price amount               |
| BT-147 | +++   | 0..1        | Item price discount                           | The total discount subtracted from the Item gross price to calculate the Item net price.                                          | Only applies if the discount is provided per unit and if it is not included in the Item gross price.              | R14      | Unit price amount               |
| BT-148 | +++   | 0..1        | Item gross price                              | The unit price, exclusive of VAT, before subtracting Item price discount.                                                         |                                                                                                                   | R14      | Unit price amount               |
| BT-149 | +++   | 0..1        | Item price base quantity                      | The number of item units to which the price applies.                                                                              |                                                                                                                   | R14      | Quantity                        |
| BT-150 | +++   | 0..1        | Item price base quantity unit of measure code | The unit of measure that applies to the Item price base quantity.                                                                 | The Item price base quantity unit of measure shall be the same as the Invoiced quantity unit of measure (BT-130). | R14      | Code                            |
| BG-30  | ++    | 1..1        | LINE VAT INFORMATION                          | A group of business terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line. |                                                                                                                   | R45, R48 |                                 |

| ID     | Level | Cardinality | Business Term                   | Description                                                                            | Usage Note                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Req. ID            | Semantic data type <sup>3</sup> |
|--------|-------|-------------|---------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------|
| BT-151 | +++   | 1..1        | Invoiced item VAT category code | The VAT category code for the invoiced item.                                           | <p>The following entries of UNTDID 5305 [6] are used (further clarification between brackets):</p> <ul style="list-style-type: none"> <li>- Standard rate (Liable for VAT in a standard way)</li> <li>- Zero rated goods (Liable for VAT with a percentage rate of zero)</li> <li>- Exempt from tax (VAT/IGIC/IPSI)</li> <li>- VAT Reverse Charge (Reverse charge VAT/IGIC/IPSI rules apply)</li> <li>- VAT exempt for intra community supply of goods (VAT/IGIC/IPSI not levied due to Intra-community supply rules)</li> <li>- Free export item, tax not charged (VAT/IGIC/IPSI not levied due to export outside of the EU)</li> <li>- Services outside scope of tax (Sale is not subject to VAT/IGIC/IPSI)</li> <li>- Canary Islands General Indirect Tax (Liable for IGIC tax)</li> <li>- Liable for IPSI (Ceuta/Melilla tax)</li> </ul> | R37, R45, R48, R55 | Code                            |
| BT-152 | +++   | 0..1        | Invoiced item VAT rate          | The VAT rate, represented as percentage that applies to the invoiced item.             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | R37, R45, R48      | Percent                         |
| BG-31  | ++    | 1..1        | ITEM INFORMATION                | A group of business terms providing information about the goods and services invoiced. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | R20, R56, R25, R26 |                                 |

| ID     | Level | Cardinality | Business Term                  | Description                                                                | Usage Note                                                                                                                                                          | Req. ID       | Semantic data type <sup>3</sup> |
|--------|-------|-------------|--------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------|
| BT-153 | +++   | 1..1        | Item name                      | A name for an item.                                                        |                                                                                                                                                                     | R20, R56      | Text                            |
| BT-154 | +++   | 0..1        | Item description               | A description for an item.                                                 | The Item description allows for describing the item and its features in more detail than the Item name.                                                             | R20, R56      | Text                            |
| BT-155 | +++   | 0..1        | Item Seller's identifier       | An identifier, assigned by the Seller, for the item.                       |                                                                                                                                                                     | R21, R56      | Identifier                      |
| BT-156 | +++   | 0..1        | Item Buyer's identifier        | An identifier, assigned by the Buyer, for the item.                        |                                                                                                                                                                     | R21, R56, R22 | Identifier                      |
| BT-157 | +++   | 0..1        | Item standard identifier       | An item identifier based on a registered scheme.                           | The identification scheme shall be identified from the entries of the list published by the ISO/IEC 6523 maintenance agency.                                        | R23, R56      | Identifier                      |
|        |       | 1..1        | Scheme identifier              | The identification scheme identifier of the Item standard identifier       |                                                                                                                                                                     |               |                                 |
| BT-158 | +++   | 0..n        | Item classification identifier | A code for classifying the item by its type or nature.                     | Classification codes are used to allow grouping of similar items for a various purposes e.g. public procurement (CPV), e-Commerce (UNSPSC) etc.                     | R24           | Identifier                      |
|        |       | 1..1        | Scheme identifier              | The identification scheme identifier of the Item classification identifier | The identification scheme shall be chosen from the entries in UNTDID 7143 [6].                                                                                      |               |                                 |
|        |       | 0..1        | Scheme version identifier      | The version of the identification scheme.                                  |                                                                                                                                                                     |               |                                 |
| BT-159 | +++   | 0..1        | Item country of origin         | The code identifying the country from which the item originates.           | The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, “Codes for the representation of names of countries and their subdivisions”. | R29           | Code                            |

| ID     | Level | Cardinality | Business Term        | Description                                                                                          | Usage Note        | Req. ID | Semantic data type <sup>3</sup> |
|--------|-------|-------------|----------------------|------------------------------------------------------------------------------------------------------|-------------------|---------|---------------------------------|
| BG-32  | +++   | 0..n        | ITEM ATTRIBUTES      | A group of business terms providing information about properties of the goods and services invoiced. |                   | R28     |                                 |
| BT-160 | ++++  | 1..1        | Item attribute name  | The name of the attribute or property of the item.                                                   | Such as "Colour". | R28     | Text                            |
| BT-161 | ++++  | 1..1        | Item attribute value | The value of the attribute or property of the item.                                                  | Such as "Red".    | R28     | Text                            |

## APPENDIX 2: CIUS-IT RULES

For each rule introduced, the following are indicated:

- **CIUS ID** - Identification of the rule within the Italian CIUS; for extreme clarity, and in full correspondence with the last column of the table below (called EU/IT, see the description immediately following in the last item), the typical restrictions of the Italian tax system (therefore applied to all invoices in which the Seller country code in BT-40 is valued at "IT") are indicated by adding to the prefix BR-IT, also the acronym DC (Domestic CIUS) and a progressive identifier;
- **Type of rule** - Classification of the rule according to the indications of the EN 16931-1:2017 +A1::2019 (E) according to the categories and sub-categories defined: Business terms, Cardinality, Semantic data type, Codes and Identifiers, Business rules, Value domain for an element;
- **BT** - Code and name of the business term(s) of the semantic model affected by the rule;
- **BT Description** - description of the business term(s) of the semantic model affected by the rule;
- **Elements mapped in XMLPA** - Code and name of the element(s) of the FatturaPA scheme affected by the rule;
- **Rule description** - the definition of how the use of business terms of the semantic model should be restricted;
- **EU/IT** – EU: invoices issued by EU suppliers (including Italian ones); IT: invoices issued by Italian (domestic) suppliers. It should be noted that all the rules classified as EU also apply to domestic invoices, but not the other way around. This information facilitates identification of the rules to be applied only to domestic invoices.

The names and descriptions of the elements of the semantic model are reported in English as defined by the standard.

| <b>CIUS ID</b> | <b>Type of rule</b>                                                     | <b>BT</b>                      | <b>BT Description</b>                                              | <b>Elements mapped in XML PA</b> | <b>Rule description</b>                                                                   | <b>EU/IT</b> |
|----------------|-------------------------------------------------------------------------|--------------------------------|--------------------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------|--------------|
| BR-IT-010      | <u>Value domain for an element</u> - Restrict text or byte array length | BT-1 Invoice number            | A unique identification of the Invoice.                            | 2.1.1.4 Number                   | The length of the element cannot exceed 20 characters and must include at least one digit | EU           |
| BR-IT-020      | <u>Value domain for an element</u> - Restrict text or byte array length | BT-11 Project reference        | The identification of the project the invoice refers to.           | 2.1.3.6 CUPCode                  | The length of the element cannot exceed 15 characters                                     | EU           |
| BR-IT-030      | <u>Value domain for an element</u> - Restrict text or byte array length | BT-12 Contract reference       | The identification of a contract.                                  | 2.1.3.2 DocumentId               | The length of the element cannot exceed 20 characters                                     | EU           |
| BR-IT-040      | <u>Value domain for an element</u> - Restrict text or byte array length | BT-13 Purchase order reference | An identifier of a referenced purchase order, issued by the Buyer. | 2.1.2.2. DocumentId              | The length of the element cannot exceed 20 characters                                     | EU           |

|           |                                                                  |                                  |                                                                                                                                                                      |                                                               |                                                                                                                                                                                                                                                               |    |
|-----------|------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| BR-IT-050 | Value domain for an element - Restrict text or byte array length | BT-15 Receiving advice reference | An identifier of a referenced receiving advice.                                                                                                                      | 2.1.5.2 DocumentId                                            | The length of the element cannot exceed 20 characters                                                                                                                                                                                                         | EU |
| BR-IT-060 | Value domain for an element - Restrict text or byte array length | BT-16 Despatch advice reference  | An identifier of a referenced despatch advice.                                                                                                                       | 2.1.8.1 TransportDocumentNumber                               | The length of the element cannot exceed 20 characters                                                                                                                                                                                                         | EU |
| BR-IT-070 | Value domain for an element - Restrict text or byte array length | BT-17 Tender or lot reference    | The identification of the call for tender or lot the invoice relates to.                                                                                             | 2.1.3.7 CIGCode                                               | The length of the element cannot exceed 15 characters                                                                                                                                                                                                         | EU |
| BR-IT-071 | Value domain for an element - Restrict text or byte array length | BT-18 Invoiced object identifier | An identifier for an object on which the invoice is based, given by the Seller.                                                                                      | 2.1.4.2 DocumentId (Convenzione)                              | The length of the element cannot exceed 20 characters                                                                                                                                                                                                         | EU |
| BR-IT-080 | Value domain for an element - Restrict text or byte array length | BT-19 Buyer accounting reference | A textual value that specifies where to book the relevant data into the Buyer's financial accounts.                                                                  | 1.2.6 AdministrationReference                                 | The length of the element cannot exceed 20 characters                                                                                                                                                                                                         | EU |
| BR-IT-081 | Value domain for an element - Restrict text or byte array length | BT-22 Invoice note               | A textual note that gives unstructured information that is relevant to the Invoice as a whole.                                                                       | 2.1.1.11 Causal                                               | The length of the element cannot exceed 200 characters                                                                                                                                                                                                        | EU |
| BR-IT-090 | Value domain for an element - Restrict text or byte array length | BT-25 Preceding Invoice number   | The identification of an Invoice that was previously sent by the Seller.                                                                                             | 2.1.6.2. DocumentId                                           | The length of the element cannot exceed 20 characters                                                                                                                                                                                                         | EU |
| BR-IT-091 | Value domain for an element - Restrict text or byte array length | BT-27 Seller name                | The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons. | 1.2.1.3.1 Denomination<br>1.2.1.3.2 Name<br>1.2.1.3.3 Surname | In the case of a legal person, the length of the element must not exceed 80 characters.<br>In case of a natural person, the element must be preceded by the string "First Name#Surname:" and must not exceed 60 characters each for First Name and Last Name. | EU |

|              |                                                                         |                                            |                                                                                                       |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |    |
|--------------|-------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| BR-IT-DC-100 | <u>Value domain for an element</u> - Restrict text or byte array length | BT-29 Seller identifier                    | An identification of the Seller.                                                                      | 1.2.1.3.5 EORICod<br>or<br>1.2.1.4 ProfessionalRegister<br>1.2.1.6 RegisterListingNumber<br>1.2.1.7 RegisterListingDate<br>or<br>1.2.4.1 Office<br>1.2.4.2 REANumber | If the value of the BT-40 (Seller country code) element is "IT", if the value of the BT29 Seller identifier element begins with "EORI:", its length must be between 18 and 22 characters.<br><br>If the value of the BT-40 (Seller country code) element is "IT", if the value of the BT29 Seller identifier element begins with "ALBO:", its length cannot exceed 137 characters and can be referred to as "REGISTER:ProfessionalRegister#RegisterListingNumber#RegistrationDate" (with Date in the format YYYY-MM-DD).<br><br>If the value of the BT-40 (Seller country code) element is "IT", if the value of the BT-30 Seller legal registration identifier starts with "REA:", its length must be between 8 and 27 characters and must be indicated as "REA:Office#REANumber". | IT |
| BR-IT-DC-110 | <u>Value domain for an element</u> - Restrict text or byte array length | BT-30 Seller legal registration identifier | An identifier issued by an official registrar that identifies the Seller as a legal entity or person. | 1.2.1.2 TaxCode                                                                                                                                                      | If the value of the BT-40 (Seller country code) element is "IT", if the value of the BT-30 Seller legal registration begins with "CF:", its length must be between 14 and 19 characters, or if the schemaIdentifier is 0210, its length must be between 11 and 16 characters.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | IT |
| BR-IT-120    | <u>Value domain for an element</u> - Restrict text or byte array length | BT-31 Seller VAT identifier                | The Seller's VAT identifier (also known as Seller VAT identification number).                         | 1.2.1.1.1 CountryId<br>1.2.1.1.2 CodeId                                                                                                                              | The length of the element cannot exceed 30 characters and it must begin with two alphabetic characters                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | EU |
| BR-IT-122    |                                                                         | BT-33 Seller Additional Legal Information  |                                                                                                       | 1.2.4.3 ShareCapital<br>1.2.4.4 SoleShareholder<br>1.2.4.5 LiquidationStatus                                                                                         | The length of the element cannot exceed 21 characters.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | EU |

|              |                                                                            |                                                                            |                                                                                                                                                                                                                         |                                                                |                                                                                                                                                                                                                                                                          |    |
|--------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| BR-IT-DC-140 | <u>Cardinality</u> - Make a conditional element mandatory (0..x -- > 1..x) | BT-35 Seller address line 1<br>BT-37 Seller city<br>BT-38 Seller post code | The main address line in an address. The common name of the city, town or village, where the Seller address is located. The identifier for an addressable group of properties according to the relevant postal service. | 1.2.2.1 Address<br>1.2.2.4 Municipality<br>1.2.2.3 Post Code   | If the value of the BT-40 Seller country code element is "IT", the elements must be filled in                                                                                                                                                                            | IT |
| BR-IT-DC-141 | Value domain for an element - Require defined structure values             | BT-36 Seller address line 2                                                | An additional address line in an address that can be used to give further details supplementing the main line.                                                                                                          | 1.2.2.2 HouseNumber                                            | If the value of element BT-40 (Seller country code) is equal to "IT," BT-36 (Seller address line 2) MUST contain the house number or the acronym "s.n.c." (without house number).                                                                                        | IT |
| BR-IT-DC-150 | <u>Value domain for an element</u> - Require defined structured values     | BT-39 Seller country subdivision                                           | The subdivision of a country.                                                                                                                                                                                           | 1.2.2.5 Province                                               | If the BT-40 Seller country code element has the value "IT", one of the values from the list of Italian provinces must be used for the BT-39 Seller country subdivision element. Otherwise, the information is attached                                                  | IT |
| BR-IT-DC-161 | Value domain for an element - Restrict text or byte array length           | BT-42 Seller contact telephone number                                      | A phone number for the contact point.                                                                                                                                                                                   | 1.1.5.1 Phone                                                  | If the value of the BT-40 (Seller country code) element is equal to "IT", the BT-42 (Seller contact telephone number) MUST consist of 5 up to a maximum of 12 alphanumeric characters. In case of legal person, the length of the element must not exceed 80 characters. | IT |
| BR-IT-171    | Value domain for an element - Restrict text or byte array length           | BT-44 Buyer name                                                           | The full name of the Buyer.                                                                                                                                                                                             | 1.4.1.3.1 Denomination<br>1.4.1.3.2 Name,<br>1.4.1.3.3 Surname | In case of a natural person, the element must be preceded by the string "First Name#Surname:" and must not exceed 60 characters each for First Name and Last Name.                                                                                                       | EU |
| BR-IT-180    | <u>Value domain for an element</u> - Restrict text or byte array length    | BT-48 Buyer VAT identifier                                                 | The Buyer's VAT identifier (also known as Buyer VAT identification number).                                                                                                                                             | 1.4.1.1.1 CountryId<br>1.4.1.1.2 CodeId                        | The length of the element cannot exceed 30 characters and it must begin with two alphabetic characters                                                                                                                                                                   | EU |



|              |                                                                            |                                                                                                         |                                                                                                                                                                                                                          |                                                                                      |                                                                                                                                                                                                                                                                                                                                                                          |    |
|--------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| BR-IT-190    | <u>Cardinality</u> - Make a conditional element mandatory (0..x -- > 1..x) | BT-49 Buyer electronic address<br>BT-49-1 Buyer electronic address identification scheme identifier     | Identifies the Buyer's electronic address to which a business document should be delivered. The identification scheme identifier of the Buyer electronic address.                                                        | 1.1.6 RecipientPEC<br>1.1.4 RecipientCode                                            | The BT-49 Buyer electronic address element must contain the PEC of the invoice recipient, or the IPA index or the recipient code. Consequently, the values 0201 or 0202 are provided for the element BT-49-1 Buyer electronic address identification scheme identifier                                                                                                   | EU |
| BR-IT-200    | <u>Value domain for an element</u> - Restrict text or byte array length    | BT-49 Buyer electronic address<br>BT-49-1 Buyer electronic address identification scheme identifier     | Identifies the Buyer's electronic address to which a business document should be delivered. The identification scheme identifier of the Buyer electronic address.                                                        |                                                                                      | If the element BT-49-1 (Buyer electronic address identification scheme identifier) contains the value "0201", the element BT-49 (Buyer electronic address) must contain an IPA code with a length of 6 characters; if instead the BT-49-1 element contains the value "0202", the BT-49 element must contain a PEC address with a length of between 7 and 256 characters. | EU |
| BR-IT-210    | <u>Cardinality</u> - Make a conditional element mandatory (0..x -- > 1..x) | BT-50 Buyer address line 1<br>Bt - 51 Buyer address line 2<br>BT-52 Buyer city<br>BT-53 Buyer post code | The main address line in an address. The common name of the city, town or village, where the Buyer's address is located. The identifier for an addressable group of properties according to the relevant postal service. | 1.4.2.1 Address<br>1.4.2.2 StreetNumber<br>1.4.2.4 Municipality<br>1.4.2.3 Post Code | All the elements are mandatory except for the street number                                                                                                                                                                                                                                                                                                              | EU |
| BR-IT-220    | <u>Value domain for an element</u> - Require defined structured values     | BT-54 Buyer country subdivision                                                                         | The subdivision of a country.                                                                                                                                                                                            | 1.4.2.5 Province                                                                     | For the BT-54 element <i>Buyer country subdivision</i> one of the values from the list of Italian provinces must be used. Otherwise, the information is attached                                                                                                                                                                                                         | EU |
| BR-IT-DC-221 | <u>Value domain for an element</u> - Restrict text or byte array length    | BT-59 Payee name                                                                                        | The name of the Payee.                                                                                                                                                                                                   | 2.4.2.1 Beneficiario                                                                 | If the value of the BT-40 (Seller country code) element is equal to "IT," the BT-59 (Payee name) MUST consist of a maximum of 200 characters.                                                                                                                                                                                                                            | IT |

|              |                                                                            |                                                                                        |                                                                                                                                                                                                                              |                                                                         |                                                                                                                                                                                                                                                               |    |
|--------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| BR-IT-222    | Value domain for an element - Restrict text or byte array length           | BT-62 Seller tax representative                                                        | The full name of the Seller's tax representative party.                                                                                                                                                                      | 1.3.1.3.1 Denomination<br>1.3.1.3.2 Name,<br>1.3.1.3.3 Surname          | In the case of a legal person, the length of the element must not exceed 80 characters.<br>In case of a natural person, the element must be preceded by the string "First Name#Surname:" and must not exceed 60 characters each for First Name and Last Name. | EU |
| BR-IT-230    | <u>Value domain for an element</u> - Restrict text or byte array length    | BT-63 Seller tax representative VAT id                                                 | The VAT identifier of the Seller's tax representative party.                                                                                                                                                                 | 1.3.1.1.1 CountryId<br>1.3.1.1.2 CodeId                                 | The length of the element cannot exceed 30 characters and it must begin with two alphabetic characters                                                                                                                                                        | EU |
| BR-IT-240    | <u>Cardinality</u> - Make a conditional element mandatory (0..x -- > 1..x) | BT-75 Deliver to address line 1<br>BT-77 Deliver to city<br>BT-78 Deliver to post code | The main address line in an address.<br>The common name of the city, town or village, where the delivery address is located. The identifier for an addressable group of properties according to the relevant postal service. | 2.1.9.12.1 Address,<br>2.1.9.12.4 Municipality,<br>2.1.9.12.3 Post code | If the value of the BT-80 Deliver to country code element is "IT", the elements must be filled in                                                                                                                                                             | EU |
| BR-IT-250    | <u>Value domain for an element</u> - Require defined structured values     | BT-79 Deliver to country subdivision                                                   | The subdivision of a country.                                                                                                                                                                                                | 2.1.9.12.5 Province                                                     | If the element BT-80 <i>Deliver to country</i> code has value "IT", for the BT-79 element <i>Deliver to country subdivision</i> one of the values from the list of Italian provinces must be used. Otherwise, the information must be attached                | EU |
| BR-IT-260    | <u>Cardinality</u> - Make a conditional element mandatory (0..x -- > 1..x) | BG-16 Payment instructions                                                             | A group of business terms providing information about the payment.                                                                                                                                                           | 2.4 PaymentData                                                         | The BG-16 element group <i>Payment instructions</i> must be mandatory                                                                                                                                                                                         | EU |
| BR-IT-261    | <u>Cardinality</u> - Make a conditional element mandatory (0..x -- > 1..x) | BT-20 Payment terms                                                                    | Textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties)                                                                                              | 2.4.1 TermsPayment<br>2.4.2.4 DaysTermsPayment                          | The BT-20 (Payment Terms) element MUST be mandatorily valorized.                                                                                                                                                                                              | EU |
| BR-IT-DC-262 | Value domain for an element - Restrict text or byte array length           | BT-83 Remittance information                                                           | A textual value used to establish a link between the payment and the Invoice, issued by the Seller.                                                                                                                          | 2.4.2.21 PaymentCode                                                    | If the value of element BT-40 (Seller country code) is equal to "IT", the BT-83 (Remittance information) MUST consist of up to 60 alphanumeric characters.                                                                                                    | IT |

|              |                                                                        |                                                                                   |                                                                                                                       |                                          |                                                                                                                                                                                                                                               |    |
|--------------|------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| BR-IT-270    | <u>Business Terms</u><br>- Make semantic definition narrower           | BT-84<br>Payment account identifier                                               | A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. | 2.4.2.13 IBAN                            | The BT-84 payment identifier <i>Payment account identifier</i> must be an IBAN code                                                                                                                                                           | EU |
| BR-IT-280    | <u>Value domain for an element</u> - Require defined structured values | BT-86<br>Payment service provider identifier                                      | An identifier for the payment service provider where a payment account is located.                                    | 2.4.2.16 BIC                             | The length of the element must be between 8 and 11 characters (BIC)                                                                                                                                                                           | EU |
| BR-IT-290    | <u>Value domain for an element</u> - Require defined structured values | BT-92<br>Document level allowance amount<br>BT-99<br>Document level charge amount | The amount of an allowance, without VAT.<br>The amount of a charge, without VAT.                                      | 2.2.1.9 UnitPrice<br>2.2.1.11 TotalPrice | The length of the element cannot exceed 15 characters including 2 decimal digits                                                                                                                                                              | EU |
| BR-IT-DC-291 | Value domain for an element - Require defined structure values         | BT-104<br>Document level charge reason                                            | The reason for the document level charge, expressed as text.                                                          | 2.1.1.7.1 TipoCassa                      | If the value of element BT-40 (Seller country code) is equal to "IT" and the Pension Fund Reimbursement is applied, BT-104 (Document level charge reason) MUST contain the type of occupational fund between the values given in Appendix 5.3 | IT |
| BR-IT-300    | <u>Value domain for an element</u> - Require defined structured values | BT-112<br>Invoice total amount with VAT                                           | The total amount of the Invoice with VAT.                                                                             | 2.1.1.9 DocumentTotalAmount              | The length of the element cannot exceed 15 characters including 2 decimal digits                                                                                                                                                              | EU |
| BR-IT-310    | <u>Value domain for an element</u> - Require defined structured values | BT-114<br>Rounding amount                                                         | The amount to be added to the invoice total to round the amount to be paid.                                           | 2.1.1.10 Rounding                        | The length of the element cannot exceed 15 characters including 2 decimal digits                                                                                                                                                              | EU |
| BR-IT-320    | <u>Value domain for an element</u> - Require defined structured values | BT-115<br>Amount due for payment                                                  | The outstanding amount that is requested to be paid.                                                                  | 2.4.2.6 PaymentAmount                    | The length of the element cannot exceed 15 characters including 2 decimal digits                                                                                                                                                              | EU |

|           |                                                                        |                                    |                                                                                                                                    |                       |                                                                                  |    |
|-----------|------------------------------------------------------------------------|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------|----|
| BR-IT-330 | <u>Value domain for an element</u> - Require defined structured values | BT-116 VAT category taxable amount | Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable). | 2.2.2.5 TaxableAmount | The length of the element cannot exceed 15 characters including 2 decimal digits | EU |
| BR-IT-340 | <u>Value domain for an element</u> - Require defined structured values | BT-117 VAT category tax amount     | The total VAT amount for a given VAT category.                                                                                     | 2.2.2.6 Tax           | The length of the element cannot exceed 15 characters including 2 decimal digits | EU |

|              |                                                                           |                                                                                                                                                                          |                                                                                                      |                             |                                                                                                                                                                                                    |    |
|--------------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| BR-IT-350    | <u>Codes and identifiers</u> - Mark defined values as not allowed         | BT-118 VAT category code<br>BT-95 Document level allowance VAT category code<br>BT-102 Document level charge VAT category code<br>BT-151 invoiced item VAT category code | Coded identification of a VAT category                                                               |                             | Accepted values are exclusively AE ESG KZB                                                                                                                                                         | EU |
| BR-IT-DC-351 | Value domain for an element - Restrict text or byte array length          | BT-120 VAT exemption reason text                                                                                                                                         | A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged | 2.2.2.8 ReferenceNormative. | If the value of element BT-40 (Seller country code) is equal to "IT", the BT-120 (VAT exemption reason text) MUST consist of a maximum of 105 Latin characters.                                    | IT |
| BR-IT-360    | <u>Cardinality</u> - Make a conditional element mandatory (0..x --> 1..x) | BT-124 External document location<br>BT-125 Attached document                                                                                                            | An attached document embedded as binary object or sent together with the invoice.                    | 2.5.5 Attachment            | If the element BT-122 <i>Supporting document reference</i> is completed, at least one of the BT-124 elements <i>External document location</i> and BT-125 <i>Attached document</i> must be entered | EU |
| BR-IT-361    | Value domain for an element - Restrict text or byte array length          | BT-126 Invoice line identifier                                                                                                                                           | A unique identifier for the individual line within the Invoice.                                      | 2.2.1.1 NumberLine          | The element must be of numeric type and not greater than "9999."                                                                                                                                   | EU |

|           |                                                                         |                                       |                                                                                      |                                                                                                                                                       |                                                                                                    |    |
|-----------|-------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|----|
| BR-IT-370 | <u>Value domain for an element</u> - Restrict text or byte array length | BT-128 Invoice line object identifier | An identifier for an object on which the invoice line is based, given by the Seller. | 2.1.2.5 Codice Commessa Convenzione<br>2.1.3.2 IdDocumento (Contratto)<br>2.1.4.2 IdDocumento (Convenzione)<br>2.1.3.6 CodiceCUP<br>2.1.3.7 CodiceCIG | The length of the element cannot exceed 100 characters                                             | EU |
| BR-IT-380 | <u>Value domain for an element</u> - Require defined structured values  | BT-129 Invoiced quantity              | The quantity of items (goods or services) that is charged in the invoice line        | 2.2.1.5 Quantity                                                                                                                                      | The length of the element must not exceed 21 characters and the element must have 8 decimal digits | EU |
| BR-IT-390 | <u>Value domain for an element</u> - Require defined structured values  | BT-131 Invoice line net amount        | The total amount of the invoice line                                                 | 2.2.1.11 TotalPrice                                                                                                                                   | The length of the element cannot exceed 15 characters including 2 decimal digits                   | EU |

|           |                                                                         |                                                                           |                                                                                                     |                                          |                                                                                                    |    |
|-----------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------------------|----|
| BR-IT-400 | <u>Value domain for an element</u> - Restrict text or byte array length | BT-132 Referenced purchase order line reference                           | An identifier for a referenced line within a purchase order, issued by the Buyer.                   | 2.1.2.4 ItemNum                          | The length of the element cannot exceed 20 characters                                              | EU |
| BR-IT-410 | <u>Value domain for an element</u> - Restrict text or byte array length | BT-133 Invoice line Buyer accounting reference                            | A textual value that specifies where to book the relevant data into the Buyer's financial accounts. | 2.2.1.15 AdministrationReference         | The length of the element cannot exceed 20 characters                                              | EU |
| BR-IT-420 | <u>Value domain for an element</u> - Require defined structured values  | BT-136 Invoice line allowance amount<br>BT-141 Invoice line charge amount | The amount of an allowance, without VAT.<br>The amount of a charge, without VAT.                    | 2.2.1.9 UnitPrice<br>2.2.1.11 TotalPrice | The length of the element cannot exceed 15 characters including 2 decimal digits                   | EU |
| BR-IT-430 | <u>Value domain for an element</u> - Require defined structured values  | BT-146 Item net price                                                     | The price of an item, exclusive of VAT, after subtracting item price discount.                      | 2.2.1.9 UnitPrice                        | The length of the element must not exceed 21 characters and the element must have 8 decimal digits | EU |

|              |                                                                         |                                       |                                                        |                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                             |    |
|--------------|-------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| BR-IT-440    | <u>Value domain for an element</u> - Restrict text or byte array length | BT-155 Item Seller's identifier       | An identifier, assigned by the Seller, for the item.   | 2.2.1.3.1 Type Code<br>2.2.1.3.1 2.2.1.3.2 ValueCode | The length of the element cannot exceed 35 characters                                                                                                                                                                                                                                                                                                                                                                       | EU |
| BR-IT-470    | <u>Value domain for an element</u> - Restrict text or byte array length | BT-158 Item classification identifier | A code for classifying the item by its type or nature. | 2.2.1.3.1 Type Code<br>2.2.1.3.1 2.2.1.3.2 ValueCode | The length of the element cannot exceed 35 characters                                                                                                                                                                                                                                                                                                                                                                       | EU |
| BR-IT-DC-480 |                                                                         | BT-118                                |                                                        |                                                      | If element BT-40 (Seller country code) has value "IT", the invoice is subject to stamp duty, and the invoice amount is more than 77.47 euros, then BT-105 (Document level charge reason code) should be set to "SAE"; BT-104 (Document level charge reason) should be set to "BOLLO"; BT-99 (Document level charge amount) should be set to 0; BT-95 (Document level charge VAT category code) should be set to "Z" (zero). | IT |
| BR-IT-DC-510 |                                                                         | BT-98<br>BT-105                       |                                                        |                                                      | If the item BT-40 Seller country code has the value "IT" and the invoice is subject to Split Payment, this must exclusively use the TaxCategory = 'B' and must indicate in the payment terms "The total is without the VAT amount due to Split payment (pursuant to art. 17-ter of Italian Presidential Decree 633/1972".                                                                                                   | IT |
| BR-IT-520    |                                                                         | BT-47<br>BT-48                        |                                                        | 1.4.1.2 TaxCode<br>1.4.1.1 VATTaxId                  | At least one of the elements BT-48 (Buyer VAT identifier) or BT-47 (Buyer legal registration identifier) must be completed. BT-47 (Buyer legal registration identifier), if present, it must start with 'CF:' and its length must be between 14 and 19 characters, or if the schemaidentifier is 0210 its length must be between 11 and 16                                                                                  | EU |
| BR-IT-521    |                                                                         | BT-46                                 |                                                        | 1.4.1.3.5 EORICode                                   | The EORI Code (BT-46 Buyer identifier) must be preceded by the prefix 'EORI:' and have the length of the code between 13 and 17 alphanumeric characters.                                                                                                                                                                                                                                                                    | EU |
| BR-IT-530    | Item name Item name<br>Item description Item description                | BT-153<br>BT-154                      | BT-153<br>BT-154                                       | 2.2.1.4 Descrizione<br>2.2.1.4 Descrizione           | La lunghezza deve essere 1000<br>caratteri al massimo<br>bloccati Unicode Basic<br>e Latin 1-Supplement                                                                                                                                                                                                                                                                                                                     | EU |

|  |  |  |  |  |                                  |  |
|--|--|--|--|--|----------------------------------|--|
|  |  |  |  |  | Latin e/o Latin 1-<br>Supplement |  |
|--|--|--|--|--|----------------------------------|--|

### APPENDIX 3: RULES for EXTENSIONS

For each rule introduced, the following are indicated:

- **EXTENSION ID** - Identifier of the rule within the extension; for extreme clarity, and in full correspondence with the last column of the table below (called EU/IT, see the description immediately following in the last item), the extensions typical of the Italian tax system (therefore applied to all invoices in which the Seller country code in BT-40 is valued at "IT") are indicated by adding to the prefix BR-IT, also the acronym DE (Domestic Extension) and a progressive identifier;
- **Elements mapped in XMLPA** - Code and name of the element/elements of the FatturaPA scheme affected by the rule;
- **Rule description** - the definition of the characteristics of the "extended field" and/or of the rationales underlying its use;
- **EU/IT** – EU: invoices issued by EU suppliers (including Italian ones); IT: invoices issued by Italian (domestic) suppliers. The Extensions apply ONLY to Italian suppliers. This information facilitates identification of the rules to be applied only to domestic invoices.

| <b>ID EXTENSION</b> | <b>Elements mapped in XMLPA</b> | <b>Rule description</b>                                                                                                                                 | <b>EU/IT</b> |
|---------------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| BR-IT-DE-001        | 1.6 Issuer                      | The extension must contain a cbcTypeCode element valued exclusively with the values 'CC' or 'TZ'.                                                       | IT           |
| BR-IT-DE-002        | 2.1.1.1 Document Type           | The extension must contain a cbcTypeCode element valued exclusively with the values of the Document Type, according to the specific FatturaPA 1.2.1.    | IT           |
| BR-IT-DE-003        | 2.1.1.5.1 Withholding Type      | The extension must contain a cbcTypeCode element filled exclusively with the values of the Withholding Type, according to the specific FatturaPA 1.2.1. | IT           |
| BR-IT-DE-004        | 2.1.1.12 Art73                  | The extension must contain a cbcTypeCode element valued exclusively with the value 'YES' to apply Article 73 of Italian Presidential Decree 633/72.     | IT           |
| BR-IT-DE-005        | 2.2.2.4 Rounding                | The extension must contain a cbcAmount element whose length cannot exceed 15 characters including 2 decimal digits.                                     | IT           |
| BR-IT-DE-006        | 2.1.1.8 Surcharge Discount      | The extension must contain one or more cacAllowanceCharge elements.                                                                                     | IT           |

| <b>ID EXTENSION</b> | <b>Elements mapped in XMPA</b>                         | <b>Rule description</b>                                                                                                                                                                                                                                                                                                                                                                     | <b>EU/IT</b> |
|---------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| BR-IT-DE-007        | 2.1.1.8 Surcharge Discount                             | The amount of the discount or surcharge (cbcAmount) must contain from 4 to 21 characters including 2 decimal digits                                                                                                                                                                                                                                                                         | IT           |
| BR-IT-DE-008        | 2.1.1.8 Surcharge Discount                             | The amount of the discount/increase in percentage, if present, (cbcMultiplierFactorNumeric) must contain from 4 to 6 characters including 2 decimal digits                                                                                                                                                                                                                                  | IT           |
| BR-IT-DE-009        | 2.1.1.5 Withholding Data                               | The extension must contain all cacWithholdingTaxTotal element.                                                                                                                                                                                                                                                                                                                              | IT           |
| BR-IT-DE-010        | 2.1.1.5 Withholding Data                               | The total amount of the withholding tax (cbcTaxAmount) must contain 4 to 15 characters including 2 decimal digits.                                                                                                                                                                                                                                                                          | IT           |
| BR-IT-DE-011        | 2.1.1.5 Withholding Data                               | 1 to maximum 2 withholdings can be included (cacTaxSubtotal).                                                                                                                                                                                                                                                                                                                               | IT           |
| BR-IT-DE-012        | 2.1.1.5.2 Importo Ritenuta                             | The amount of each withholding tax (cbcTaxAmount) must contain from 4 to 15 characters including 2 decimal digits.                                                                                                                                                                                                                                                                          | IT           |
| BR-IT-DE-013        | 2.1.1.5 Withholding Data                               | For each withholding payment, the withholding type, withholding amount (cbcTaxAmount), withholding category (cacTaxCategory) with identifier equal to "S" (cbcID) must be indicated, withholding rate (cbcPercent) from 4 up to 6 characters including 2 decimal places, withholding scheme (cacTaxScheme/cbcID) valued with "SWT" and reason for payment (cacTaxScheme/cbcTaxTypeCode). EN | IT           |
| BR-IT-DE-014        | 2.1.10.1 MainInvoiceNumber<br>2.1.10.2 MainInvoiceDate | To refer to a main invoice relating to the transport of goods, the details of the invoice must be entered with the ID and IssueDate elements.                                                                                                                                                                                                                                               | IT           |
| BR-IT-DE-015        | 2.1.10.1 MainInvoiceNumber                             | The main invoice identifier cannot exceed 20 characters                                                                                                                                                                                                                                                                                                                                     | IT           |
| BR-IT-DE-016        | 2.1.8.2 TransportDocumentDate                          | The date of the transport document must be entered on the document.                                                                                                                                                                                                                                                                                                                         | IT           |
| BR-IT-DE-017        | 1.2.1.8 Tax System                                     | The Tax System (cbcTaxLevelCode) must be filled in exclusively with the values of the relative code.                                                                                                                                                                                                                                                                                        | IT           |
| BR-IT-DE-018        | 1.2.3 PermanentOrganisation                            | The Permanent Organisation must provide the complete address of street and street number,                                                                                                                                                                                                                                                                                                   | IT           |

| <b>ID EXTENSION</b> | <b>Elements mapped in XMPA</b>                                    | <b>Rule description</b>                                                                                                                                                    | <b>EU/IT</b> |
|---------------------|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
|                     |                                                                   | municipality, postcode, province and country.                                                                                                                              |              |
| BR-IT-DE-019        | 1.2.3.1 Address<br>1.2.3.2 StreetNumber                           | The length of the element cannot exceed 60 characters.                                                                                                                     | IT           |
| BR-IT-DE-020        | 1.2.3.4 Municipality                                              | The length of the element cannot exceed 60 characters.                                                                                                                     | IT           |
| BR-IT-DE-021        | 1.2.3.3 Post Code                                                 | The length of the element must consist of 5 digits                                                                                                                         | IT           |
| BR-IT-DE-022        | 1.2.3.5 Province                                                  | The length of the element cannot exceed 2 characters.                                                                                                                      | IT           |
| BR-IT-DE-023        | 1.5 Third-Party Intermediary                                      | The Third-Party Intermediary or Issuer must contain the VAT number, the tax scheme = 'VAT', the company name or the natural person (first name and surname).               | IT           |
| BR-IT-DE-024        | 1.3.1.2 Tax Code                                                  | The Tax Code values the schemaidentifier equal to 0210, and must have a length between 11 and 16 alphanumeric characters.                                                  | IT           |
| BR-IT-DE-025        | 1.3.1.3.5 EORI code                                               | The EORI code must be preceded by the prefix 'EORI:' and have the length of the code between 13 and 17 alphanumeric characters.                                            | IT           |
| BR-IT-DE-026        | 2.1.9.1.2 Tax Code                                                | The Tax Code values the schemaidentifier equal to 0210, and must have a length between 11 and 16 alphanumeric characters.                                                  | IT           |
| BR-IT-DE-027        | 2.1.9.1.3.1 Name<br>2.1.9.1.3.2 First Name<br>2.1.9.1.3.3 Surname | If the Carrier Name is entered, its length cannot exceed 80 characters, alternatively, if the First Name and Surname are entered, their length cannot exceed 60 characters | IT           |
| BR-IT-DE-028        | 2.1.9.1.1 VAT number                                              | The length of the element cannot exceed 30 characters.                                                                                                                     | IT           |
| BR-IT-DE-029        |                                                                   | The TaxScheme identifier must be completed with 'VAT'                                                                                                                      | IT           |
| BR-IT-DE-030        | 2.1.9.1.4 Driving Licence Number                                  | If the Driving Licence Number is set, its length cannot exceed 20 characters and the document type (cbcDocumentTypeCode) must be '40'                                      | IT           |

| <b>ID EXTENSION</b> | <b>Elements mapped in XMPA</b>             | <b>Rule description</b>                                                                                                                                                                                                                                   | <b>EU/IT</b> |
|---------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| BR-IT-DE-031        | 2.1.9.7 Gross Weight<br>2.1.9.8 Net Weight | The length of the Gross or Net Weight must be 4 to 7 characters, including 1 or 2 decimal digits.                                                                                                                                                         | IT           |
| BR-IT-DE-032        | 2.1.9.4 Number of Packages                 | The Number of Packages can be from 1 to 9999.                                                                                                                                                                                                             | IT           |
| BR-IT-DE-033        | 2.1.9.5 Description of Goods               | The length of the element cannot exceed 100 characters.                                                                                                                                                                                                   | IT           |
| BR-IT-DE-034        | 2.1.9.2 Means of Transport                 | The length of the element cannot exceed 80 characters.                                                                                                                                                                                                    | IT           |
| BR-IT-DE-035        | 2.1.9.3 Reason for Transport               | The length of the element cannot exceed 100 characters.                                                                                                                                                                                                   | IT           |
| BR-IT-DE-036        | 2.1.9.11 Type of Goods Delivered           | The length of the element must be 3 characters.                                                                                                                                                                                                           | IT           |
| BR-IT-DE-037        | 2.4.2.17 Early Payment Discount            | The length of the element must be at least 4 characters and cannot exceed 15 characters including 2 decimal digits                                                                                                                                        | IT           |
| BR-IT-DE-038        | 2.4.2.19 Delayed Payments Penalty          | The length of the element must be at least 4 characters and cannot exceed 15 characters including 2 decimal digits.                                                                                                                                       | IT           |
| BR-IT-DE-039        | 2.1.2.2 Order Number                       | The length of the element cannot exceed 20 characters                                                                                                                                                                                                     | IT           |
| BR-IT-DE-040        |                                            | Regarding the reference to a Transport Document line from the invoice line not supported by SDI, always enter it with 'NA'.                                                                                                                               | IT           |
| BR-IT-DE-041        | 2.1.8.1 Transport Document Number          | The length of the element cannot exceed 20 characters                                                                                                                                                                                                     | IT           |
| BR-IT-DE-042        | 2.1.8.2 TransportDocumentDate              | The date of the transport document must be entered in the line.                                                                                                                                                                                           | IT           |
| BR-IT-DE-050        | 1.5.1.2 Tax Code.                          | If the Third Party Intermediary or Issuing Party is Italian, its Fiscal Code (cac:PartyIdentification/cbc:ID) qualified by the @schemeID attribute with the value "0210" and the length of the code must be between 11 and 16 alphanumeric characters. EN | IT           |
| BR-IT-DE-051        | 1.5.1.3.1 Denomination                     | The name of the Third Intermediary (cbc:Name) cannot exceed 80 characters.                                                                                                                                                                                | IT           |

| <b>ID EXTENSION</b> | <b>Elements mapped in XMPA</b> | <b>Rule description</b>                                                                                                                                                                                                                                                    | <b>EU/IT</b> |
|---------------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
|                     |                                | EN                                                                                                                                                                                                                                                                         |              |
| BR-IT-DE-052        | 2.1.2.2 DocumentId.            | If the value of element BT-40 (Seller country code) is equal to "IT" and there is an order line reference in an invoice line (BT-132 Referenced purchase order line reference), the reference to the order in the header (BT-13 Purchase order reference) or line item. EN | IT           |

## APPENDIX 4: MAPPING RULES

This Appendix shows the mapping rules illustrated through two tables:

- FatturaPA and semantic model,
- Domestic invoice, semantic model and FatturaPA

The combination of the two table representations makes it possible to highlight the mapping on the XMLPA layout as well as the effects deriving from the new CIUS and, above all, from the Extensions, which would otherwise remain unexpressed.

The correspondence with the FatturaPA fields is illustrated by indicating the mapping rules with:

- the FatturaPA and CEN layouts,
- the Domestic Invoice layouts, the related extensions and FatturaPA.

This illustrative mode is therefore used to obtain the complete layout of an invoice available, both in the XMLPA structure and in UBL Italy (including the extended elements).

## Appendix 4.1 FATTURAPA AND THE SEMANTIC MODEL

The columns represent:

- **XMLPA ID** - identifier/level present in the layout in tabular form of the XMLPA format,
- **Route** - corresponding information element in XMLPA,
- **Cardinality** - necessity and cardinality of the element (the first number is 0 if optional, 1 if mandatory; the second represents the maximum number of occurrences for the element),
- **Field name** - name of the format XML tag XMLPA,
- **BT ID** - Business Term name,
- **BT Description** - Business Term description,
- **Mapping Rules and Update Notes** - description of the mapping rule and references to the elimination of previous rules

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA | Path                                                              | Cardinality | Field name                 | BT                    | BT Description                                                | Mapping rules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------|-------------------------------------------------------------------|-------------|----------------------------|-----------------------|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1        | FatturaElettronicaHeader                                          | 1 ..1       | <FatturaElettronicaHeader> |                       |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 1.1      | FatturaElettronicaHeader/DatiTrasmissione                         | 1 ..1       | <DatiTrasmissione>         |                       |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 1.1.1    | FatturaElettronicaHeader/DatiTrasmissione/IdTrasmittente          | 1 ..1       | <IdTrasmittente>           |                       |                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 1.1.1.1  | FatturaElettronicaHeader/DatiTrasmissione/IdTrasmittente/IdPaese  | 1 ..1       | <IdPaese>                  | BT-31<br>EXT          | Seller VAT identifier                                         | In the case of a Domestic Invoice: if the Third-Party Intermediary is present, the field will be filled in with the Country Code of the Third-Party Intermediary, otherwise the field will be filled in with "IT".<br><br>In case of Cross Border Invoice, the field will be filled in with the first two characters of the BT-31.                                                                                                                                                                                                                                                                                             |
| 1.1.1.2  | FatturaElettronicaHeader/DatiTrasmissione/IdTrasmittente/IdCodice | 1 ..1       | <IdCodice>                 | BT-30<br>BT-31<br>EXT | Seller legal registration identifier<br>Seller VAT identifier | In the case of a Domestic Invoice, if the Third-Party Intermediary is present and has a Country Code other than "IT", then the field will be filled in with the Third-Party Intermediary's IdCodice.<br><br>If, instead, the Third-Party Intermediary is present and has a Country Code equal to "IT", then the field will be filled in with the Tax Code of the Third-Party Intermediary.<br><br>Finally, if the Third-Party Intermediary is not present, then the field will be filled in with the BT-30.<br><br>In case of Cross Border Invoice, the field will be filled in from the third character onwards of the BT-31. |
| 1.1.2    | FatturaElettronicaHeader/DatiTrasmissione/ProgressivoInvio        | 1 ..1       | <ProgressivoInvio>         |                       |                                                               | A value is automatically generated by the mapper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA       | Path                                                                            | Cardinality  | Field name                          | BT    | BT Description           | Mapping rules                                                        |
|----------------|---------------------------------------------------------------------------------|--------------|-------------------------------------|-------|--------------------------|----------------------------------------------------------------------|
| 1.1.3          | FatturaElettronicaHeader/DatiTrasmissione/FormatoTrasmissione                   | 1 ..1        | <FormatoTrasmissione>               |       |                          | A value is automatically generated by the mapper                     |
| 1.1.4          | FatturaElettronicaHeader/DatiTrasmissione/CodiceDestinatario                    | 1 ..1        | <CodiceDestinatario>                | BT-49 | Buyer electronic address |                                                                      |
| <u>1.1.5</u>   | <u>FatturaElettronicaHeader/DatiTrasmissione/ContattiTrasmittente</u>           | <u>0 ..1</u> | <u>&lt;ContattiTrasmittente&gt;</u> |       |                          | Not mapped in FatturaPA                                              |
| <u>1.1.5.1</u> | <u>FatturaElettronicaHeader/DatiTrasmissione/ContattiTrasmittente/Telefono</u>  | <u>0 ..1</u> | <u>&lt;Telefono&gt;</u>             |       |                          | Not mapped in FatturaPA                                              |
| <u>1.1.5.2</u> | <u>FatturaElettronicaHeader/DatiTrasmissione/ContattiTrasmittente/Email</u>     | <u>0 ..1</u> | <u>&lt;Email&gt;</u>                |       |                          | Not mapped in FatturaPA                                              |
| <u>1.1.6</u>   | <u>FatturaElettronicaHeader/DatiTrasmissione/PECDestinatario</u>                | <u>0 ..1</u> | <u>&lt;PECDestinatario&gt;</u>      |       |                          | Not mapped in FatturaPA                                              |
| 1.2            | FatturaElettronicaHeader/CedentePrestatore                                      | 1 ..1        | <CedentePrestatore>                 | BG-4  | SELLER                   |                                                                      |
| 1.2.1          | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici                       | 1 ..1        | <DatiAnagrafici>                    |       |                          |                                                                      |
| 1.2.1.1        | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/IdFiscaleIVA          | 1 ..1        | <IdFiscaleIVA>                      |       |                          |                                                                      |
| 1.2.1.1.1      | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/IdFiscaleIVA/IdPaese  | 1 ..1        | <IdPaese>                           | BT-31 | Seller VAT identifier    | In BT-31 1.2.1.1.1<CountryId> and 1.2.1.1.2<CodeId> are concatenated |
| 1.2.1.1.2      | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/IdFiscaleIVA/IdCodice | 1 ..1        | <IdCodice>                          | BT-31 | Seller VAT identifier    | In BT-31 1.2.1.1.1<CountryId> and 1.2.1.1.2<CodeId> are concatenated |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA         | Path                                                                               | Cardinality  | Field name            | BT    | BT Description                       | Mapping rules                                                                                                                                                                                                |
|------------------|------------------------------------------------------------------------------------|--------------|-----------------------|-------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.2.1.2          | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/CodiceFiscale            | 0 ..1        | <CodiceFiscale>       | BT-30 | Seller legal registration identifier | In BT-30 "CF:" is concatenated with the identifying elements of the Tax Code 1.2.1.2 <CodiceFiscale>.<br>If SchemaIdentifier is 0210 and there is no prefix, the value is mapped in 1.2.1.2 <CodiceFiscale>. |
| 1.2.1.3          | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/Anagrafica               | 1 ..1        | <Anagrafica>          |       |                                      |                                                                                                                                                                                                              |
| 1.2.1.3.1        | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/Anagrafica/Denominazione | 0 ..1        | <Denominazione>       | BT-27 | Seller name                          | In BT-27 the string "Denominazione:" is concatenated with 1.2.1.3.1                                                                                                                                          |
| 1.2.1.3.2        | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/Anagrafica/Nome          | 0 ..1        | <Nome>                | BT-27 | Seller name                          | In BT-27 the string "Nome&Cognome:" or "Nome#Cognome" is concatenated with 1.2.1.3.2<Nome> e 1.2.1.3.3<Cognome>                                                                                              |
| 1.2.1.3.3        | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/Anagrafica/Cognome       | 0 ..1        | <Cognome>             | BT-27 | Seller name                          | In BT-27 the string "Nome&Cognome:" or "Nome#Cognome" is concatenated with 1.2.1.3.2<Nome> e 1.2.1.3.3<Cognome>                                                                                              |
| <u>1.2.1.3.4</u> | <u>FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/Anagrafica/Titolo</u> | <u>0 ..1</u> | <u>&lt;Titolo&gt;</u> |       |                                      | Not mapped in FatturaPA                                                                                                                                                                                      |
| 1.2.1.3.5        | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/Anagrafica/CodEORI       | 0 ..1        | <CodEORI>             | BT-29 | Seller identifier                    | In BT-29 "EORI:" is concatenated with 1.2.1.3.5<CodEORI>                                                                                                                                                     |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA       | Path                                                                           | Cardinality | Field name                   | BT    | BT Description             | Mapping rules                                                                                                                  |
|----------------|--------------------------------------------------------------------------------|-------------|------------------------------|-------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| 1.2.1.4        | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/AlboProfessionale    | 0..1        | <AlboProfessionale>          | BT-29 | Seller identifier          | In BT-29 "ALBO:" is concatenated with 1.2.1.4<AlboProfessionale>, 1.2.1.6<NumeroscrizioneAlbo> and 1.2.1.7<DataiscrizioneAlbo> |
| <u>1.2.1.5</u> | <u>FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/ProvinciaAlbo</u> | <u>0..1</u> | <u>&lt;ProvinciaAlbo&gt;</u> |       |                            | Not mapped in FatturaPA                                                                                                        |
| 1.2.1.6        | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/NumeroscrizioneAlbo  | 0..1        | <NumeroscrizioneAlbo>        | BT-29 | Seller identifier          | In BT-29 "ALBO:" is concatenated with 1.2.1.4<AlboProfessionale>, 1.2.1.6<NumeroscrizioneAlbo> and 1.2.1.7<DataiscrizioneAlbo> |
| 1.2.1.7        | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/DataiscrizioneAlbo   | 0..1        | <DataiscrizioneAlbo>         | BT-29 | Seller identifier          | In BT-29 "ALBO:" is concatenated with 1.2.1.4<AlboProfessionale>, 1.2.1.6<NumeroscrizioneAlbo> and 1.2.1.7<DataiscrizioneAlbo> |
| 1.2.1.8        | FatturaElettronicaHeader/CedentePrestatore/DatiAnagrafici/RegimeFiscale        | 1..1        | <RegimeFiscale>              | EXT   |                            |                                                                                                                                |
| 1.2.2          | FatturaElettronicaHeader/CedentePrestatore/Sede                                | 1..1        | <Sede>                       | BG-5  | SELLER POSTAL ADDRESS      |                                                                                                                                |
| 1.2.2.1        | FatturaElettronicaHeader/CedentePrestatore/Sede/Indirizzo                      | 1..1        | <Indirizzo>                  | BT-35 | Seller address line 1      |                                                                                                                                |
| 1.2.2.2        | FatturaElettronicaHeader/CedentePrestatore/Sede/NumeroCivico                   | 0..1        | <NumeroCivico>               | BT-36 | Seller address line 2      |                                                                                                                                |
| 1.2.2.3        | FatturaElettronicaHeader/CedentePrestatore/Sede/CAP                            | 1..1        | <CAP>                        | BT-38 | Seller post code           |                                                                                                                                |
| 1.2.2.4        | FatturaElettronicaHeader/CedentePrestatore/Sede/Comune                         | 1..1        | <Comune>                     | BT-37 | Seller city                |                                                                                                                                |
| 1.2.2.5        | FatturaElettronicaHeader/CedentePrestatore/Sede/Provincia                      | 0..1        | <Provincia>                  | BT-39 | Seller country subdivision |                                                                                                                                |
| 1.2.2.6        | FatturaElettronicaHeader/CedentePrestatore/Sede/Nazione                        | 1..1        | <Nazione>                    | BT-40 | Seller country code        |                                                                                                                                |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA | Path                                                                          | Cardinality | Field name              | BT    | BT Description                      | Mapping rules                                                                                          |
|----------|-------------------------------------------------------------------------------|-------------|-------------------------|-------|-------------------------------------|--------------------------------------------------------------------------------------------------------|
| 1.2.3    | FatturaElettronicaHeader/CedentePrestatore/StabileOrganizzazione              | 0 ..1       | <StabileOrganizzazione> |       |                                     |                                                                                                        |
| 1.2.3.1  | FatturaElettronicaHeader/CedentePrestatore/StabileOrganizzazione/Indirizzo    | 1 ..1       | <Indirizzo>             | EXT   |                                     |                                                                                                        |
| 1.2.3.2  | FatturaElettronicaHeader/CedentePrestatore/StabileOrganizzazione/NumeroCivico | 0 ..1       | <NumeroCivico>          | EXT   |                                     |                                                                                                        |
| 1.2.3.3  | FatturaElettronicaHeader/CedentePrestatore/StabileOrganizzazione/CAP          | 1 ..1       | <CAP>                   | EXT   |                                     |                                                                                                        |
| 1.2.3.4  | FatturaElettronicaHeader/CedentePrestatore/StabileOrganizzazione/Comune       | 1 ..1       | <Comune>                | EXT   |                                     |                                                                                                        |
| 1.2.3.5  | FatturaElettronicaHeader/CedentePrestatore/StabileOrganizzazione/Provincia    | 0 ..1       | <Provincia>             | EXT   |                                     |                                                                                                        |
| 1.2.3.6  | FatturaElettronicaHeader/CedentePrestatore/StabileOrganizzazione/Nazione      | 1 ..1       | <Nazione>               | EXT   |                                     |                                                                                                        |
| 1.2.4    | FatturaElettronicaHeader/CedentePrestatore/IscrizioneREA                      | 0 ..1       | <IscrizioneREA>         |       |                                     |                                                                                                        |
| 1.2.4.1  | FatturaElettronicaHeader/CedentePrestatore/IscrizioneREA/Ufficio              | 1 ..1       | <Ufficio>               | BT-29 | Seller identifier                   | In BT-29 "REA:" is concatenated with 1.2.4.1<Ufficio> and 1.2.4.2 <NumeroREA>                          |
| 1.2.4.2  | FatturaElettronicaHeader/CedentePrestatore/IscrizioneREA/NumeroREA            | 1 ..1       | <NumeroREA>             | BT-29 | Seller identifier                   | In BT-29 "REA:" is concatenated with 1.2.4.1<Ufficio> and 1.2.4.2 <NumeroREA>                          |
| 1.2.4.3  | FatturaElettronicaHeader/CedentePrestatore/IscrizioneREA/CapitaleSociale      | 0 ..1       | <CapitaleSociale>       | BT-33 | Seller additional legal information | In BT-33 1.2.4.3<CapitaleSociale>, 1.2.4.4<SocioUnico> and 1.2.4.5<StatoLiquidazione> are concatenated |
| 1.2.4.4  | FatturaElettronicaHeader/CedentePrestatore/IscrizioneREA/SocioUnico           | 0 ..1       | <SocioUnico>            | BT-33 | Seller additional legal information | In BT-33 1.2.4.3<CapitaleSociale>, 1.2.4.4<SocioUnico> and 1.2.4.5<StatoLiquidazione> are concatenated |
| 1.2.4.5  | FatturaElettronicaHeader/CedentePrestatore/IscrizioneREA/StatoLiquidazione    | 1 ..1       | <StatoLiquidazione>     | BT-33 | Seller additional legal information | In BT-33 1.2.4.3<CapitaleSociale>, 1.2.4.4<SocioUnico> and 1.2.4.5<StatoLiquidazione> are concatenated |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA       | Path                                                                                | Cardinality  | Field name                   | BT    | BT Description                           | Mapping rules                                                                                   |
|----------------|-------------------------------------------------------------------------------------|--------------|------------------------------|-------|------------------------------------------|-------------------------------------------------------------------------------------------------|
| 1.2.5          | FatturaElettronicaHeader/CedentePrestatore/Contatti                                 | 0 ..1        | <Contatti>                   | BG-6  | SELLER CONTACT                           |                                                                                                 |
| 1.2.5.1        | FatturaElettronicaHeader/CedentePrestatore/Contatti/Telefono                        | 0 ..1        | <Telefono>                   | BT-42 | Seller contact telephone number          |                                                                                                 |
| <u>1.2.5.2</u> | <u>FatturaElettronicaHeader/CedentePrestatore/Contatti/Fax</u>                      | <u>0 ..1</u> | <u>&lt;Fax&gt;</u>           |       |                                          | Not mapped in FatturaPA                                                                         |
| 1.2.5.3        | FatturaElettronicaHeader/CedentePrestatore/Contatti/Email                           | 0 ..1        | <Email>                      | BT-43 | Seller contact email address             |                                                                                                 |
| 1.2.6          | FatturaElettronicaHeader/CedentePrestatore/RiferimentoAmministrazione               | 0 ..1        | <RiferimentoAmministrazione> | BT-19 | Buyer accounting reference               |                                                                                                 |
| 1.3            | FatturaElettronicaHeader/RappresentanteFiscale                                      | 0 ..1        | <RappresentanteFiscale>      | BG-11 | SELLER TAX REPRESENTATIVE PARTY          |                                                                                                 |
| 1.3.1          | FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici                       | 1 ..1        | <DatiAnagrafici>             |       |                                          |                                                                                                 |
| 1.3.1.1        | FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici/IdFiscaleIVA          | 1 ..1        | <IdFiscaleIVA>               |       |                                          |                                                                                                 |
| 1.3.1.1.1      | FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici/IdFiscaleIVA/IdPaese  | 1 ..1        | <IdPaese>                    | BT-63 | Seller tax representative VAT identifier | In BT-63 1.3.1.1.1<IdPaese> and 1.3.1.1.2 <IdCodice> are concatenated                           |
| 1.3.1.1.2      | FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici/IdFiscaleIVA/IdCodice | 1 ..1        | <IdCodice>                   | BT-63 | Seller tax representative VAT identifier | In BT-63 1.3.1.1.1<IdPaese> and 1.3.1.1.2 <IdCodice> are concatenated                           |
| 1.3.1.2        | FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici/CodiceFiscale         | 0 ..1        | <CodiceFiscale>              | EXT   |                                          | The BT is reported in 1.3.1.2<CodiceFiscale> in the presence of schemelidentifier equal to 0210 |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA         | Path                                                                                   | Cardinality  | Field name               | BT    | BT Description                 | Mapping rules                                                                                                     |
|------------------|----------------------------------------------------------------------------------------|--------------|--------------------------|-------|--------------------------------|-------------------------------------------------------------------------------------------------------------------|
| 1.3.1.3          | FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici/Anagrafica               | 1 ..1        | <Anagrafica>             |       |                                |                                                                                                                   |
| 1.3.1.3.1        | FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici/Anagrafica/Denominazione | 0 ..1        | <Denominazione>          | BT-62 | Seller tax representative name | In BT-62 the string "Denominazione:" is concatenated with 1.3.1.3.1                                               |
| 1.3.1.3.2        | FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici/Anagrafica/Nome          | 0 ..1        | <Nome>                   | BT-62 | Seller tax representative name | In BT-62 the string "Nome&Cognome:" or "Nome#Cognome" is concatenated with 1.3.1.3.2<Nome> and 1.3.1.3.3<Cognome> |
| 1.3.1.3.3        | FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici/Anagrafica/Cognome       | 0 ..1        | <Cognome>                | BT-62 | Seller tax representative name | In BT-62 the string "Nome&Cognome:" or "Nome#Cognome" is concatenated with 1.3.1.3.2<Nome> and 1.3.1.3.3<Cognome> |
| <u>1.3.1.3.4</u> | <u>FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici/Anagrafica/Titolo</u> | <u>0 ..1</u> | <u>&lt;Titolo&gt;</u>    |       |                                | Not mapped in FatturaPA                                                                                           |
| 1.3.1.3.5        | FatturaElettronicaHeader/RappresentanteFiscale/DatiAnagrafici/Anagrafica/CodEORI       | 0 ..1        | <CodEORI>                | EXT   |                                |                                                                                                                   |
| 1.4              | FatturaElettronicaHeader/CessionarioCommittente                                        | 1 ..1        | <CessionarioCommittente> | BG-7  | BUYER                          |                                                                                                                   |
| 1.4.1            | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici                         | 1 ..1        | <DatiAnagrafici>         |       |                                |                                                                                                                   |
| 1.4.1.1          | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici/IdFiscaleIVA            | 0 ..1        | <IdFiscaleIVA>           |       |                                |                                                                                                                   |
| 1.4.1.1.1        | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici/IdFiscaleIVA/IdPaese    | 1 ..1        | <IdPaese>                | BT-48 | Buyer VAT identifier           | In BT-48 1.4.1.1.1<IdPaese> and 1.4.1.1.2<IdCodice> are concatenated                                              |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA  | Path                                                                                    | Cardinality | Field name      | BT    | BT Description                      | Mapping rules                                                                                                                                             |
|-----------|-----------------------------------------------------------------------------------------|-------------|-----------------|-------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.4.1.1.2 | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici/IdFiscaleIVA/IdCodice    | 1 ..1       | <IdCodice>      | BT-48 | Buyer VAT identifier                | In BT-48 1.4.1.1.1<IdPaese> and 1.4.1.1.2 <IdCodice> are concatenated                                                                                     |
| 1.4.1.2   | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici/CodiceFiscale            | 0 ..1       | <CodiceFiscale> | BT-47 | Buyer legal registration identifier | In BT-47 the string "CF:" is concatenated with 1.4.1.2<CodiceFiscale>, or BT-47 is valued with the 1.4.1.2<CodiceFiscale> and schemelIdentifier is "0210" |
| 1.4.1.3   | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici/Anagrafica               | 1 ..1       | <Anagrafica>    |       |                                     |                                                                                                                                                           |
| 1.4.1.3.1 | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici/Anagrafica/Denominazione | 0 ..1       | <Denominazione> | BT-44 | Buyer name                          | In BT-44 the string "Denominazione:" is concatenated with 1.4.1.3.1                                                                                       |
| 1.4.1.3.2 | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici/Anagrafica/Nome          | 0 ..1       | <Nome>          | BT-44 | Buyer name                          | In BT-44 the string "Nome&Cognome:" or "Nome#Cognome" is concatenated with 1.4.1.3.2<Nome> and 1.4.1.3.3<Cognome>                                         |
| 1.4.1.3.3 | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici/Anagrafica/Cognome       | 0 ..1       | <Cognome>       | BT-44 | Buyer name                          | In BT-44 the string "Nome&Cognome:" or "Nome#Cognome" is concatenated with 1.4.1.3.2<Nome> and 1.4.1.3.3<Cognome>                                         |
| 1.4.1.3.4 | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici/Anagrafica/Titolo        | 0 ..1       | <Titolo>        |       |                                     | Not mapped in FatturaPA                                                                                                                                   |
| 1.4.1.3.5 | FatturaElettronicaHeader/CessionarioCommittente/DatiAnagrafici/Anagrafica/CodEORI       | 0 ..1       | <CodEORI>       | BT-46 | Buyer identifier                    | In BT-46 the string "EORI:" is concatenated with 1.4.1.3.5<CodEORI>                                                                                       |
| 1.4.2     | FatturaElettronicaHeader/CessionarioCommittente/Sede                                    | 1 ..1       | <Sede>          | BG-8  | BUYER POSTAL ADDRESS                |                                                                                                                                                           |
| 1.4.2.1   | FatturaElettronicaHeader/CessionarioCommittente/Sede/Indirizzo                          | 1 ..1       | <Indirizzo>     | BT-50 | Buyer address line 1                |                                                                                                                                                           |
| 1.4.2.2   | FatturaElettronicaHeader/CessionarioCommittente/Sede/NumeroCivico                       | 0 ..1       | <NumeroCivico>  | BT-51 | Buyer address line 2                |                                                                                                                                                           |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA       | Path                                                                                      | Cardinality  | Field name                  | BT    | BT Description            | Mapping rules           |
|----------------|-------------------------------------------------------------------------------------------|--------------|-----------------------------|-------|---------------------------|-------------------------|
| 1.4.2.3        | FatturaElettronicaHeader/CessionarioCommittente/Sede/CAP                                  | 1 ..1        | <CAP>                       | BT-53 | Buyer post code           |                         |
| 1.4.2.4        | FatturaElettronicaHeader/CessionarioCommittente/Sede/Comune                               | 1 ..1        | <Comune>                    | BT-52 | Buyer city                |                         |
| 1.4.2.5        | FatturaElettronicaHeader/CessionarioCommittente/Sede/Provincia                            | 0 ..1        | <Provincia>                 | BT-54 | Buyer country subdivision |                         |
| 1.4.2.6        | FatturaElettronicaHeader/CessionarioCommittente/Sede/Nazione                              | 1 ..1        | <Nazione>                   | BT-55 | Buyer country code        |                         |
| 1.4.3          | FatturaElettronicaHeader/CessionarioCommittente/StabileOrganizzazione                     | 0 ..1        | <StabileOrganizzazione>     |       |                           |                         |
| <u>1.4.3.1</u> | <u>FatturaElettronicaHeader/CessionarioCommittente/StabileOrganizzazione/Indirizzo</u>    | <u>1 ..1</u> | <u>&lt;Indirizzo&gt;</u>    |       |                           | Not mapped in FatturaPA |
| <u>1.4.3.2</u> | <u>FatturaElettronicaHeader/CessionarioCommittente/StabileOrganizzazione/NumeroCivico</u> | <u>0 ..1</u> | <u>&lt;NumeroCivico&gt;</u> |       |                           | Not mapped in FatturaPA |
| <u>1.4.3.3</u> | <u>FatturaElettronicaHeader/CessionarioCommittente/StabileOrganizzazione/CAP</u>          | <u>1 ..1</u> | <u>&lt;CAP&gt;</u>          |       |                           | Not mapped in FatturaPA |
| <u>1.4.3.4</u> | <u>FatturaElettronicaHeader/CessionarioCommittente/StabileOrganizzazione/Comune</u>       | <u>1 ..1</u> | <u>&lt;Comune&gt;</u>       |       |                           | Not mapped in FatturaPA |
| <u>1.4.3.5</u> | <u>FatturaElettronicaHeader/CessionarioCommittente/StabileOrganizzazione/Provincia</u>    | <u>0 ..1</u> | <u>&lt;Provincia&gt;</u>    |       |                           | Not mapped in FatturaPA |
| <u>1.4.3.6</u> | <u>FatturaElettronicaHeader/CessionarioCommittente/StabileOrganizzazione/Nazione</u>      | <u>1 ..1</u> | <u>&lt;Nazione&gt;</u>      |       |                           | Not mapped in FatturaPA |
| 1.4.4          | FatturaElettronicaHeader/CessionarioCommittente/RappresentanteFiscale                     | 0 ..1        | <RappresentanteFiscale>     |       |                           |                         |
| 1.4.4.1        | FatturaElettronicaHeader/CessionarioCommittente/RappresentanteFiscale/IdFiscale           | 1 ..1        | <IdFiscaleIVA>              |       |                           |                         |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA         | Path                                                                                               | Cardinality  | Field name                             | BT  | BT Description | Mapping rules           |
|------------------|----------------------------------------------------------------------------------------------------|--------------|----------------------------------------|-----|----------------|-------------------------|
| <u>1.4.4.1.1</u> | <u>FatturaElettronicaHeader/CessionarioCommittente/RappresentanteFiscale/IdFiscale/IdPaese</u>     | <u>1 ..1</u> | <u>&lt;IdPaese&gt;</u>                 |     |                | Not mapped in FatturaPA |
| <u>1.4.4.1.2</u> | <u>FatturaElettronicaHeader/CessionarioCommittente/RappresentanteFiscale/IdFiscale/IdCodice</u>    | <u>1 ..1</u> | <u>&lt;IdCodice&gt;</u>                |     |                | Not mapped in FatturaPA |
| <u>1.4.4.2</u>   | <u>FatturaElettronicaHeader/CessionarioCommittente/RappresentanteFiscale/Denominazione</u>         | <u>0 ..1</u> | <u>&lt;Denominazione&gt;</u>           |     |                | Not mapped in FatturaPA |
| <u>1.4.4.3</u>   | <u>FatturaElettronicaHeader/CessionarioCommittente/RappresentanteFiscale/Nome</u>                  | <u>0 ..1</u> | <u>&lt;Nome&gt;</u>                    |     |                | Not mapped in FatturaPA |
| <u>1.4.4.4</u>   | <u>FatturaElettronicaHeader/CessionarioCommittente/RappresentanteFiscale/Cognome</u>               | <u>0 ..1</u> | <u>&lt;Cognome&gt;</u>                 |     |                | Not mapped in FatturaPA |
| 1.5              | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente                                      | 0 ..1        | <TerzoIntermediarioOSoggettoEmittente> |     |                |                         |
| 1.5.1            | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici                       | 1 ..1        | <DatiAnagrafici>                       |     |                |                         |
| 1.5.1.1          | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici/IdFiscaleIVA          | 0 ..1        | <IdFiscaleIVA>                         |     |                |                         |
| 1.5.1.1.1        | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici/IdFiscaleIVA/IdPaese  | 1 ..1        | <IdPaese>                              | EXT |                |                         |
| 1.5.1.1.2        | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici/IdFiscaleIVA/IdCodice | 1 ..1        | <IdCodice>                             | EXT |                |                         |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA         | Path                                                                                                  | Cardinality  | Field name               | BT            | BT Description                             | Mapping rules                                                                                                                   |
|------------------|-------------------------------------------------------------------------------------------------------|--------------|--------------------------|---------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| 1.5.1.2          | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici/CodiceFiscale            | 0 ..1        | <CodiceFiscale>          | EXT           |                                            | In the BT the string "CF:" is concatenated with 1.5.1.2<CodiceFiscale>, or 1.5.1.2<CodiceFiscale> with schemelIdentifier "0210" |
| 1.5.1.3          | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici/Anagrafica               | 1 ..1        | <Anagrafica>             |               |                                            |                                                                                                                                 |
| 1.5.1.3.1        | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici/Anagrafica/Denominazione | 0 ..1        | <Denominazione>          | EXT           |                                            |                                                                                                                                 |
| 1.5.1.3.2        | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici/Anagrafica/Nome          | 0 ..1        | <Nome>                   | EXT           |                                            |                                                                                                                                 |
| 1.5.1.3.3        | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici/Anagrafica/Cognome       | 0 ..1        | <Cognome>                | EXT           |                                            |                                                                                                                                 |
| <u>1.5.1.3.4</u> | <u>FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici/Anagrafica/Titolo</u> | <u>0 ..1</u> | <u>&lt;Titolo&gt;</u>    |               |                                            | Not mapped in FatturaPA                                                                                                         |
| 1.5.1.3.5        | FatturaElettronicaHeader/TerzoIntermediarioOSoggettoEmittente/DatiAnagrafici/Anagrafica/CodEORI       | 0 ..1        | <CodEORI>                | EXT           |                                            |                                                                                                                                 |
| 1.6              | FatturaElettronicaHeader/SoggettoEmittente                                                            | 0 ..1        | <SoggettoEmittente>      | EXT           |                                            |                                                                                                                                 |
| 2                | FatturaElettronicaBody                                                                                | 1 ..n        | <FatturaElettronicaBody> |               |                                            |                                                                                                                                 |
| 2.1              | FatturaElettronicaBody/DatiGenerali                                                                   | 1 ..1        | <DatiGenerali>           |               |                                            |                                                                                                                                 |
| 2.1.1            | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento                                             | 1 ..1        | <DatiGeneraliDocumento>  |               |                                            |                                                                                                                                 |
| 2.1.1.1          | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/TipoDocumento                               | 1 ..1        | <TipoDocumento>          | EXT           |                                            |                                                                                                                                 |
| 2.1.1.2          | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/Divisa                                      | 1 ..1        | <Divisa>                 | BT-5          | Invoice currency code                      |                                                                                                                                 |
| 2.1.1.3          | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/Data                                        | 1 ..1        | <Data>                   | BT-2<br>BT-72 | Invoice issue date<br>Actual Delivery Date | BT-2 if the invoice date is the same as the transaction date.                                                                   |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA  | Path                                                                                    | Cardinality | Field name         | BT              | BT Description                                                            | Mapping rules                                                                                                                               |
|-----------|-----------------------------------------------------------------------------------------|-------------|--------------------|-----------------|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|           |                                                                                         |             |                    |                 |                                                                           | In the event that the transaction date is different from the invoice issue date, the value is obtained from the BT-72 delivery information. |
| 2.1.1.4   | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/Numero                        | 1 ..1       | <Numero>           | BT-1            | Invoice number                                                            |                                                                                                                                             |
| 2.1.1.5   | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiRitenuta                  | 0 ..1       | <DatiRitenuta>     |                 |                                                                           |                                                                                                                                             |
| 2.1.1.5.1 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiRitenuta/Tipo Ritenuta    | 1 ..1       | <TipoRitenuta>     | EXT             |                                                                           |                                                                                                                                             |
| 2.1.1.5.2 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiRitenuta/ImportoRitenuta  | 1 ..1       | <ImportoRitenuta>  | EXT             |                                                                           |                                                                                                                                             |
| 2.1.1.5.3 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiRitenuta/AliquotaRitenuta | 1 ..1       | <AliquotaRitenuta> | EXT             |                                                                           |                                                                                                                                             |
| 2.1.1.5.4 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiRitenuta/CausalePagamento | 1 ..1       | <CausalePagamento> | EXT             |                                                                           |                                                                                                                                             |
| 2.1.1.6   | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiBollo                     | 0 ..1       | <DatiBollo>        |                 |                                                                           |                                                                                                                                             |
| 2.1.1.6.1 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiBollo/Bollo Virtuale      | 1 ..1       | <BolloVirtuale>    | BT-105<br>BT-98 | Document level charge reason code<br>Document level allowance reason code | For the invoice: if BT-105 = SAE then 2.1.1.6<BolloVirtuale> = YES<br>For the credit note: if BT-98 = 95 then 2.1.1.6<BolloVirtuale> = YES  |
| 2.1.1.6.2 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiBollo/Importo Bollo       | 1 ..1       | <ImportoBollo>     | BT-99<br>BT-92  | Document level charge amount                                              | For the invoice: use BT-99<br>For the Credit Note: use BT-92                                                                                |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA  | Path                                                                                                    | Cardinality | Field name               | BT     | BT Description                    | Mapping rules                                                                                                   |
|-----------|---------------------------------------------------------------------------------------------------------|-------------|--------------------------|--------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------|
|           |                                                                                                         |             |                          |        | Document level allowance amount   | Value at zero in case of non-debit to the transferee-customer                                                   |
| 2.1.1.7   | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiCassaPrevidenziale                        | 0 ..n       | <DatiCassaPrevidenziale> |        |                                   |                                                                                                                 |
| 2.1.1.7.1 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiCassaPrevidenziale/TipoCassa              | 1 ..1       | <TipoCassa>              | BT-104 | Document level charge reason      | In BT-104 the following are concatenated<br>2.1.1.7.1 <TipoCassa><br>2.1.1.7.6 <Ritenuta><br>2.1.1.7.7 <Natura> |
| 2.1.1.7.2 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiCassaPrevidenziale/AlCassa                | 1 ..1       | <AlCassa>                | BT-101 | Document level charge percentage  |                                                                                                                 |
| 2.1.1.7.3 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiCassaPrevidenziale/ImportoContributoCassa | 1 ..1       | <ImportoContributoCassa> | BT-99  | Document level charge amount      |                                                                                                                 |
| 2.1.1.7.4 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiCassaPrevidenziale/ImponibileCassa        | 0 ..1       | <ImponibileCassa>        | BT-100 | Document level charge base amount |                                                                                                                 |
| 2.1.1.7.5 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiCassaPrevidenziale/AliquotaIVA            | 1 ..1       | <AliquotaIVA>            | BT-103 | Document level charge VAT rate    |                                                                                                                 |
| 2.1.1.7.6 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiCassaPrevidenziale/Ritenuta               | 0 ..1       | <Ritenuta>               | BT-104 | Document level charge reason      | In BT-104 the following are concatenated<br>2.1.1.7.1 <TipoCassa><br>2.1.1.7.6 <Ritenuta><br>2.1.1.7.7 <Natura> |
| 2.1.1.7.7 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiCassaPrevidenziale/Natura                 | 0 ..1       | <Natura>                 | BT-104 | Document level charge reason      | In BT-104 the following are concatenated<br>2.1.1.7.1 <TipoCassa>                                               |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA  | Path                                                                                                        | Cardinality | Field name                   | BT     | BT Description                | Mapping rules                              |
|-----------|-------------------------------------------------------------------------------------------------------------|-------------|------------------------------|--------|-------------------------------|--------------------------------------------|
|           |                                                                                                             |             |                              |        |                               | 2.1.1.7.6 <Ritenuta><br>2.1.1.7.7 <Natura> |
| 2.1.1.7.8 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/DatiCassaPrevidenziale/RiferimentoAmministrazione | 0..1        | <RiferimentoAmministrazione> |        |                               | Not mapped in FatturaPA                    |
| 2.1.1.8   | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/ScontoMaggiorazione                               | 0..n        | <ScontoMaggiorazione>        |        |                               |                                            |
| 2.1.1.8.1 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/ScontoMaggiorazione/Tipo                          | 1..1        | <Tipo>                       | EXT    |                               |                                            |
| 2.1.1.8.2 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/ScontoMaggiorazione/Percentuale                   | 0..1        | <Percentuale>                | EXT    |                               |                                            |
| 2.1.1.8.3 | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/ScontoMaggiorazione/Importo                       | 0..1        | <Importo>                    | EXT    |                               |                                            |
| 2.1.1.9   | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/ImportoTotaleDocumento                            | 0..1        | <ImportoTotaleDocumento>     | BT-112 | Invoice total amount with VAT |                                            |
| 2.1.1.10  | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/Arrotondamento                                    | 0..1        | <Arrotondamento>             | BT-114 | Rounding amount               |                                            |
| 2.1.1.11  | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/Causale                                           | 0..n        | <Causale>                    | BT-22  | Invoice note                  |                                            |
| 2.1.1.12  | FatturaElettronicaBody/DatiGenerali/DatiGeneraliDocumento/Art73                                             | 0..1        | <Art73>                      | EXT    |                               |                                            |
| 2.1.2     | FatturaElettronicaBody/DatiGenerali/DatiOrdineAcquisto                                                      | 0..n        | <DatiOrdineAcquisto>         |        |                               |                                            |
| 2.1.2.1   | FatturaElettronicaBody/DatiGenerali/DatiOrdineAcquisto/RiferimentoNumeroLinea                               | 0..n        | <RiferimentoNumeroLinea>     | BT-126 | Invoice line identifier       |                                            |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA       | Path                                                                            | Cardinality  | Field name                  | BT              | BT Description                                       | Mapping rules                                                                                                                                                                                                                                     |
|----------------|---------------------------------------------------------------------------------|--------------|-----------------------------|-----------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.1.2.2        | FatturaElettronicaBody/DatiGeneral/DatiOrdineAcquisto/IdDocumento               | 1 ..1        | <IdDocumento>               | BT-13<br>EXT    | Purchase Order Reference                             | If unique at the document level, the BT-13 Purchase Order Reference is used.<br>An extension is used at row level                                                                                                                                 |
| 2.1.2.3        | FatturaElettronicaBody/DatiGeneral/DatiOrdineAcquisto/Data                      | 0 ..1        | <Data>                      | EXT             |                                                      |                                                                                                                                                                                                                                                   |
| 2.1.2.4        | FatturaElettronicaBody/DatiGeneral/DatiOrdineAcquisto/NumItem                   | 0 ..1        | <NumItem>                   | BT-132          | Referenced purchase order line reference             |                                                                                                                                                                                                                                                   |
| 2.1.2.5        | FatturaElettronicaBody/DatiGeneral/DatiOrdineAcquisto/CodiceCommessaConvenzione | 0 ..1        | <CodiceCommessaConvenzione> | BT-10<br>BT-128 | Buyer reference<br>Invoice line object identifier    | If unique at document level, the BT-10 Buyer reference is used. Insert the NSO triplet between two #s for electronic orders. # NO # is entered for paper orders.<br>At the row level the BT-128 is used with the code ON in the scheme identifier |
| <u>2.1.2.6</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiOrdineAcquisto/CodiceCUP</u>          | <u>0 ..1</u> | <u>&lt;CodiceCUP&gt;</u>    |                 |                                                      | Not mapped in FatturaPA                                                                                                                                                                                                                           |
| <u>2.1.2.7</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiOrdineAcquisto/CodiceCIG</u>          | <u>0 ..1</u> | <u>&lt;CodiceCIG&gt;</u>    |                 |                                                      | Not mapped in FatturaPA                                                                                                                                                                                                                           |
| 2.1.3          | FatturaElettronicaBody/DatiGeneral/DatiContratto                                | 0 ..n        | <DatiContratto>             |                 |                                                      |                                                                                                                                                                                                                                                   |
| 2.1.3.1        | FatturaElettronicaBody/DatiGeneral/DatiContratto/RiferimentoNumeroLinea         | 0 ..n        | <RiferimentoNumeroLinea>    | BT-126          | Invoice line identifier                              |                                                                                                                                                                                                                                                   |
| 2.1.3.2        | FatturaElettronicaBody/DatiGeneral/DatiContratto/IdDocumento                    | 1 ..1        | <IdDocumento>               | BT-12<br>BT-128 | Contract reference<br>Invoice line object identifier | If unique at document level, the BT-12 Contract reference is used.<br>At row level the BT-128 is used with the CT code in the scheme identifier                                                                                                   |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA       | Path                                                                              | Cardinality | Field name                               | BT              | BT Description                                                     | Mapping rules                                                                                                                                         |
|----------------|-----------------------------------------------------------------------------------|-------------|------------------------------------------|-----------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>2.1.3.3</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiContratto/Data</u>                      | <u>0..1</u> | <u>&lt;Data&gt;</u>                      |                 |                                                                    | Not mapped in FatturaPA                                                                                                                               |
| <u>2.1.3.4</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiContratto/NumItem</u>                   | <u>0..1</u> | <u>&lt;NumItem&gt;</u>                   |                 |                                                                    | Not mapped in FatturaPA                                                                                                                               |
| <u>2.1.3.5</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiContratto/CodiceCommessaConvenzione</u> | <u>0..1</u> | <u>&lt;CodiceCommessaConvenzione&gt;</u> |                 |                                                                    | Not mapped in FatturaPA                                                                                                                               |
| 2.1.3.6        | FatturaElettronicaBody/DatiGeneral/DatiContratto/CodiceCUP                        | 0..1        | <CodiceCUP>                              | BT-11<br>BT-128 | Project reference<br>Invoice line object<br>identifier             | If unique at document level, the BT-11 Project reference is used.<br>At row level the BT-128 is used with the AEP code in the scheme identifier       |
| 2.1.3.7        | FatturaElettronicaBody/DatiGeneral/DatiContratto/CodiceCIG                        | 0..1        | <CodiceCIG>                              | BT-17<br>BT-128 | Tender or lot reference<br>Invoice line object<br>identifier       | If unique at document level, the BT-17 Tender or lot reference is used.<br>At row level the BT-128 is used with the AGB code in the scheme identifier |
| 2.1.4          | FatturaElettronicaBody/DatiGeneral/DatiConvenzione                                | 0..n        | <DatiConvenzione>                        |                 |                                                                    |                                                                                                                                                       |
| <u>2.1.4.1</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiConvenzione/RiferimentoNumeroLinea</u>  | <u>0..n</u> | <u>&lt;RiferimentoNumeroLinea&gt;</u>    | BT-126          | Invoice line identifier                                            |                                                                                                                                                       |
| <u>2.1.4.2</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiConvenzione/IdDocumento</u>             | <u>1..1</u> | <u>&lt;IdDocumento&gt;</u>               | BT-18<br>BT-128 | Invoiced object<br>identifier<br>Invoice line object<br>identifier | The AVV code is used in the scheme identifier.<br>At row level the BT-128 is used with the CT code in the scheme identifier                           |
| <u>2.1.4.3</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiConvenzione/Data</u>                    | <u>0..1</u> | <u>&lt;Data&gt;</u>                      |                 |                                                                    | Not mapped in FatturaPA                                                                                                                               |
| <u>2.1.4.4</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiConvenzione/NumItem</u>                 | <u>0..1</u> | <u>&lt;NumItem&gt;</u>                   |                 |                                                                    | Not mapped in FatturaPA                                                                                                                               |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA       | Path                                                                                  | Cardinality  | Field name                               | BT    | BT Description              | Mapping rules           |
|----------------|---------------------------------------------------------------------------------------|--------------|------------------------------------------|-------|-----------------------------|-------------------------|
| 2.1.4.5        | FatturaElettronicaBody/DatiGeneral/DatiConvenzione/CodiceCommissaConvenzione          | 0 ..1        | <CodiceCommissaConvenzione>              |       |                             | Not mapped in FatturaPA |
| <u>2.1.4.6</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiConvenzione/CodiceCUP</u>                   | <u>0 ..1</u> | <u>&lt;CodiceCUP&gt;</u>                 |       |                             | Not mapped in FatturaPA |
| <u>2.1.4.7</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiConvenzione/CodiceCIG</u>                   | <u>0 ..1</u> | <u>&lt;CodiceCIG&gt;</u>                 |       |                             | Not mapped in FatturaPA |
| 2.1.5          | FatturaElettronicaBody/DatiGeneral/DatiRicezione                                      | 0 ..n        | <DatiRicezione>                          |       |                             |                         |
| <u>2.1.5.1</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiRicezione/RiferimentoNumeroLinea</u>        | <u>0 ..n</u> | <u>&lt;RiferimentoNumeroLinea&gt;</u>    |       |                             | Not mapped in FatturaPA |
| 2.1.5.2        | FatturaElettronicaBody/DatiGeneral/DatiRicezione/IdDocumento                          | 1 ..1        | <IdDocumento>                            | BT-15 | Receiving advice reference  |                         |
| <u>2.1.5.3</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiRicezione/Data</u>                          | <u>0 ..1</u> | <u>&lt;Data&gt;</u>                      |       |                             | Not mapped in FatturaPA |
| <u>2.1.5.4</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiRicezione/NumItem</u>                       | <u>0 ..1</u> | <u>&lt;NumItem&gt;</u>                   |       |                             | Not mapped in FatturaPA |
| <u>2.1.5.5</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiRicezione/CodiceCommissaConvenzione</u>     | <u>0 ..1</u> | <u>&lt;CodiceCommissaConvenzione&gt;</u> |       |                             | Not mapped in FatturaPA |
| <u>2.1.5.6</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiRicezione/CodiceCUP</u>                     | <u>0 ..1</u> | <u>&lt;CodiceCUP&gt;</u>                 |       |                             | Not mapped in FatturaPA |
| <u>2.1.5.7</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiRicezione/CodiceCIG</u>                     | <u>0 ..1</u> | <u>&lt;CodiceCIG&gt;</u>                 |       |                             | Not mapped in FatturaPA |
| 2.1.6          | FatturaElettronicaBody/DatiGeneral/DatiFattureCollegate                               | 0 ..n        | <DatiFattureCollegate>                   | BG-3  | PRECEDING INVOICE REFERENCE |                         |
| <u>2.1.6.1</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiFattureCollegate/RiferimentoNumeroLinea</u> | <u>0 ..n</u> | <u>&lt;RiferimentoNumeroLinea&gt;</u>    |       |                             | Not mapped in FatturaPA |
| 2.1.6.2        | FatturaElettronicaBody/DatiGeneral/DatiFattureCollegate/IdDocumento                   | 1 ..1        | <IdDocumento>                            | BT-25 |                             |                         |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA       | Path                                                                                     | Cardinality  | Field name                               | BT           | BT Description               | Mapping rules                                                                                                        |
|----------------|------------------------------------------------------------------------------------------|--------------|------------------------------------------|--------------|------------------------------|----------------------------------------------------------------------------------------------------------------------|
|                |                                                                                          |              |                                          |              | Preceding Invoice number     |                                                                                                                      |
| 2.1.6.3        | FatturaElettronicaBody/DatiGeneral/DatiFattureCollegate/Data                             | 0 ..1        | <Data>                                   | BT-26        | Preceding Invoice issue date |                                                                                                                      |
| <u>2.1.6.4</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiFattureCollegate/NumItem</u>                   | <u>0 ..1</u> | <u>&lt;NumItem&gt;</u>                   |              |                              | Not mapped in FatturaPA                                                                                              |
| <u>2.1.6.5</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiFattureCollegate/CodiceCommessaConvenzione</u> | <u>0 ..1</u> | <u>&lt;CodiceCommessaConvenzione&gt;</u> |              |                              | Not mapped in FatturaPA                                                                                              |
| <u>2.1.6.6</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiFattureCollegate/CodiceCUP</u>                 | <u>0 ..1</u> | <u>&lt;CodiceCUP&gt;</u>                 |              |                              | Not mapped in FatturaPA                                                                                              |
| <u>2.1.6.7</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiFattureCollegate/CodiceCIG</u>                 | <u>0 ..1</u> | <u>&lt;CodiceCIG&gt;</u>                 |              |                              | Not mapped in FatturaPA                                                                                              |
| 2.1.7          | FatturaElettronicaBody/DatiGeneral/DatiSAL                                               | 0 ..n        | <DatiSAL>                                |              |                              |                                                                                                                      |
| 2.1.7.1        | FatturaElettronicaBody/DatiGeneral/DatiSAL/RiferimentoFase                               | 1 ..1        | <RiferimentoFase>                        | BT-18        | Invoiced object identifier   | The AOR code is used in the scheme identifier                                                                        |
| 2.1.8          | FatturaElettronicaBody/DatiGeneral/DatiDDT                                               | 0 ..n        | <DatiDDT>                                |              |                              |                                                                                                                      |
| 2.1.8.1        | FatturaElettronicaBody/DatiGeneral/DatiDDT/NumeroDDT                                     | 1 ..1        | <NumeroDDT>                              | BT-16<br>EXT | Despatch Advice reference    | If unique at the document level, the BT-16 DespatchAdviceReference is used<br>At the row level, an extension is used |
| 2.1.8.2        | FatturaElettronicaBody/DatiGeneral/DatiDDT/DataDDT                                       | 1 ..1        | <DataDDT>                                | EXT          |                              |                                                                                                                      |
| 2.1.8.3        | FatturaElettronicaBody/DatiGeneral/DatiDDT/RiferimentoNumeroLinea                        | 0 ..n        | <RiferimentoNumeroLinea>                 | BT-126       | Invoice line identifier      |                                                                                                                      |
| 2.1.9          | FatturaElettronicaBody/DatiGeneral/DatiTrasporto                                         | 0 ..1        | <DatiTrasporto>                          | BG-13        | DELIVERY INFORMATION         |                                                                                                                      |
| 2.1.9.1        | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore                   | 0 ..1        | <DatiAnagraficiVettore>                  |              |                              |                                                                                                                      |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA           | Path                                                                                             | Cardinality  | Field name             | BT  | BT Description | Mapping rules                                                                                      |
|--------------------|--------------------------------------------------------------------------------------------------|--------------|------------------------|-----|----------------|----------------------------------------------------------------------------------------------------|
| 2.1.9.1.1          | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/IdFiscaleIVA              | 1 ..1        | <IdFiscaleIVA>         | EXT |                |                                                                                                    |
| 2.1.9.1.1.1        | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/IdFiscaleIVA/IdPaese      | 1 ..1        | <IdPaese>              | EXT |                |                                                                                                    |
| 2.1.9.1.1.2        | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/IdFiscaleIVA/IdCodice     | 1 ..1        | <IdCodice>             | EXT |                |                                                                                                    |
| 2.1.9.1.2          | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/CodiceFiscale             | 0 ..1        | <CodiceFiscale>        | EXT |                | The BT is reported in 2.1.9.1.2 <CodiceFiscale> in the presence of schemelIdentifier equal to 0210 |
| 2.1.9.1.3          | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/Anagrafica                | 1 ..1        | <Anagrafica>           | EXT |                |                                                                                                    |
| 2.1.9.1.3.1        | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/Anagrafica/Denominazione  | 0 ..1        | <Denominazione>        | EXT |                |                                                                                                    |
| 2.1.9.1.3.2        | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/Anagrafica/Nome           | 0 ..1        | <Nome>                 | EXT |                |                                                                                                    |
| 2.1.9.1.3.3        | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/Anagrafica/Cognome        | 0 ..1        | <Cognome>              | EXT |                |                                                                                                    |
| <u>2.1.9.1.3.4</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/Anagrafica/Titolo</u>  | <u>0 ..1</u> | <u>&lt;Titolo&gt;</u>  |     |                | Not mapped in FatturaPA                                                                            |
| <u>2.1.9.1.3.5</u> | <u>FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/Anagrafica/CodEORI</u> | <u>0 ..1</u> | <u>&lt;CodEORI&gt;</u> |     |                | Not mapped in FatturaPA                                                                            |
| 2.1.9.1.4          |                                                                                                  | 0 ..1        | <NumeroLicenzaGuida>   |     |                |                                                                                                    |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA   | Path                                                                                      | Cardinality | Field name            | BT    | BT Description                 | Mapping rules |
|------------|-------------------------------------------------------------------------------------------|-------------|-----------------------|-------|--------------------------------|---------------|
|            | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DatiAnagraficiVettore/NumeroLicenzaGuida |             |                       |       |                                |               |
| 2.1.9.2    | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/MezzoTrasporto                           | 0 ..1       | <MezzoTrasporto>      | EXT   |                                |               |
| 2.1.9.3    | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/CausaleTrasporto                         | 0 ..1       | <CausaleTrasporto>    | EXT   |                                |               |
| 2.1.9.4    | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/NumeroColli                              | 0 ..1       | <NumeroColli>         | EXT   |                                |               |
| 2.1.9.5    | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/Descrizione                              | 0 ..1       | <Descrizione>         | EXT   |                                |               |
| 2.1.9.6    | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/UnitaMisuraPeso                          | 0 ..1       | <UnitaMisuraPeso>     | EXT   |                                |               |
| 2.1.9.7    | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/PesoLordo                                | 0 ..1       | <PesoLordo>           | EXT   |                                |               |
| 2.1.9.8    | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/PesoNetto                                | 0 ..1       | <PesoNetto>           | EXT   |                                |               |
| 2.1.9.9    | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DataOraRitiro                            | 0 ..1       | <DataOraRitiro>       | EXT   |                                |               |
| 2.1.9.10   | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/DataInizioTrasporto                      | 0 ..1       | <DataInizioTrasporto> | EXT   |                                |               |
| 2.1.9.11   | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/TipoResa                                 | 0 ..1       | <TipoResa>            | EXT   |                                |               |
| 2.1.9.12   | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/IndirizzoResa                            | 0 ..1       | <IndirizzoResa>       |       |                                |               |
| 2.1.9.12.1 | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/IndirizzoResa/Indirizzo                  | 1 ..1       | <Indirizzo>           | BT-75 | Deliver to address line 1      |               |
| 2.1.9.12.2 | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/IndirizzoResa/NumeroCivico               | 0 ..1       | <NumeroCivico>        | BT-76 | Deliver to address line 2      |               |
| 2.1.9.12.3 | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/IndirizzoResa/CAP                        | 1 ..1       | <CAP>                 | BT-78 | Deliver to post code           |               |
| 2.1.9.12.4 | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/IndirizzoResa/Comune                     | 1 ..1       | <Comune>              | BT-77 | Deliver to city                |               |
| 2.1.9.12.5 | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/IndirizzoResa/Provincia                  | 0 ..1       | <Provincia>           | BT-79 | Deliver to country subdivision |               |
| 2.1.9.12.6 | FatturaElettronicaBody/DatiGeneral/DatiTrasporto/IndirizzoResa/Nazione                    | 1 ..1       | <Nazione>             | BT-80 |                                |               |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA  | Path                                                                            | Cardinality | Field name                | BT                             | BT Description                                                                                                          | Mapping rules                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------|---------------------------------------------------------------------------------|-------------|---------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |                                                                                 |             |                           |                                | Deliver to country code                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2.1.9.13  | FatturaElettronicaBody/DatiGenerali/DatiTrasporto/DataOraConsegna               | 0 ..1       | <DataOraConsegna>         | BT-72                          | Actual delivery date                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2.1.10    | FatturaElettronicaBody/DatiGenerali/FatturaPrincipale                           | 0 ..1       | <FatturaPrincipale>       |                                |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2.1.10.1  | FatturaElettronicaBody/DatiGenerali/FatturaPrincipale/NumeroFatturaPrincipale   | 1 ..1       | <NumeroFatturaPrincipale> | EXT                            |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2.1.10.2  | FatturaElettronicaBody/DatiGenerali/FatturaPrincipale/DataFatturaPrincipale     | 1 ..1       | <DataFatturaPrincipale>   | EXT                            |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2.2       | FatturaElettronicaBody/DatiBeniServizi                                          | 1 ..1       | <DatiBeniServizi>         |                                |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2.2.1     | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee                           | 1 ..n       | <DettaglioLinee>          | BG-25                          | INVOICE LINE                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2.2.1.1   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/NumeroLinea               | 1 ..1       | <NumeroLinea>             | BT-126                         | Invoice line identifier                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2.2.1.2   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/TipoCessionePrestazione   | 0 ..1       | <TipoCessionePrestazione> | BT-160<br>BT-161               | Item attribute name<br>Item attribute value                                                                             | The BT-160 is filled in by inserting the string "TipoCessionePrestazione:"<br>The BT-161 is used to enter the TipoCessionePrestazione                                                                                                                                                                                                                                                                                                        |
| 2.2.1.3   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/CodiceArticolo            | 0 ..n       | <CodiceArticolo>          | BG-31                          | ITEM INFORMATION                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2.2.1.3.1 | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/CodiceArticolo/CodiceTipo | 1 ..1       | <CodiceTipo>              | BT-155<br>BT-157-1<br>BT-158-1 | Item Seller's identifier<br>Item standard identifier scheme<br>Item classification identifier scheme<br>Item identifier | If BT-155 is used for the management of the fuel type (e.g.: it contains the string CARB:27101249), then:<br>BT-155 (first 4 characters) = 2.2.1.3.1<CodiceTipo><br>BT-155 (last 8 characters) = 2.2.1.3.2<CodiceValore><br>If BT-155 is used to provide the AICFarmaco code (e.g.: it contains the string AICFARMACO: 025829211), then:<br>2.2.1.3.1<CodiceTipo> = AICFARMACO<br>2.2.1.3.2<CodiceValore> = BT-155 (contained after the ":") |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA  | Path                                                                                  | Cardinality | Field name     | BT                         | BT Description                                                                               | Mapping rules                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------|---------------------------------------------------------------------------------------|-------------|----------------|----------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |                                                                                       |             |                |                            |                                                                                              | In the absence of the prefix, the 2.2.1.3.1<CodiceTipo> is filled in with the string "Identificativo del prodotto" (SellersItemIdentification).                                                                                                                                                                                                                                                                                                                                         |
| 2.2.1.3.2 | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/CodiceArticolo/<br>CodiceValore | 1 ..1       | <CodiceValore> | BT-155<br>BT-157<br>BT-158 | Item Seller's identifier<br>Item Standard<br>Identifier<br>Item classification<br>identifier | <p>If BT-155 is used for the management of the fuel type (e.g.: it contains the string CARB:27101249), then:<br/> BT-155 (first 4 characters) = 2.2.1.3.3 &lt;CodiceTipo&gt;<br/> BT-155 (last 8 characters)=2.2.1.3.4 &lt;CodiceValore&gt;</p> <p>If BT-155 is used to provide the AICFarmaco code (e.g.: it contains the string AICFARMACO: 025829211), then:<br/> 2.2.1.3.1&lt;CodiceTipo&gt; = AICFARMACO<br/> 2.2.1.3.2&lt;CodiceValore&gt; = BT-155 (contained after the ":")</p> |
| 2.2.1.4   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/Descrizione                     | 1 ..1       | <Descrizione>  | BT-153<br>BT-154           | Item name<br>Item description                                                                | In 2.2.1.4 <Descrizione> the BT-153 and BT-154 are concatenated                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2.2.1.5   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/Quantita                        | 0 ..1       | <Quantita>     | BT-129                     | Invoiced quantity                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA          | Path                                                                                         | Cardinality  | Field name                 | BT               | BT Description                           | Mapping rules                                                                                                                                                                                            |
|-------------------|----------------------------------------------------------------------------------------------|--------------|----------------------------|------------------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.2.1.6           | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/UnitaMisura                            | 0 ..1        | <UnitaMisura>              | BT-130           | Invoiced quantity unit of measure        |                                                                                                                                                                                                          |
| 2.2.1.7           | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/DataInizioPeriodo                      | 0 ..1        | <DataInizioPeriodo>        | BT-134           | Invoice line period start date           |                                                                                                                                                                                                          |
| 2.2.1.8           | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/DataFinePeriodo                        | 0 ..1        | <DataFinePeriodo>          | BT-135           | Invoice line period end date             |                                                                                                                                                                                                          |
| 2.2.1.9           | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/PrezzoUnitario                         | 1 ..1        | <PrezzoUnitario>           | BT-146<br>BT-148 | Item net price<br>Item gross price       | If BT-148 is present, it is valued with its amount, otherwise the BT-146 is taken into consideration                                                                                                     |
| 2.2.1.10          | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/ScontoMaggiorazione                    | 0 ..n        | <ScontoMaggiorazione>      | BG-27<br>BG-28   | INVOICE LINE ALLOWANCES                  |                                                                                                                                                                                                          |
| 2.2.1.10.1        | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/ScontoMaggiorazione/Tipo               | 1 ..1        | <Tipo>                     |                  |                                          | If BT-136 is completed, then 2.2.1.10.1 <Tipo> ="SC".<br>If BT-141 is filled in, then 2.2.1.10.1 <Tipo> ="MG".<br>If BT-147 is greater than zero it is filled in with "SC", if less than zero with "MG". |
| <u>2.2.1.10.2</u> | <u>FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/ScontoMaggiorazione/Percentuale</u> | <u>0 ..1</u> | <u>&lt;Percentuale&gt;</u> | BT-138<br>BT-143 | Invoice line allowance/charge percentage |                                                                                                                                                                                                          |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA   | Path                                                                               | Cardinality | Field name                   | BT                         | BT Description                                                   | Mapping rules                                                                                                                                                                                                                                                                              |
|------------|------------------------------------------------------------------------------------|-------------|------------------------------|----------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.2.1.10.3 | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/ScontoMaggiorazione/Importo  | 0 ..1       | <Importo>                    | BT-136<br>BT-141<br>BT-147 | Invoice line allowance charge amount<br>item price discount      | In the event of a discount or surcharge at row level (BT-136 or BT-141), the amount will be divided by the indicated invoiced quantity (BT-129)<br>In the event of a discount or surcharge at the product level (BT-147), the amount will be the value indicated in the BT minus the sign. |
| 2.2.1.11   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/PrezzoTotale                 | 1 ..1       | <PrezzoTotale>               | BT-131                     | Invoice line net amount                                          |                                                                                                                                                                                                                                                                                            |
| 2.2.1.12   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/AliquotaIVA                  | 1 ..1       | <AliquotaIVA>                | BT-152                     | Invoiced item VAT rate                                           |                                                                                                                                                                                                                                                                                            |
| 2.2.1.13   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/Ritenuta                     | 0 ..1       | <Ritenuta>                   | BT-161                     | Item attribute value                                             | If BT-160 = "Withholding" then BT-161 is entered in 2.2.1.13                                                                                                                                                                                                                               |
| 2.2.1.14   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/Natura                       | 0 ..1       | <Natura>                     | BT-160<br>BT-161<br>BT-151 | Item attribute name<br>Item attribute value<br>Invoiced item VAT | If BT-160 = "NATURA" it compiles with the contents of the BT-161 with the code Natura.<br>If the invoice is crossborder, it is filled in with the nature corresponding to the content of the BT-151 in the table in the appendix                                                           |
| 2.2.1.15   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/RiferimentoAmministrazione   | 0 ..1       | <RiferimentoAmministrazione> | BT-133                     | Invoice line Buyer accounting reference                          |                                                                                                                                                                                                                                                                                            |
| 2.2.1.16   | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/AltriDatiGestionali          | 0 ..n       | <AltriDatiGestionali>        | BG-32                      | ITEM ATTRIBUTES                                                  |                                                                                                                                                                                                                                                                                            |
| 2.2.1.16.1 | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/AltriDatiGestionali/TipoDato | 1 ..1       | <TipoDato>                   | BT-160                     | Item attribute name                                              | The BT-160 is enhanced with "Testo" or "Numero" or "Data" or "DatiVeicoli" o "Ritenuta" or "TipoCessionePrestazione" or "Natura"                                                                                                                                                           |
| 2.2.1.16.2 |                                                                                    | 0 ..1       | <RiferimentoTesto>           | BT-161                     | Item attribute value                                             |                                                                                                                                                                                                                                                                                            |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA       | Path                                                                                        | Cardinality  | Field name                    | BT               | BT Description                                          | Mapping rules                                                                                                                                                                                                 |
|----------------|---------------------------------------------------------------------------------------------|--------------|-------------------------------|------------------|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/AltriDatiGestionali/RiferimentoTesto  |              |                               |                  |                                                         | If BT-160 = "Testo" then BT-161 is inserted in 2.2.1.16.2                                                                                                                                                     |
| 2.2.1.16.3     | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/AltriDatiGestionali/RiferimentoNumero | 0 ..1        | <RiferimentoNumero>           | BT-161           | Item attribute value                                    | If BT-160 = "Numero" then BT-161 is entered in 2.2.1.16.3                                                                                                                                                     |
| 2.2.1.16.4     | FatturaElettronicaBody/DatiBeniServizi/DettaglioLinee/AltriDatiGestionali/RiferimentoData   | 0 ..1        | <RiferimentoData>             | BT-161           | Item attribute value                                    | If BT-160 = "Data" then BT-161 is entered in 2.2.1.16.4                                                                                                                                                       |
| 2.2.2          | FatturaElettronicaBody/DatiBeniServizi/DatiRiepilogo                                        | 1 ..n        | <DatiRiepilogo>               | BG-23            | VAT BREAKDOWN                                           |                                                                                                                                                                                                               |
| 2.2.2.1        | FatturaElettronicaBody/DatiBeniServizi/DatiRiepilogo/AliquotaIVA                            | 1 ..1        | <AliquotaIVA>                 | BT-119           | VAT category rate                                       |                                                                                                                                                                                                               |
| 2.2.2.2        | FatturaElettronicaBody/DatiBeniServizi/DatiRiepilogo/Natura                                 | 0 ..1        | <Natura>                      | BT-120           | VAT exemption reason text                               | In BT-120 the following are concatenated 2.2.2.2<Natura> and 2.2.2.8<Riferimento amministrazione>                                                                                                             |
| 2.2.2.3        | FatturaElettronicaBody/DatiBeniServizi/DatiRiepilogo/SpeseAccessorie                        | 0 ..1        | <SpeseAccessorie>             | BT-160<br>BT-161 | Item attribute name<br>Item attribute value             | It is filled in with the sum of BT-131 Invoice Line Net Amount of the lines for which:<br>the BT 160 is filled in with the string "TipoCessionePrestazione:" and the BT-161 is filled in with the string "AC" |
| <u>2.2.2.4</u> | <u>FatturaElettronicaBody/DatiBeniServizi/DatiRiepilogo/Arrotondamento</u>                  | <u>0 ..1</u> | <u>&lt;Arrotondamento&gt;</u> |                  |                                                         | Noy mapped in FatturaPA                                                                                                                                                                                       |
| 2.2.2.5        | FatturaElettronicaBody/DatiBeniServizi/DatiRiepilogo/ImponibileImporto                      | 1 ..1        | <ImponibileImporto>           | BT-116           | VAT category taxable amount                             |                                                                                                                                                                                                               |
| 2.2.2.6        | FatturaElettronicaBody/DatiBeniServizi/DatiRiepilogo/Imposta                                | 1 ..1        | <Imposta>                     | BT-117           | VAT category tax amount                                 |                                                                                                                                                                                                               |
| 2.2.2.7        | FatturaElettronicaBody/DatiBeniServizi/DatiRiepilogo/EsigibilitaIVA                         | 0 ..1        | <EsigibilitaIVA>              | BT-8<br>BT-118   | Value added tax point<br>date code<br>VAT category code | If BT-8 = 3 then <EsigibilitaIVA> = I<br>If BT-8 = 35 then <EsigibilitaIVA> = I<br>If BT-8 = 432 then <EsigibilitaIVA> = D<br>If BT-118 = B then <EsigibilitaIVA> = S                                         |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA | Path                                                                                    | Cardinality | Field name                        | BT     | BT Description            | Mapping rules                                                                                     |
|----------|-----------------------------------------------------------------------------------------|-------------|-----------------------------------|--------|---------------------------|---------------------------------------------------------------------------------------------------|
| 2.2.2.8  | FatturaElettronicaBody/DatiBeniServizi/DatiRiepilogo/RiferimentoNormativo               | 0 ..1       | <RiferimentoNormativo>            | BT-120 | VAT exemption reason text | In BT-120 the following are concatenated 2.2.2.2<Natura> and 2.2.2.8<Riferimento amministrazione> |
| 2.3      | FatturaElettronicaBody/DatiVeicoli                                                      | 0 ..1       | <DatiVeicoli>                     |        |                           |                                                                                                   |
| 2.3.1    | FatturaElettronicaBody/DatiVeicoli/Data                                                 | 1 ..1       | <Data>                            | BT-161 | Item attribute value      | If BT-160 = "DatiVeicoli" then in BT-161 2.3.1<Data> and 2.3.2 <TotalePercorso> are concatenated  |
| 2.3.2    | FatturaElettronicaBody/DatiVeicoli/TotalePercorso                                       | 1 ..1       | <TotalePercorso>                  | BT-161 | Item attribute value      | If BT-160 = "DatiVeicoli" then in BT-161 2.3.1 <Data> and 2.3.2 <TotalePercorso> are concatenated |
| 2.4      | FatturaElettronicaBody/DatiPagamento                                                    | 0 ..n       | <DatiPagamento>                   | BG-16  | PAYMENT INSTRUCTIONS      |                                                                                                   |
| 2.4.1    | FatturaElettronicaBody/DatiPagamento/CondizioniPagamento                                | 1 ..1       | <CondizioniPagamento>             | BT-20  | Payment terms             | In BT-20 2.4.1 <CondizioniPagamento> and 2.4.2.4 <GiorniTerminiPagamento> are concatenated        |
| 2.4.2    | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento                                 | 1 ..n       | <DettaglioPagamento>              |        |                           |                                                                                                   |
| 2.4.2.1  | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/Beneficiario                    | 0 ..1       | <Beneficiario>                    | BT-59  | Payee name                |                                                                                                   |
| 2.4.2.2  | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/ModalitaPagamento               | 1 ..1       | <ModalitaPagamento>               | BT-81  | Payment means type code   |                                                                                                   |
| 2.4.2.3  | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/DataRiferimentoTerminiPagamento | 0 ..1       | <DataRiferimentoTerminiPagamento> |        |                           | Not mapped in FatturaPA                                                                           |
| 2.4.2.4  | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/GiorniTerminiPagamento          | 0 ..1       | <GiorniTerminiPagamento>          | BT-20  | Payment terms             | In BT-20 2.4.1 <CondizioniPagamento> and 2.4.2.4 <GiorniTerminiPagamento> are concatenated        |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term (including mapping rules)

| ID XMLPA        | Path                                                                               | Cardinality  | Field name                         | BT     | BT Description           | Mapping rules                                                                          |
|-----------------|------------------------------------------------------------------------------------|--------------|------------------------------------|--------|--------------------------|----------------------------------------------------------------------------------------|
|                 |                                                                                    |              |                                    |        |                          |                                                                                        |
| 2.4.2.5         | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/DataScadenzaPagamento      | 0 ..1        | <DataScadenzaPagamento>            | BT-9   | Payment due date         |                                                                                        |
| 2.4.2.6         | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/ImportoPagamento           | 1 ..1        | <ImportoPagamento>                 | BT-115 | Amount due for payment   |                                                                                        |
| <u>2.4.2.7</u>  | <u>FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/CodUfficioPostale</u>   | <u>0 ..1</u> | <u>&lt;CodUfficioPostale&gt;</u>   |        |                          | Not mapped in FatturaPA                                                                |
| 2.4.2.8         | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/CognomeQuietanzante        | 0 ..1        | <CognomeQuietanzante>              | BT-60  | Payee identifier         | In BT-60 2.4.2.8 <CognomeQuietanzante> and 2.4.2.9 <NomeQuietanzante> are concatenated |
| 2.4.2.9         | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/NomeQuietanzante           | 0 ..1        | <NomeQuietanzante>                 | BT-60  | Payee identifier         | In BT-60 2.4.2.8 <CognomeQuietanzante> & 2.4.2.9 <NomeQuietanzante> are concatenated   |
| 2.4.2.10        | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/CGQuietanzante             | 0 ..1        | <CGQuietanzante>                   | BT-61  | Payee legal registration |                                                                                        |
| <u>2.4.2.11</u> | <u>FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/TitoloQuietanzante</u>  | <u>0 ..1</u> | <u>&lt;TitoloQuietanzante&gt;</u>  |        |                          | Not mapped in FatturaPA                                                                |
| <u>2.4.2.12</u> | <u>FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/IstitutoFinanziario</u> | <u>0 ..1</u> | <u>&lt;IstitutoFinanziario&gt;</u> |        |                          | Not mapped in FatturaPA                                                                |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA        | Path                                                                                  | Cardinality  | Field name                           | BT       | BT Description                      | Mapping rules           |
|-----------------|---------------------------------------------------------------------------------------|--------------|--------------------------------------|----------|-------------------------------------|-------------------------|
| 2.4.2.13        | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/IBAN                          | 0 ..1        | <IBAN>                               | BT-84    | Payment account identifier          |                         |
| <u>2.4.2.14</u> | <u>FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/ABI</u>                    | <u>0 ..1</u> | <u>&lt;ABI&gt;</u>                   |          |                                     | Not mapped in FatturaPA |
| <u>2.4.2.15</u> | <u>FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/CAB</u>                    | <u>0 ..1</u> | <u>&lt;CAB&gt;</u>                   |          |                                     | Not mapped in FatturaPA |
| 2.4.2.16        | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/BIC                           | 0 ..1        | <BIC>                                | BT-86    | Payment service provider identifier |                         |
| 2.4.2.17        | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/ScontoPagamentoAnticipato     | 0 ..1        | <ScontoPagamentoAnticipato>          | EXT      |                                     |                         |
| 2.4.2.18        | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/DataLimitePagamentoAnticipato | 0 ..1        | <DataLimitePagamentoAnticipato>      | EXT      |                                     |                         |
| 2.4.2.19        | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/PenalitaPagamentiRitardati    | 0 ..1        | <PenalitaPagamentiRitardati>         | EXT      |                                     |                         |
| 2.4.2.20        | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/DataDecorrenzaPenale          | 0 ..1        | <DataDecorrenzaPenale>               | EXT      |                                     |                         |
| 2.4.2.21        | FatturaElettronicaBody/DatiPagamento/DettaglioPagamento/CodicePagamento               | 0 ..1        | <CodicePagamento>                    | BT-83    | Remittance information              |                         |
| 2.5             | FatturaElettronicaBody/Allegati                                                       | 0 ..n        | <Allegati>                           | BG-24    | ADDITIONAL SUPPORTING DOCUMENTS     |                         |
| 2.5.1           | FatturaElettronicaBody/Allegati/NomeAttachment                                        | 1 ..1        | <NomeAttachment>                     | BT-122   | Supporting document reference       |                         |
| <u>2.5.2</u>    | <u>FatturaElettronicaBody/Allegati/AlgoritmoCompressione</u>                          | <u>0 ..1</u> | <u>&lt;AlgoritmoCompressione&gt;</u> |          |                                     | Not mapped in FatturaPA |
| 2.5.3           | FatturaElettronicaBody/Allegati/FormatoAttachment                                     | 0 ..1        | <FormatoAttachment>                  | BT-125-1 | Attached document Mime code         |                         |

# CORRESPONDENCES

## FatturaPA layout and relations with Business Term

(including mapping rules)

| ID XMLPA | Path                                                  | Cardinality | Field name              | BT     | BT Description                  | Mapping rules |
|----------|-------------------------------------------------------|-------------|-------------------------|--------|---------------------------------|---------------|
|          |                                                       |             |                         |        |                                 |               |
| 2.5.4    | FatturaElettronicaBody/Allegati/DescrizioneAttachment | 0 ..1       | <DescrizioneAttachment> | BT-123 | Supporting document description |               |
| 2.5.5    | FatturaElettronicaBody/Allegati/Attachment            | 1 ..1       | <Attachment>            | BT-125 | Attached document               |               |

## Appendix 4.2      UBL ITALIA LAYOUT, SEMANTIC MODEL AND FATTURAPA

The columns represent:

- **Level** - identifier/level present in the layout in table form of the format of a Domestic invoice,
- **Field Name** - the name of the field,
- **Datum (ENG)** - the description of the datum in English,
- **Datum (ITA)** - the description of the field in Italian,
- **BT ID** - the identifier of any reference Business Term
- **Cardinality** - necessity and cardinality of the element (the first number is 0 if optional, 1 if mandatory; the second represents the maximum number of occurrences for the element),
- **XML ID**– identifier/level present in the layout in tabular form of the XMLPA format,
- **PA Invoice Field** - the name of the relevant field present in the XMLPA layout,
- **Rule** - the description of the mapping rule.

| CORRISPONDENCES  |     |       |         |  |  |  |                      |             |             |           |                                   |      |
|------------------|-----|-------|---------|--|--|--|----------------------|-------------|-------------|-----------|-----------------------------------|------|
| DOMESTIC INVOICE |     |       |         |  |  |  |                      | CEN INVOICE |             | FATTURAPA |                                   |      |
| Level            |     |       |         |  |  |  |                      | BT EXT      | Cardinality | ID XML    | Field name                        | Rule |
|                  |     |       |         |  |  |  | ubl:Invoice          |             | 1..1        |           |                                   |      |
| 1                |     |       |         |  |  |  | ext:UBLExtensions    | EXT         | 0..1        |           |                                   |      |
|                  | 1.1 |       |         |  |  |  | ext:UBLExtension     | EXT         | 0..1        |           | FPA attributo '@SistemaEmittente' |      |
|                  |     | 1.1.1 |         |  |  |  | ext:ExtensionURI     | EXT         | 1..1        |           |                                   |      |
|                  |     | 1.1.2 |         |  |  |  | ext:ExtensionContent | EXT         | 1..1        |           |                                   |      |
|                  |     |       | 1.1.2.1 |  |  |  | cbc:Description      | EXT         | 1..1        |           |                                   |      |
|                  | 1.2 |       |         |  |  |  | ext:UBLExtension     | EXT         | 0..1        | 1.6       | <SoggettoEmittente>               |      |
|                  |     | 1.2.1 |         |  |  |  | ext:ExtensionURI     | EXT         | 1..1        |           |                                   |      |
|                  |     | 1.2.2 |         |  |  |  | ext:ExtensionContent | EXT         | 1..1        |           |                                   |      |
|                  |     |       | 1.2.2.1 |  |  |  | cbc:TypeCode         | EXT         | 1..1        |           |                                   |      |
|                  | 1.3 |       |         |  |  |  | ext:UBLExtension     | EXT         | 0..1        | 2.1.1.1   | <TipoDocumento>                   |      |
|                  |     | 1.3.1 |         |  |  |  | ext:ExtensionURI     | EXT         | 1..1        |           |                                   |      |
|                  |     | 1.3.2 |         |  |  |  | ext:ExtensionContent | EXT         | 1..1        |           |                                   |      |
|                  |     |       | 1.3.2.1 |  |  |  | cbc:TypeCode         | EXT         | 1..1        |           |                                   |      |
|                  | 1.4 |       |         |  |  |  | ext:UBLExtension     | EXT         | 0..1        | 2.1.1.5.1 | <TipoRitenuta>                    |      |
|                  |     | 1.4.1 |         |  |  |  | ext:ExtensionURI     | EXT         | 1..1        |           |                                   |      |
|                  |     | 1.4.2 |         |  |  |  | ext:ExtensionContent | EXT         | 1..1        |           |                                   |      |
|                  |     |       | 1.4.2.1 |  |  |  | cbc:TypeCode         | EXT         | 1..1        |           |                                   |      |
|                  | 1.5 |       |         |  |  |  | ext:UBLExtension     | EXT         | 0..1        | 2.1.1.12  | <Art73>                           |      |
|                  |     |       |         |  |  |  |                      |             |             |           |                                   |      |

# CORRESPONDENCES

| DOMESTIC INVOICE |  |       |         |           |  |  |                             |                                                           |                                                                    | CEN INVOICE |             | FATTURAPA |                       |      |
|------------------|--|-------|---------|-----------|--|--|-----------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-------------|-------------|-----------|-----------------------|------|
| Level            |  |       |         |           |  |  | Field name                  | Datum (ENG)                                               | Datum (ITA)                                                        | BT EXT      | Cardinality | ID XML    | Field name            | Rule |
|                  |  | 1.5.1 |         |           |  |  | ext:ExtensionURI            | Extension URI                                             | URI dell'estensione                                                | EXT         | 1..1        |           |                       |      |
|                  |  | 1.5.2 |         |           |  |  | ext:ExtensionContent        | Definition of the extension content                       | Definizione del contenuto dell'estensione                          | EXT         | 1..1        |           |                       |      |
|                  |  |       | 1.5.2.1 |           |  |  | cbc:TypeCode                | Art. 73 of Italian Presidential Decree 633/72             | Art 73 del DPR 633/72                                              | EXT         | 1..1        |           |                       |      |
| 1.6              |  |       |         |           |  |  | ext:UBLExtension            | Extension Rounding Taxable VAT Summary                    | Estensione Arrotondamento Imponibile Riepilogo IVA                 | EXT         | 0..1        | 2.2.2.4   | <Arrotondamento>      |      |
|                  |  | 1.6.1 |         |           |  |  | ext:ExtensionURI            | Extension URI                                             | URI dell'estensione                                                | EXT         | 1..1        |           |                       |      |
|                  |  | 1.6.2 |         |           |  |  | ext:ExtensionContent        | Definition of the extension content                       | Definizione del contenuto dell'estensione                          | EXT         | 1..1        |           |                       |      |
|                  |  |       | 1.6.2.1 |           |  |  | cbc:Amount                  | Rounding                                                  | Arrotondamento                                                     | EXT         | 1..1        |           |                       |      |
|                  |  |       |         | 1.6.2.1.1 |  |  | @currencyID                 | CurrencyID                                                |                                                                    | EXT         | M           |           |                       |      |
| 1.7              |  |       |         |           |  |  | ext:UBLExtension            | Extension for Discount or Surcharge on the Document Total | Estensione per lo Sconto o Maggiorazione sul Totale Documento      | EXT         | 0..1        | 2.1.1.8   | <ScontoMaggiorazione> |      |
|                  |  | 1.7.1 |         |           |  |  | ext:ExtensionURI            | Extension URI                                             | URI dell'estensione                                                | EXT         | 1..1        |           |                       |      |
|                  |  | 1.7.2 |         |           |  |  | ext:ExtensionContent        | Definition of the extension content                       | Definizione del contenuto dell'estensione                          | EXT         | 1..1        |           |                       |      |
|                  |  |       | 1.7.2.1 |           |  |  | cac:AllowanceCharge         | Discount or Surcharge on the Document Total               | Sconto o Maggiorazione sul Totale Documento                        | EXT         | 1..n        |           |                       |      |
|                  |  |       |         | 1.7.2.1.1 |  |  | cbc:ChargeIndicator         | Type (Discount or Surcharge)                              | Tipo (Sconto o Maggiorazione)                                      | EXT         | 1..1        | 2.1.1.8.1 | <Tipo>                |      |
|                  |  |       |         | 1.7.2.1.2 |  |  | cbc:MultiplierFactorNumeric | Percentage of the discount or surcharge in the document   | Percentuale dello sconto o della maggiorazione a livello documento | EXT         | 0..1        | 2.1.1.8.2 | <Percentuale>         |      |
|                  |  |       |         | 1.7.2.1.3 |  |  | cbc:Amount                  | Amount of the discount or surcharge in the document       | Importo dello sconto o della maggiorazione a livello documento     | EXT         | 1..1        | 2.1.1.8.3 | <Importo>             |      |

| CORRISPONDENCES  |  |  |  |  |             |            |                          |                              |                             |             |        |            |                              |                                        |
|------------------|--|--|--|--|-------------|------------|--------------------------|------------------------------|-----------------------------|-------------|--------|------------|------------------------------|----------------------------------------|
| DOMESTIC INVOICE |  |  |  |  |             |            |                          | CEN INVOICE                  |                             | FATTURAPA   |        |            |                              |                                        |
| Level            |  |  |  |  |             | Field name | Datum (ENG)              | Datum (ITA)                  | BT EXT                      | Cardinality | ID XML | Field name | Rule                         |                                        |
|                  |  |  |  |  | 1.7.2.1.3.1 |            | @currencyID              |                              |                             | EXT         | M      |            |                              |                                        |
| 2                |  |  |  |  |             |            | cbc:CustomizationID      | Specification identifier     | ID trasmittente             | BT-24       | 1..1   |            |                              |                                        |
| 3                |  |  |  |  |             |            | cbc:ProfileID            | Business process type        | Identificativo trasmissione | BT-23       | 1..1   |            |                              |                                        |
| 4                |  |  |  |  |             |            | cbc:ID                   | Invoice number               | Numero                      | BT-1        | 1..1   | 2.1.1.4    | <Numero>                     |                                        |
| 5                |  |  |  |  |             |            | cbc:IssueDate            | Invoice issue date           | Data Emissione Fattura      | BT-2        | 1..1   | 2.1.1.3    | <Data>                       | If invoice date matches operation date |
| 6                |  |  |  |  |             |            | cbc:DueDate              | Payment due date             | Data Scadenza Pagamento     | BT-9        | 0..1   | 2.4.2.5    | <DataScadenzaPagamento>      |                                        |
| 7                |  |  |  |  |             |            | cbc:InvoiceTypeCode      | Invoice type code            | Tipo Documento              | BT-3        | 1..1   |            |                              |                                        |
| 8                |  |  |  |  |             |            | cbc:Note                 | Invoice note                 | Note fattura                | BT-22       | 0..1   | 2.1.1.11   | <Causale>                    |                                        |
| 9                |  |  |  |  |             |            | cbc:TaxPointDate         | Value added tax point date   | Data esigibilità IVA        | BT-7        | 0..1   |            |                              |                                        |
| 10               |  |  |  |  |             |            | cbc:DocumentCurrencyCode | Invoice currency code        | Divisa                      | BT-5        | 1..1   | 2.1.1.2    | <Divisa>                     |                                        |
| 11               |  |  |  |  |             |            | cbc:TaxCurrencyCode      | VAT accounting currency code | Valuta contabile dell'IVA   | BT-6        | 0..1   |            |                              |                                        |
| 12               |  |  |  |  |             |            | cbc:AccountingCost       | Buyer accounting reference   | Riferimento Amministrazione | BT-19       | 0..1   | 1.2.6      | <RiferimentoAmministrazione> |                                        |

| CORRESPONDENCES  |      |        |  |  |  |  |                              |                                 |                                  |             |             |                               |                                                        |                                                                                                                                                                       |
|------------------|------|--------|--|--|--|--|------------------------------|---------------------------------|----------------------------------|-------------|-------------|-------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |      |        |  |  |  |  |                              |                                 |                                  | CEN INVOICE |             | FATTURAPA                     |                                                        |                                                                                                                                                                       |
| Level            |      |        |  |  |  |  | Field name                   | Datum (ENG)                     | Datum (ITA)                      | BT EXT      | Cardinality | ID XML                        | Field name                                             | Rule                                                                                                                                                                  |
| 13               |      |        |  |  |  |  | cbc:BuyerReference           | Buyer reference                 | Codice Commessa Convenzione      | BT-10       | 0..1        | 2.1.2.2<br>2.1.2.3<br>2.1.2.5 | <IdDocumento><br><Data><br><CodiceCommessaConvenzione> | Si inserisce la tripletta NSO tra due # per gli ordini elettronici.<br>Si inserisce #NO# per gli ordini cartacei.                                                     |
| 14               |      |        |  |  |  |  | cac:InvoicePeriod            | DELIVERY OR INVOICE PERIOD      | Periodo rilevante fattura        | BG-14       | 0..1        |                               |                                                        |                                                                                                                                                                       |
|                  | 14.1 |        |  |  |  |  | cbc:StartDate                | Invoicing period start date     | Data inizio periodo fatturazione | BT-73       | 0..1        |                               |                                                        |                                                                                                                                                                       |
|                  | 14.2 |        |  |  |  |  | cbc:EndDate                  | Invoicing period end date       | Data fine periodo fatturazione   | BT-74       | 0..1        |                               |                                                        |                                                                                                                                                                       |
|                  | 14.3 |        |  |  |  |  | cbc:DescriptionCode          | Value added tax point date code | Codice data esigibilità IVA      | BT-8        | 0..1        | 2.2.2.7                       | <EsigibilitaIVA>                                       | If BT-8 = 3 then<br><VATPayable> = I<br>If BT-8 = 35 then<br><VATPayable> = I<br>If BT-8 = 432 then<br><VATPayable> = D<br><br>If BT-118 = B then<br><VATPayable> = S |
| 15               |      |        |  |  |  |  | cac:OrderReference           | ORDER AND SALES ORDER REFERENCE | Riferimento ordine               |             | 0..1        |                               |                                                        |                                                                                                                                                                       |
|                  | 15.1 |        |  |  |  |  | cbc:ID                       | Purchase order reference        | Id Ordine di acquisto            | BT-13       | 1..1        | 2.1.2.2                       | <IdDocumento>                                          | If only at document level use BT-13                                                                                                                                   |
|                  | 15.2 |        |  |  |  |  | cbc:SalesOrderID             | reference                       | ID Ordine di vendita             | BT-14       | 0..1        |                               |                                                        | Not mapped in FaturaPA                                                                                                                                                |
|                  | 15.3 |        |  |  |  |  | cbc:IssueDate                | Sales order                     | Data Ordine di acquisto          | EXT         | 0..1        | 2.1.2.3                       | <Data>                                                 |                                                                                                                                                                       |
| 16               |      |        |  |  |  |  | cac:BillingReference         | PRECEDING INVOICE REFERENCE     | DatiFattureCollegate             | BG-3        | 0..n        | 2.1.6                         | <DatiFattureCollegate>                                 |                                                                                                                                                                       |
|                  | 16.1 |        |  |  |  |  | cac:InvoiceDocumentReference | INVOICE DOCUMENT REFERENCE      | Riferimento fattura collegata    |             | 1..1        |                               |                                                        | Not mapped in FaturaPA                                                                                                                                                |
|                  |      | 16.1.1 |  |  |  |  | cbc:ID                       | Preceding Invoice number        | IdDocumento                      | BT-25       | 1..1        | 2.1.6.2                       | <IdDocumento>                                          |                                                                                                                                                                       |

| CORRISPONDENCES  |      |        |  |  |  |  |                                 |                               |                                     |             |             |           |                           |                                     |
|------------------|------|--------|--|--|--|--|---------------------------------|-------------------------------|-------------------------------------|-------------|-------------|-----------|---------------------------|-------------------------------------|
| DOMESTIC INVOICE |      |        |  |  |  |  |                                 |                               |                                     | CEN INVOICE |             | FATTURAPA |                           |                                     |
| Level            |      |        |  |  |  |  | Field name                      | Datum (ENG)                   | Datum (ITA)                         | BT EXT      | Cardinality | ID XML    | Field name                | Rule                                |
|                  |      | 16.1.2 |  |  |  |  | cbc:IssueDate                   | Preceding Invoice issue date  | Data                                | BT-26       | 0..1        | 2.1.6.3   | <Data>                    |                                     |
|                  | 16.2 |        |  |  |  |  | cac:AdditionalDocumentReference | Reference to the main invoice | Riferimento alla fattura principale |             | 0..1        |           |                           |                                     |
|                  |      | 16.2.1 |  |  |  |  | cbc:ID                          | Main Invoice Number           | Numero Fattura Principale           | EXT         | 1..1        | 2.1.10.1  | <NumeroFatturaPrincipale> |                                     |
|                  |      | 16.2.2 |  |  |  |  | cbc:IssueDate                   | Main Invoice Date             | Data Fattura Principale             | EXT         | 1..1        | 2.1.10.2  | <DataFatturaPrincipale>   |                                     |
| 17               |      |        |  |  |  |  | cac:DespatchDocumentReference   | DESPATCH ADVICE REFERENCE     | Riferimenti DDT                     |             | 0..1        |           |                           |                                     |
|                  | 17.1 |        |  |  |  |  | cbc:ID                          |                               | Numero DDT                          | BT-16       | 1..1        | 2.1.8.1   | <NumeroDDT>               | If only at document level use BT-16 |
|                  | 17.2 |        |  |  |  |  | cbc:IssueDate                   | IssueDate                     |                                     | EXT         | 1..1        | 2.1.8.2   | <DataDDT>                 |                                     |
| 18               |      |        |  |  |  |  | cac:ReceiptDocumentReference    | RECEIPT ADVICE REFERENCE      | Riferimenti ricevuta                |             | 0..1        |           |                           |                                     |
|                  | 18.1 |        |  |  |  |  | cbc:ID                          | Receiving advice reference    |                                     | BT-15       | 1..1        | 2.1.5.2   | <IdDocumento>             |                                     |
| 19               |      |        |  |  |  |  | cac:OriginatorDocumentReference | TENDER OR LOT REFERENCE       | Riferimenti lotto                   |             | 0..1        |           |                           |                                     |
|                  | 19.1 |        |  |  |  |  | cbc:ID                          | Tender or lot reference       | Codice CIG                          | BT-17       | 1..1        | 2.1.3.7   | <CodiceCIG>               | If only at document level use BT-17 |
| 20               |      |        |  |  |  |  | cac:ContractDocumentReference   | CONTRACT REFERENCE            | Riferimenti Contratto               |             | 0..1        |           |                           |                                     |
|                  | 20.1 |        |  |  |  |  | cbc:ID                          | Contract reference            | Id Documento                        | BT-12       | 1..1        | 2.1.3.2   | <IdDocumento>             |                                     |

| CORRESPONDENCES  |      |        |          |  |  |  |                                  |                                                           |                         |  |             |  |
|------------------|------|--------|----------|--|--|--|----------------------------------|-----------------------------------------------------------|-------------------------|--|-------------|--|
| DOMESTIC INVOICE |      |        |          |  |  |  | CEN INVOICE                      |                                                           | FATTURAPA               |  |             |  |
| Level            |      |        |          |  |  |  | Field name                       |                                                           | Datum (ENG)             |  | Datum (ITA) |  |
|                  |      |        |          |  |  |  |                                  |                                                           |                         |  |             |  |
| 21               |      |        |          |  |  |  | cac:AdditionalDocumentReference  | ADDITIONAL SUPPORTING DOCUMENTS                           |                         |  |             |  |
|                  | 21.1 |        |          |  |  |  | cbc:ID                           | Invoiced object identifier, Supporting document reference |                         |  |             |  |
|                  |      | 21.1.1 |          |  |  |  | @schemeID                        | Scheme identifier                                         |                         |  |             |  |
|                  | 21.2 |        |          |  |  |  | cbc:DocumentTypeCode             | Document type code                                        |                         |  |             |  |
|                  | 21.3 |        |          |  |  |  | cbc:DocumentDescription          | Supporting document description                           |                         |  |             |  |
|                  | 21.4 |        |          |  |  |  | cac:Attachment                   | ATTACHMENT                                                |                         |  |             |  |
|                  |      | 21.4.1 |          |  |  |  | cbc:EmbeddedDocumentBinaryObject | Attached document                                         | Allegato                |  |             |  |
|                  |      |        | 21.4.1.1 |  |  |  | @mimeCode                        | Attached document Mime code                               | Codice mime Allegato    |  |             |  |
|                  |      |        | 21.4.1.2 |  |  |  | @filename                        | Attached document Filename                                | Nome Documento Allegato |  |             |  |

| BT EXT          | Cardinality |
|-----------------|-------------|
|                 |             |
| BG-24           | 0..n        |
| BT-18<br>BT-122 | 1..1        |
|                 | O           |
| BT-18           | 0..1        |
| BT-123          | 0..1        |
|                 | 0..1        |
| BT-125          | 0..1        |
| BT-125-1        | M           |
|                 | M           |

| ID XML                                  | Field name                                                         | Rule                                                                                                                                                                                  |
|-----------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                         |                                                                    | If only at document level use BT-12                                                                                                                                                   |
|                                         |                                                                    |                                                                                                                                                                                       |
| 2.5.1<br>or<br>2.1.4.1<br>or<br>2.1.7.1 | <NomeAttachment><br>or<br><IdDocumento><br>or<br><RiferimentoFase> | 2.5.1 = BT-122<br><br>if @schemeID = AVV, then BT-18 = 2.1.4.1<br><br>if @schemeID = AOR, then BT-18 = 2.1.7.1                                                                        |
|                                         | <CodiceCommessaConvenzione><br>or<br><RiferimentoFase>             | Do not fill in schemeID if an nomeAttachment is indicated.<br><br>If @schemeID = AVV, then BT-18 = 2.1.4.5<br><br>if @schemeID = AOR, then BT-18 = 2.1.7.1AOR, allora BT-18 = 2.1.7.1 |
|                                         |                                                                    |                                                                                                                                                                                       |
| 2.5.4                                   | <DescrizioneAttachment>                                            |                                                                                                                                                                                       |
|                                         |                                                                    |                                                                                                                                                                                       |
| 2.5.5                                   | <Attachment>                                                       |                                                                                                                                                                                       |
| 2.5.3                                   | <FormatoAttachment>                                                |                                                                                                                                                                                       |
|                                         |                                                                    |                                                                                                                                                                                       |

| CORRESPONDENCES  |      |        |          |  |  |  |                             |                                                            |                                          |                |             |                                                                          |                                                                                                                                |                                                                                                                                                                                                                                                                                                           |
|------------------|------|--------|----------|--|--|--|-----------------------------|------------------------------------------------------------|------------------------------------------|----------------|-------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |      |        |          |  |  |  |                             |                                                            |                                          | CEN INVOICE    |             | FATTURAPA                                                                |                                                                                                                                |                                                                                                                                                                                                                                                                                                           |
| Level            |      |        |          |  |  |  | Field name                  | Datum (ENG)                                                | Datum (ITA)                              | BT EXT         | Cardinality | ID XML                                                                   | Field name                                                                                                                     | Rule                                                                                                                                                                                                                                                                                                      |
|                  |      | 21.4.2 |          |  |  |  | cac:ExternalReference       | EXTERNAL REFERENCE                                         | Riferimento esterno                      |                | 0..1        |                                                                          |                                                                                                                                |                                                                                                                                                                                                                                                                                                           |
|                  |      |        | 21.4.2.1 |  |  |  | cbc:URI                     | External document location                                 | Percorso documento esterno               | BT-124         | 1..1        |                                                                          |                                                                                                                                |                                                                                                                                                                                                                                                                                                           |
| 22               |      |        |          |  |  |  | cac:ProjectReference        | PROJECT REFERENCE                                          | Riferimento progetto                     |                | 0..1        |                                                                          |                                                                                                                                |                                                                                                                                                                                                                                                                                                           |
|                  | 22.1 |        |          |  |  |  | cbc:ID                      | Project reference                                          | CodiceCUP                                | BT-11          | 1..1        | 2.1.3.6                                                                  | <CodiceCUP>                                                                                                                    | If only at document level use BT-11                                                                                                                                                                                                                                                                       |
| 23               |      |        |          |  |  |  | cac:AccountingSupplierParty | SELLER                                                     | Cedente Prestatore                       | BG-4           | 1..1        | 1.2                                                                      | <CedentePrestatore>                                                                                                            |                                                                                                                                                                                                                                                                                                           |
|                  | 23.1 |        |          |  |  |  | cac:Party                   | PARTY                                                      | Parte                                    |                | 1..1        |                                                                          |                                                                                                                                |                                                                                                                                                                                                                                                                                                           |
|                  |      | 23.1.1 |          |  |  |  | cbc:EndpointID              | Seller electronic address                                  | Indirizzo elettronico Cedente Prestatore | BT-34          | 1..1        |                                                                          |                                                                                                                                |                                                                                                                                                                                                                                                                                                           |
|                  |      |        | 23.1.1.1 |  |  |  | @schemeID                   | Seller electronic address identification scheme identifier |                                          |                | M           |                                                                          |                                                                                                                                |                                                                                                                                                                                                                                                                                                           |
|                  |      | 23.1.2 |          |  |  |  | cac:PartyIdentification     | PARTY IDENTIFICATION                                       | Identificativo CedentePrestatore         |                | 0..n        |                                                                          |                                                                                                                                |                                                                                                                                                                                                                                                                                                           |
|                  |      |        | 23.1.2.1 |  |  |  | cbc:ID                      | Seller identifier or bank assigned creditor identifier     | Vedi campo FatturaPA                     | BT-29<br>BT-90 | 1..1        | 1.2.4.1 and 1.2.4.2 or<br><br>1.2.1.3.5 or 1.2.1.4<br>1.2.1.6<br>1.2.1.7 | <Ufficio> and <NumeroREA> or<br><br><CodEORI> or <AlboProfessionale><br><br><NumerolscrizioneAlbo><br><br><DatalscrizioneAlbo> | In BT-29 is concatenated "REA" with 1.2.4.1<Ufficio> e 1.2.4.2 <NumeroREA>, BT-30 starts with "REA:".<br><br>In BT-29 "EORI" is concatenated with 1.2.1.3.5<CodEORI> or<br>In BT-29 "ALBO" is concatenated with 1.2.1.4<AlboProfessionale>, 1.2.1.6<NumerolscrizioneAlbo> and 1.2.1.7<DatalscrizioneAlbo> |

# CORRISPONDENCES

| DOMESTIC INVOICE |  |        |            |            |  |  |                          |                                                                              |                                       | CEN INVOICE |             | FATTURAPA |                |      |
|------------------|--|--------|------------|------------|--|--|--------------------------|------------------------------------------------------------------------------|---------------------------------------|-------------|-------------|-----------|----------------|------|
| Level            |  |        |            |            |  |  | Field name               | Datum (ENG)                                                                  | Datum (ITA)                           | BT EXT      | Cardinality | ID XML    | Field name     | Rule |
|                  |  |        |            | 23.1.2.1.1 |  |  | @schemeID                | Seller or bank assigned creditor identifier identification scheme identifier |                                       |             | 0           |           |                |      |
|                  |  | 23.1.3 |            |            |  |  | cac:PartyName            | PARTY NAME                                                                   | Nome                                  |             | 0..1        |           |                |      |
|                  |  |        | 23.1.3.1   |            |  |  | cbc:Name                 | Seller trading name                                                          | Nome Cedente Prestatore               | BT-28       | 1..1        |           |                |      |
|                  |  | 23.1.4 |            |            |  |  | cac:PostalAddress        | SELLER POSTAL ADDRESS                                                        | Sede                                  | BG-5        | 1..1        | 1.2.2     | <Sede>         |      |
|                  |  |        | 23.1.4.1   |            |  |  | cbc:StreetName           | Seller address line 1                                                        | Indirizzo                             | BT-35       | 0..1        | 1.2.2.1   | <Indirizzo>    |      |
|                  |  |        | 23.1.4.2   |            |  |  | cbc:AdditionalStreetName | Seller address line 2                                                        | NumeroCivico                          | BT-36       | 0..1        | 1.2.2.2   | <NumeroCivico> |      |
|                  |  |        | 23.1.4.3   |            |  |  | cbc:CityName             | Seller city                                                                  | Comune                                | BT-37       | 0..1        | 1.2.2.4   | <Comune>       |      |
|                  |  |        | 23.1.4.4   |            |  |  | cbc:PostalZone           | Seller post code                                                             | CAP                                   | BT-38       | 0..1        | 1.2.2.3   | <CAP>          |      |
|                  |  |        | 23.1.4.5   |            |  |  | cbc:CountrySubentity     | Seller country subdivision                                                   | Provincia                             | BT-39       | 0..1        | 1.2.2.5   | <Provincia>    |      |
|                  |  |        | 23.1.4.6   |            |  |  | cac:AddressLine          | ADDRESS LINE                                                                 | Riga indirizzo                        |             | 0..1        |           |                |      |
|                  |  |        | 23.1.4.6.1 |            |  |  | cbc:Line                 | Seller address line 3                                                        | Ulteriori informazioni indirizzo      | BT-162      | 1..1        |           |                |      |
|                  |  |        | 23.1.4.7   |            |  |  | cac:Country              | COUNTRY                                                                      | Nazione                               |             | 1..1        |           |                |      |
|                  |  |        | 23.1.4.7.1 |            |  |  | cbc:IdentificationCode   | Seller country code                                                          | Nazione Cedente Prestatore            | BT-40       | 1..1        | 1.2.2.6   | <Nazione>      |      |
|                  |  | 23.1.5 |            |            |  |  | cac:PartyTaxScheme       | PARTY VAT/TAX IDENTIFIERS                                                    | Identificativo IVA Cedente Prestatore |             | 1..1        |           |                |      |
|                  |  |        | 23.1.5.1   |            |  |  | cbc:CompanyID            |                                                                              |                                       |             | 1..1        |           |                |      |

| CORRISPONDENCES  |  |        |          |            |  |  |                      |                                                           |                                          |                |             |                                                          |                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------|--|--------|----------|------------|--|--|----------------------|-----------------------------------------------------------|------------------------------------------|----------------|-------------|----------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |  |        |          |            |  |  |                      |                                                           |                                          | CEN INVOICE    |             | FATTURAPA                                                |                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Level            |  |        |          |            |  |  | Field name           | Datum (ENG)                                               | Datum (ITA)                              | BT EXT         | Cardinality | ID XML                                                   | Field name                                                     | Rule                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                  |  |        |          |            |  |  |                      | Seller VAT identifier, Seller tax registration identifier | Id Paese<br>Id Codice<br>Partita IVA     | BT-31<br>BT-32 |             | 1.2.1.1.1 and 1.2.1.1.2 in case also 1.1.1.1 and 1.1.1.2 | <IdPaese> and <IdCodice> in case also <IdPaese> and <IdCodice> | In BT-31 the following are concatenated 1.2.1.1.1<IdPaese> and 1.2.1.1.2<IdCodice>.<br><br>Also in BT-31 the following are concatenated 1.1.1.1<IdPaese> and 1.1.1.2<IdCodice> if the following conditions are verified at the same time:<br>1) The first two characters of the BT-31 are different from IT or the BT-30 is NOT filled in;<br>2) The invoice is Cross Border or a Domestic Invoice missing from the ServiceProviderParty |
|                  |  |        | 23.1.5.2 |            |  |  | cbc:TaxLevelCode     | Codice Regime Fiscale                                     | Codice Regime Fiscale                    | EXT            | 0..1        | 1.2.1.8                                                  | <RegimeFiscale>                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                  |  |        | 23.1.5.3 |            |  |  | cac:TaxScheme        | TAX SCHEME                                                | Schema Fiscale                           |                | 1..1        |                                                          |                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                  |  |        |          | 23.1.5.3.1 |  |  | cbc:ID               |                                                           | ID Schema Fiscale                        |                | 1..1        |                                                          |                                                                | Not mapped in FatturaPA                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                  |  | 23.1.6 |          |            |  |  | cac:PartyLegalEntity | PARTY LEGAL ENTITY                                        | Riferimenti Giuridici Cedente Prestatore |                | 1..1        |                                                          |                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                  |  |        | 23.1.6.1 |            |  |  | cbc:RegistrationName | Seller name                                               | Denominazione                            | BT-27          | 1..1        | 1.2.1.3.1 or 1.2.1.3.2 and 1.2.1.3.3                     | <Denominazione> or <Nome> and <Cognome>                        | In BT-27 "Denominazione:" is concatenated with 1.2.1.3.1<br><br>In BT-27 the string "Nome&Cognome:" or "Nome#Cognome:" is concatenated with 1.2.1.3.2<Nome> and 1.2.1.3.3<Cognome>                                                                                                                                                                                                                                                       |
|                  |  |        | 23.1.6.2 |            |  |  | cbc:CompanyID        |                                                           |                                          | BT-30          | ..1         |                                                          |                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                          |

| CORRESPONDENCES  |  |        |          |            |  |  |                      |                                                                       |                                               |             |             |                                             |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------|--|--------|----------|------------|--|--|----------------------|-----------------------------------------------------------------------|-----------------------------------------------|-------------|-------------|---------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |  |        |          |            |  |  |                      |                                                                       |                                               | CEN INVOICE |             | FATTURAPA                                   |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Level            |  |        |          |            |  |  | Field name           | Datum (ENG)                                                           | Datum (ITA)                                   | BT EXT      | Cardinality | ID XML                                      | Field name                                               | Rule                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                  |  |        |          |            |  |  |                      | Seller legal registration identifier                                  | Codice Fiscale                                |             |             | 1.2.1.2<br>in case also 1.1.1.1 and 1.1.1.2 | <CodiceFiscale><br>in case also <IdPaese> and <IdCodice> | If the BT-30 starts with “CF:” or the SchemelIdentifier is equal to 0210, then <1.2.1.2>Codice Fiscale is mapped.<br><br>Furthermore, the BT-30 is mapped in <1.1.1.2> IdCodice, in the case in which it is filled in with a CodiceFiscale and the following conditions are met at the same time:<br>1) the first two characters of the BT-31 are IT,<br>2) The invoice is Cross Border or a Domestic Invoice missing from the ServiceProviderParty |
|                  |  |        |          | 23.1.6.2.1 |  |  | @schemeID            | Seller legal registration identifier identification scheme identifier |                                               |             | 0           |                                             |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                  |  |        | 23.1.6.3 |            |  |  | cbc:CompanyLegalForm | Seller additional legal information                                   | Informazioni legali aggiuntionali             | BT-33       | 0..1        | 1.2.4.3<br>1.2.4.4<br>1.2.4.5               | <CapitaleSociale><br><SocioUnico><br><StatoLiquidazione> | In BT-33 1.2.4.3<CapitaleSociale>, 1.2.4.4<SocioUnico> and 1.2.4.5<StatoLiquidazione> are concatenated                                                                                                                                                                                                                                                                                                                                              |
|                  |  | 23.1.7 |          |            |  |  | cac:Contact          | SELLER CONTACT                                                        | Contatti Cedente Prestatore                   | BG-6        | 0..1        | 1.2.5                                       | <Contatti>                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                  |  |        | 23.1.7.1 |            |  |  | cbc:Name             | Seller contact point                                                  |                                               | BT-41       | 0..1        |                                             |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                  |  |        | 23.1.7.2 |            |  |  | cbc:Telephone        | Seller contact telephone number                                       | Telefono Cedente Prestatore                   | BT-42       | 0..1        | 1.2.5.1                                     | <Telefono>                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                  |  |        | 23.1.7.3 |            |  |  | cbc:ElectronicMail   | Seller contact email address                                          | Email Cedente Prestatore                      | BT-43       | 0..1        | 1.2.5.3                                     | <Email>                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                  |  | 23.1.8 |          |            |  |  | cac:AgentParty       | Supplier Permanent Organisation                                       | Stabile Organizzazione del Cedente/Prestatore | EXT         | 0..1        | 1.2.3                                       | <StabileOrganizzazione>                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| CORRESPONDENCES  |  |        |          |            |              |  |                          |                                          |                                          |             |             |                                 |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|------------------|--|--------|----------|------------|--------------|--|--------------------------|------------------------------------------|------------------------------------------|-------------|-------------|---------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| DOMESTIC INVOICE |  |        |          |            |              |  |                          |                                          |                                          | CEN INVOICE |             | FATTURAPA                       |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
| Level            |  |        |          |            |              |  | Field name               | Datum (ENG)                              | Datum (ITA)                              | BT EXT      | Cardinality | ID XML                          | Field name                                 | Rule                                                                                                                                                                                                                                                                                                                                                                                                            |  |
|                  |  |        | 23.1.8.1 |            |              |  | cac:PostalAddress        | Permanent Organisation Address           | Indirizzo Stabile Organizzazione         | EXT         | 1..1        |                                 |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                  |  |        |          | 23.1.8.1.1 |              |  | cbc:StreetName           | Address                                  | Indirizzo                                | EXT         | 1..1        | 1.2.3.1<br>1.2.3.2              | <Indirizzo><br><NumeroCivico>              |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                  |  |        |          | 23.1.8.1.2 |              |  | cbc:CityName             | Municipality                             | Comune                                   | EXT         | 1..1        | 1.2.3.4                         | <Comune>                                   |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                  |  |        |          | 23.1.8.1.3 |              |  | cbc:PostalZone           | Post code                                | Codice Avviamento Postale                | EXT         | 1..1        | 1.2.3.3                         | <CAP>                                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                  |  |        |          | 23.1.8.1.4 |              |  | cbc:CountrySubentity     | Province                                 | Provincia                                | EXT         | 1..1        | 1.2.3.5                         | <Provincia>                                |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                  |  |        |          | 23.1.8.1.5 |              |  | cac:Country              | Country                                  | Nazione                                  | EXT         | 1..1        |                                 |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                  |  |        |          |            | 23.1.8.1.5.1 |  | cbc:IdentificationCode   | Country Code                             | Codice Paese                             | EXT         | 1..1        | 1.2.3.6                         | <Nazione>                                  |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                  |  | 23.1.9 |          |            |              |  | cac:ServiceProviderParty | Third-Party Intermediary or Issuer       | Terzo Intermediario o Soggetto Emittente | EXT         | 0..1        | 1.5                             | <TerzoIntermediarioOSoggettoEmittente>     |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                  |  |        | 23.1.9.1 |            |              |  | cac:Party                | Terzo Intermediario o Soggetto Emittente | Terzo Intermediario o Soggetto Emittente | EXT         | 1..1        | 1.5                             | <TerzoIntermediarioOSoggettoEmittente>     |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                  |  |        |          | 23.1.9.1.1 |              |  | cac:PartyIdentification  | PARTY IDENTIFICATION                     |                                          | EXT         | 0..         |                                 |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                  |  |        |          |            | 23.1.9.1.1.1 |  | cbc:ID                   | Tax Code                                 | Codice Fiscale                           | EXT         | 1..1        | 1.5.1.2<br>1.1.1.2<br>1.5.1.3.5 | <CodiceFiscale><br><IdCodice><br><CodEORI> | <div>If it starts with "CF:", then &lt;1.5.1.2&gt;Codice Fiscale is mapped.<br/><br/>Furthermore, it is mapped in &lt;1.1.1.2&gt; IdCodice, in the case in which it is filled in with a CodiceFiscale and the following conditions are met at the same time:<br/>1) the first two characters of the tax ID (VAT number) of the Third-Party Intermediary are IT,<br/>2) The invoice is a Domestic Invoice.</div> |  |

# CORRISPONDENCES

| DOMESTIC INVOICE |      |  |  |            |              |                |                             |                                         |                                                              | CEN INVOICE |             | FATTURAPA                                                 |                                                                    |                                                                                                                                                                                                                                                                                                                                                                   |
|------------------|------|--|--|------------|--------------|----------------|-----------------------------|-----------------------------------------|--------------------------------------------------------------|-------------|-------------|-----------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level            |      |  |  |            |              |                | Field name                  | Datum (ENG)                             | Datum (ITA)                                                  | BT EXT      | Cardinality | ID XML                                                    | Field name                                                         | Rule                                                                                                                                                                                                                                                                                                                                                              |
|                  |      |  |  |            |              |                |                             |                                         |                                                              |             |             |                                                           |                                                                    | If it starts with 'EORI' it is mapped to 1.5.1.3.5 <CodeEORI>                                                                                                                                                                                                                                                                                                     |
|                  |      |  |  | 23.1.9.1.2 |              |                | cac:PartyName               | PARTY NAME                              |                                                              | EXT         | 0..1        |                                                           |                                                                    |                                                                                                                                                                                                                                                                                                                                                                   |
|                  |      |  |  |            | 23.1.9.1.2.1 |                | cbc:Name                    | Name of Third Party Intermediary        | Denominazione Terzo Intermediario                            | EXT         | 1..1        | 1.5.1.3.1                                                 | <Denominazione>                                                    |                                                                                                                                                                                                                                                                                                                                                                   |
|                  |      |  |  | 23.1.9.1.3 |              |                | cac:PartyTaxScheme          | PARTY VAT/TAX IDENTIFIERS               |                                                              | EXT         | 1..1        |                                                           |                                                                    |                                                                                                                                                                                                                                                                                                                                                                   |
|                  |      |  |  |            | 23.1.9.1.3.1 |                | cbc:CompanyID               | VAT no. of the Third Party Intermediary | Identificativo fiscale (Partita IVA) del Terzo Intermediario | EXT         | 1..1        | 1.5.1.1.1<br>1.5.1.1.2 in case also<br>1.1.1.1<br>1.1.1.2 | <IdPaese><br><IdCodice><br>in case also<br><IdPaese><br><IdCodice> | The following are concatenated<br>1.5.1.1.1<IdPaese> e<br>1.5.1.1.2<IdCodice>.<br><br>The following are also concatenated<br>1.1.1.1<IdPaese> and<br>1.1.1.2<IdCodice> if the following conditions are verified at the same time:<br>1) The first two characters are different from IT or the Tax Code is NOT filled in,<br>2) The invoice is a Domestic Invoice. |
|                  |      |  |  |            | 23.1.9.1.3.2 |                | cac:TaxScheme               | TAX SCHEME                              |                                                              | EXT         | 1..1        |                                                           |                                                                    |                                                                                                                                                                                                                                                                                                                                                                   |
|                  |      |  |  |            |              | 23.1.9.1.3.2.1 | cbc:ID                      |                                         |                                                              | EXT         | 1..1        |                                                           |                                                                    |                                                                                                                                                                                                                                                                                                                                                                   |
|                  |      |  |  | 23.1.9.1.4 |              |                | cac:Person                  | Natural Person                          | Persona Fisica                                               | EXT         | 0..1        |                                                           |                                                                    |                                                                                                                                                                                                                                                                                                                                                                   |
|                  |      |  |  |            | 23.1.9.1.4.1 |                | cbc:FirstName               | First Name of Natural Person            | Nome Persona Fisica                                          | EXT         | 1..1        | 1.5.1.3.2                                                 | <Nome>                                                             |                                                                                                                                                                                                                                                                                                                                                                   |
|                  |      |  |  |            | 23.1.9.1.4.2 |                | cbc:FamilyName              | Surname of Natural Person               | Cognome Persona Fisica                                       | EXT         | 1..1        | 1.5.1.3.3                                                 | <Cognome>                                                          |                                                                                                                                                                                                                                                                                                                                                                   |
| 24               |      |  |  |            |              |                | cac:AccountingCustomerParty | BUYER                                   | Cessionario Committente                                      | BG-7        | 1..1        | 1.4                                                       | <CessionarioCommittente>                                           |                                                                                                                                                                                                                                                                                                                                                                   |
|                  | 24.1 |  |  |            |              |                | cac:Party                   | PARTY                                   |                                                              |             | 1..1        |                                                           |                                                                    |                                                                                                                                                                                                                                                                                                                                                                   |

| CORRISPONDENCES  |  |        |          |            |  |  |                          |                                                                 |                                                  |             |             |           |                      |                                                                 |
|------------------|--|--------|----------|------------|--|--|--------------------------|-----------------------------------------------------------------|--------------------------------------------------|-------------|-------------|-----------|----------------------|-----------------------------------------------------------------|
| DOMESTIC INVOICE |  |        |          |            |  |  |                          |                                                                 |                                                  | CEN INVOICE |             | FATTURAPA |                      |                                                                 |
| Level            |  |        |          |            |  |  | Field name               | Datum (ENG)                                                     | Datum (ITA)                                      | BT EXT      | Cardinality | ID XML    | Field name           | Rule                                                            |
|                  |  | 24.1.1 |          |            |  |  | cbc:EndpointID           | Buyer electronic address                                        | Cessionario Committente<br>Indirizzo elettronico | BT-49       | 1..1        | 1.1.4     | <CodiceDestinatario> | If BT-49-1 = "0201" then<br><CodiceDestinatario> = BT-49        |
|                  |  |        | 24.1.1.1 |            |  |  | @schemeID                | Buyer electronic address<br>identification scheme<br>identifier |                                                  | BT-49-1     | M           |           |                      |                                                                 |
|                  |  | 24.1.2 |          |            |  |  | cac:PartyIdentification  | PARTY IDENTIFICATION                                            |                                                  |             | 0..1        |           |                      |                                                                 |
|                  |  |        | 24.1.2.1 |            |  |  | cbc:ID                   | Buyer identifier                                                |                                                  | BT-46       | 1..1        | 1.4.1.3.5 | <CodEORI>            | In BT-46 "EORI:" is<br>concatenated with<br>1..4.1.3.5<CodEORI> |
|                  |  |        |          | 24.1.2.1.1 |  |  | @schemeID                | Buyer identifier<br>identification scheme<br>identifier         |                                                  |             | O           |           |                      |                                                                 |
|                  |  | 24.1.3 |          |            |  |  | cac:PartyName            | PARTY NAME                                                      |                                                  |             | 0..1        |           |                      |                                                                 |
|                  |  |        | 24.1.3.1 |            |  |  | cbc:Name                 | Buyer trading name                                              | Nome                                             | BT-45       | 1..1        |           |                      |                                                                 |
|                  |  | 24.1.4 |          |            |  |  | cac:PostalAddress        | BUYER POSTAL ADDRESS                                            | Sede Cessionario<br>Committente                  | BG-8        | 1..1        | 1.4.2     | <Sede>               |                                                                 |
|                  |  |        | 24.1.4.1 |            |  |  | cbc:StreetName           | Buyer address line 1                                            | Indirizzo                                        | BT-50       | 0..1        | 1.4.2.1   | <Indirizzo>          |                                                                 |
|                  |  |        | 24.1.4.2 |            |  |  | cbc:AdditionalStreetName | Buyer address line 2                                            | NumeroCivico                                     | BT-51       | 0..1        | 1.4.2.2   | <NumeroCivico>       |                                                                 |
|                  |  |        | 24.1.4.3 |            |  |  | cbc:CityName             | Buyer city                                                      | Comune                                           | BT-52       | 0..1        | 1.4.2.4   | <Comune>             |                                                                 |
|                  |  |        | 24.1.4.4 |            |  |  | cbc:PostalZone           | Buyer post code                                                 | CAP                                              | BT-53       | 0..1        | 1.4.2.3   | <CAP>                |                                                                 |
|                  |  |        | 24.1.4.5 |            |  |  | cbc:CountrySubentity     | Buyer country subdivision                                       | Provincia                                        | BT-54       | 0..1        | 1.4.2.5   | <Provincia>          |                                                                 |

| CORRESPONDENCES  |  |        |          |            |  |  |                        |                                     |                                                |             |             |                                      |                                               |                                                                                                                                                                                        |
|------------------|--|--------|----------|------------|--|--|------------------------|-------------------------------------|------------------------------------------------|-------------|-------------|--------------------------------------|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |  |        |          |            |  |  |                        |                                     |                                                | CEN INVOICE |             | FATTURAPA                            |                                               |                                                                                                                                                                                        |
| Level            |  |        |          |            |  |  | Field name             | Datum (ENG)                         | Datum (ITA)                                    | BT EXT      | Cardinality | ID XML                               | Field name                                    | Rule                                                                                                                                                                                   |
|                  |  |        | 24.1.4.6 |            |  |  | cac:AddressLine        | ADDRESS LINE                        | Riga indirizzo                                 |             | 0..1        |                                      |                                               |                                                                                                                                                                                        |
|                  |  |        |          | 24.1.4.6.1 |  |  | cbc:Line               | Buyer address line 3                | Ulteriori informazioni indirizzo               | BT-163      | 1..1        |                                      |                                               | Not mapped in FatturaPA                                                                                                                                                                |
|                  |  |        | 24.1.4.7 |            |  |  | cac:Country            | COUNTRY                             | Nazione                                        |             | 1..1        |                                      |                                               |                                                                                                                                                                                        |
|                  |  |        |          | 24.1.4.7.1 |  |  | cbc:IdentificationCode | Buyer country code                  | Nazione Cessionario Committente                | BT-55       | 1..1        | 1.4.2.6                              | <Nazione>                                     |                                                                                                                                                                                        |
|                  |  | 24.1.5 |          |            |  |  | cac:PartyTaxScheme     | PARTY VAT IDENTIFIER                |                                                |             | 0..1        |                                      |                                               |                                                                                                                                                                                        |
|                  |  |        | 24.1.5.1 |            |  |  | cbc:CompanyID          | Buyer VAT identifier                | Identificativo Fiscale Cessionario Committente | BT-48       | 1..1        | 1.4.1.1.1 and 1.4.1.1.2              | <IdPaese><br><IdCodice>                       | In BT-48 1.4.1.1.1<IdPaese> and 1.4.1.1.2<IdCodice> are concatenated                                                                                                                   |
|                  |  |        | 24.1.5.2 |            |  |  | cac:TaxScheme          | TAX SCHEME                          |                                                |             | 1..1        |                                      |                                               |                                                                                                                                                                                        |
|                  |  |        |          | 24.1.5.2.1 |  |  | cbc:ID                 |                                     |                                                |             | 1..1        |                                      |                                               | Not mapped in FatturaPA                                                                                                                                                                |
|                  |  | 24.1.6 |          |            |  |  | cac:PartyLegalEntity   | PARTY LEGAL ENTITY                  |                                                |             | 1..1        |                                      |                                               |                                                                                                                                                                                        |
|                  |  |        | 24.1.6.1 |            |  |  | cbc:RegistrationName   | Buyer name                          | Denominazione                                  | BT-44       | 1..1        | 1.4.1.3.1 or 1.4.1.3.2 and 1.4.1.3.3 | <Denominazione><br>or<br><Nome> and <Cognome> | In BT-44 thev string "Denominazione:" is concatenated with 1.4.1.3.1 In BT-44 the string "Nome&Cognome:" or "Nome#Cognome" is concatenated with 1.4.1.3.2<Nome> and 1.4.1.3.3<Cognome> |
|                  |  |        | 24.1.6.2 |            |  |  | cbc:CompanyID          | Buyer legal registration identifier |                                                | BT-47       | 0..1        | 1.4.1.2                              | <CodiceFiscale>                               | In BT-47 the string "CF:" is concatenated with 1.4.1.2<CodiceFiscale>, or there is 1.4.1.2 <CodiceFiscale> with schemaIdentifier 0210                                                  |

| CORRISPONDENCES  |  |        |          |            |              |            |                        |                                                                                    |                                                                                            |             |        |            |                         |  |
|------------------|--|--------|----------|------------|--------------|------------|------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-------------|--------|------------|-------------------------|--|
| DOMESTIC INVOICE |  |        |          |            |              |            |                        |                                                                                    |                                                                                            | CEN INVOICE |        | FATTURAPA  |                         |  |
| Level            |  |        |          |            |              | Field name | Datum (ENG)            | Datum (ITA)                                                                        | BT EXT                                                                                     | Cardinality | ID XML | Field name | Rule                    |  |
|                  |  |        |          | 24.1.6.2.1 |              |            | @schemeID              | Buyer legal registration identifier identification scheme identifier               |                                                                                            | 0           |        |            |                         |  |
|                  |  | 24.1.7 |          |            |              |            | cac:Contact            | BUYER CONTACT                                                                      | Contatti Cessionario Committente                                                           | BG-9        | 0..1   |            |                         |  |
|                  |  |        | 24.1.7.1 |            |              |            | cbc:Name               | Buyer contact point                                                                |                                                                                            | BT-56       | 0..1   |            |                         |  |
|                  |  |        | 24.1.7.2 |            |              |            | cbc:Telephone          | Buyer contact telephone number                                                     | Numero di telefono Cessionario Committente                                                 | BT-57       | 0..1   |            |                         |  |
|                  |  |        | 24.1.7.3 |            |              |            | cbc:ElectronicMail     | Buyer contact email address                                                        | Email Cessionario Committente                                                              | BT-58       | 0..1   |            |                         |  |
|                  |  | 24.1.8 |          |            |              |            | cac:AgentParty         | Transferee/Client Permanent Organisation                                           | Stabile Organizzazione del Cessionario/Committente                                         |             | 0..1   |            | Not mapped in FatturaPA |  |
|                  |  |        | 24.1.8.1 |            |              |            | cac:PostalAddress      | Permanent Organisation Address                                                     | Indirizzo Stabile Organizzazione                                                           |             |        |            | Not mapped in FatturaPA |  |
|                  |  |        |          | 24.1.8.1.1 |              |            | cbc:StreetName         | Address                                                                            | Indirizzo                                                                                  |             |        |            | Not mapped in FatturaPA |  |
|                  |  |        |          | 24.1.8.1.2 |              |            | cbc:CityName           | Municipality                                                                       | Comune                                                                                     |             |        |            | Not mapped in FatturaPA |  |
|                  |  |        |          | 24.1.8.1.3 |              |            | cbc:PostalZone         | Post Code                                                                          | Codice Avviamento Postale                                                                  |             |        |            | Not mapped in FatturaPA |  |
|                  |  |        |          | 24.1.8.1.4 |              |            | cbc:CountrySubentity   | Province                                                                           | Provincia                                                                                  |             |        |            | Not mapped in FatturaPA |  |
|                  |  |        |          | 24.1.8.1.5 |              |            | cac:Country            | Country                                                                            | Nazione                                                                                    |             |        |            | Not mapped in FatturaPA |  |
|                  |  |        |          |            | 24.1.8.1.5.1 |            | cbc:IdentificationCode | Country Code                                                                       | Codice Paese                                                                               |             |        |            | Not mapped in FatturaPA |  |
|                  |  | 24.1.9 |          |            |              |            | cac:PowerOfAttorney    | The power of attorney for tax representation associated with the Transferee/Client | La procura per la rappresentanza fiscale associata al Cessionario/Committente              |             |        |            | Not mapped in FatturaPA |  |
|                  |  |        | 24.1.9.1 |            |              |            | cbc:Description        | Name of the proxy                                                                  | Denominazione della procura                                                                |             |        |            | Not mapped in FatturaPA |  |
|                  |  |        | 24.1.9.2 |            |              |            | cac:AgentParty         | The Tax Representative who holds this power of                                     | Il Rappresentante Fiscale che detiene questa procura per conto del Cessionario/Committente |             |        |            | Not mapped in FatturaPA |  |

| CORRESPONDENCES  |      |        |          |            |              |                |                         |                                                                             |                                                                 |                |             |                    |                                             |                                                                                      |
|------------------|------|--------|----------|------------|--------------|----------------|-------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------|----------------|-------------|--------------------|---------------------------------------------|--------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |      |        |          |            |              |                |                         |                                                                             |                                                                 | CEN INVOICE    |             | FATTURAPA          |                                             |                                                                                      |
| Level            |      |        |          |            |              |                | Field name              | Datum (ENG)                                                                 | Datum (ITA)                                                     | BT EXT         | Cardinality | ID XML             | Field name                                  | Rule                                                                                 |
|                  |      |        |          |            |              |                |                         | attorney on behalf of the Transferee/Client                                 |                                                                 |                |             |                    |                                             |                                                                                      |
|                  |      |        |          | 24.1.9.2.1 |              |                | cac:PartyTaxScheme      | PARTY VAT/TAX IDENTIFIERS                                                   |                                                                 |                |             |                    |                                             | Not mapped in FatturaPA                                                              |
|                  |      |        |          |            | 24.1.9.2.1.1 |                | cbc:CompanyID           | Tax ID (VAT number) of the Tax Representative                               | Identificativo fiscale (Partita IVA) del Rappresentante Fiscale |                |             |                    |                                             | Not mapped in FatturaPA                                                              |
|                  |      |        |          |            | 24.1.9.2.1.2 |                | cac:TaxScheme           | TAX SCHEME                                                                  |                                                                 |                |             |                    |                                             | Not mapped in FatturaPA                                                              |
|                  |      |        |          |            |              | 24.1.9.2.1.2.1 | cbc:ID                  |                                                                             |                                                                 |                |             |                    |                                             | Not mapped in FatturaPA                                                              |
|                  |      |        |          | 24.1.9.2.2 |              |                | cac:PartyLegalEntity    | PARTY LEGAL ENTITY                                                          |                                                                 |                |             |                    |                                             | Not mapped in FatturaPA                                                              |
|                  |      |        |          |            | 24.1.9.2.2.1 |                | cbc:RegistrationName    | Company Name                                                                | Ragione Sociale                                                 |                |             |                    |                                             | Not mapped in FatturaPA                                                              |
|                  |      |        |          | 24.1.9.2.3 |              |                | cac:Person              | Natural Person                                                              | Persona Fisica                                                  |                |             |                    |                                             | Not mapped in FatturaPA                                                              |
|                  |      |        |          |            | 24.1.9.2.3.1 |                | cbc:FirstName           | First Name of the Natural Person                                            | Nome Persona Fisica                                             |                |             |                    |                                             | Not mapped in FatturaPA                                                              |
|                  |      |        |          |            | 24.1.9.2.3.2 |                | cbc:FamilyName          | Surname of the Natural Person                                               | Cognome Persona Fisica                                          |                |             |                    |                                             | Not mapped in FatturaPA                                                              |
| 25               |      |        |          |            |              |                | cac:PayeeParty          | PAYEE                                                                       |                                                                 | BG-10          | 0..1        |                    |                                             |                                                                                      |
|                  | 25.1 |        |          |            |              |                | cac:PartyIdentification | PARTY IDENTIFICATION                                                        |                                                                 |                | 0..1        |                    |                                             |                                                                                      |
|                  |      | 25.1.1 |          |            |              |                | cbc:ID                  | Payee identifier or bank assigned creditor identifier                       | Dati Quietanzante                                               | BT-60<br>BT-90 | 1..1        | 2.4.2.8<br>2.4.2.9 | <CognomeQuietanzante><br><NomeQuietanzante> | In BT-60 2.4.2.8 <CognomeQuietanzante> & 2.4.2.9 <NomeQuietanzante> are concatenated |
|                  |      |        | 25.1.1.1 |            |              |                | @schemeID               | Payee or bank assigned creditor identifier identification scheme identifier |                                                                 |                | 0           |                    |                                             |                                                                                      |

| CORRISPONDENCES  |      |        |          |  |  |  |                            |                                                                      |                                    |             |             |                                      |                                         |                                                                                                                                                                                       |
|------------------|------|--------|----------|--|--|--|----------------------------|----------------------------------------------------------------------|------------------------------------|-------------|-------------|--------------------------------------|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |      |        |          |  |  |  |                            |                                                                      |                                    | CEN INVOICE |             | FATTURAPA                            |                                         |                                                                                                                                                                                       |
| Level            |      |        |          |  |  |  | Field name                 | Datum (ENG)                                                          | Datum (ITA)                        | BT EXT      | Cardinality | ID XML                               | Field name                              | Rule                                                                                                                                                                                  |
|                  | 25.2 |        |          |  |  |  | cac:PartyName              | PARTY NAME                                                           |                                    |             | 1..1        |                                      |                                         |                                                                                                                                                                                       |
|                  |      | 25.2.1 |          |  |  |  | cbc:Name                   | Payee name                                                           | Beneficiario Pagamento             | BT-59       | 1..1        | 2.4.2.1                              | <Beneficiario>                          |                                                                                                                                                                                       |
|                  | 25.3 |        |          |  |  |  | cac:PartyLegalEntity       | PARTY LEGAL ENTITY                                                   |                                    |             | 0..1        |                                      |                                         |                                                                                                                                                                                       |
|                  |      | 25.3.1 |          |  |  |  | cbc:CompanyID              | Payee legal registration identifier                                  | CF Quietanzante                    | BT-61       | 1..1        | 2.4.2.10                             | <CFQuietanzante>                        |                                                                                                                                                                                       |
|                  |      |        | 25.3.1.1 |  |  |  | @schemeID                  | Payee legal registration identifier identification scheme identifier |                                    |             | 0           |                                      |                                         |                                                                                                                                                                                       |
| 26               |      |        |          |  |  |  | cac:TaxRepresentativeParty | SELLER TAX REPRESENTATIVE PARTY                                      | Rappresentante Fiscale             | BG-11       | 0..1        | 1.3                                  | <RappresentanteFiscale>                 |                                                                                                                                                                                       |
|                  | 26.1 |        |          |  |  |  | cac:PartyIdentification    | PARTY IDENTIFICATION                                                 |                                    | EXT         | 0..2        |                                      |                                         |                                                                                                                                                                                       |
|                  |      | 26.1.1 |          |  |  |  | cbc:ID                     |                                                                      | Codice Fiscale e Codice EORI       | EXT         | 1..1        | 1.3.1.2 or 1.3.1.3.5                 | <CodiceFiscale> or <CodEORI>            | If the schemeIdentifier is set to 0210, the BT is mapped in 1.3.1.2 CodiceFiscale.<br><br>If the field starts with EORI: the BT is mapped in 1.3.1.3.5 CodEORI                        |
|                  | 26.2 |        |          |  |  |  | cac:PartyName              | PARTY NAME                                                           |                                    |             | 1..1        |                                      |                                         |                                                                                                                                                                                       |
|                  |      | 26.2.1 |          |  |  |  | cbc:Name                   | Seller tax representative name                                       | Denominazione                      | BT-62       | 1..1        | 1.3.1.3.1 or 1.3.1.3.2 and 1.3.1.3.3 | <Denominazione> or <Nome> and <Cognome> | In BT-62 the string "Denominazione:" is concatenated with 1.3.1.3.1 In BT-62 the string "Nome&Cognome:" or "Nome#Cognome" is concatenated with 1.3.1.3.2<Nome> and 1.3.1.3.3<Cognome> |
|                  | 26.3 |        |          |  |  |  | cac:PostalAddress          | SELLER TAX REPRESENTATIVE POSTAL ADDRESS                             |                                    | BG-12       | 1..1        |                                      |                                         |                                                                                                                                                                                       |
|                  |      | 26.3.1 |          |  |  |  | cbc:StreetName             | Tax representative address line 1                                    | Indirizzo Rappresentante Fiscale 1 | BT-64       | 0..1        |                                      |                                         | Not mapped in FatturaPA                                                                                                                                                               |
|                  |      | 26.3.2 |          |  |  |  | cbc:AdditionalStreetName   | Tax representative address line 2                                    | Indirizzo Rappresentante Fiscale 2 | BT-65       | 0..1        |                                      |                                         | Not mapped in FatturaPA                                                                                                                                                               |

| CORRISPONDENCES  |      |        |          |  |  |  |                        |                                          |                                       |             |             |                                  |                                          |                                                                      |
|------------------|------|--------|----------|--|--|--|------------------------|------------------------------------------|---------------------------------------|-------------|-------------|----------------------------------|------------------------------------------|----------------------------------------------------------------------|
| DOMESTIC INVOICE |      |        |          |  |  |  |                        |                                          |                                       | CEN INVOICE |             | FATTURAPA                        |                                          |                                                                      |
| Level            |      |        |          |  |  |  | Field name             | Datum (ENG)                              | Datum (ITA)                           | BT EXT      | Cardinality | ID XML                           | Field name                               | Rule                                                                 |
|                  |      | 26.3.3 |          |  |  |  | cbc:CityName           | Tax representative city                  | Città Rappresentante Fiscale          | BT-66       | 0..1        |                                  |                                          | Not mapped in FatturaPA                                              |
|                  |      | 26.3.4 |          |  |  |  | cbc:PostalZone         | Tax representative post code             | Codice Postale Rappresentante Fiscale | BT-67       | 0..1        |                                  |                                          | Not mapped in FatturaPA                                              |
|                  |      | 26.3.5 |          |  |  |  | cbc:CountrySubentity   | Tax representative country sudivision    |                                       | BT-68       | 0..1        |                                  |                                          | Not mapped in FatturaPA                                              |
|                  |      | 26.3.6 |          |  |  |  | cac:AddressLine        | ADDRESS LINE                             |                                       |             | 0..1        |                                  |                                          | Not mapped in FatturaPA                                              |
|                  |      |        | 26.3.6.1 |  |  |  | cbc:Line               | Tax representative address line 3        |                                       | BT-164      | 1..1        |                                  |                                          | Not mapped in FatturaPA                                              |
|                  |      | 26.3.7 |          |  |  |  | cac:Country            | COUNTRY                                  |                                       |             | 1..1        |                                  |                                          | Not mapped in FatturaPA                                              |
|                  |      |        | 26.3.7.1 |  |  |  | cbc:IdentificationCode | Tax representative country code          |                                       | BT-69       | 1..1        |                                  |                                          | Not mapped in FatturaPA                                              |
|                  | 26.4 |        |          |  |  |  | cac:PartyTaxScheme     | PARTY VAT IDENTIFIER                     |                                       |             | 1..1        |                                  |                                          |                                                                      |
|                  |      | 26.4.1 |          |  |  |  | cbc:CompanyID          | Seller tax representative VAT identifier | IdPaese                               | BT-63       | 1..1        | 1.3.1.1.1<br>1.3.1.1.2           | <IdPaese><br><IdCodice>                  | In BT-63 1.3.1.1.1<IdPaese> and 1.3.1.1.2<IdCodice> are concatenated |
|                  |      | 26.4.2 |          |  |  |  | cac:TaxScheme          | TAX SCHEME                               |                                       |             | 1..1        |                                  |                                          | Not mapped in FatturaPA                                              |
|                  |      |        | 26.4.2.1 |  |  |  | cbc:ID                 |                                          |                                       |             | 1..1        |                                  |                                          | Not mapped in FatturaPA                                              |
| 27               |      |        |          |  |  |  | cac:Delivery           | DELIVERY INFORMATION                     | DatiTrasporto                         | BG-13       | 0..1        | 2.1.9                            | <DatiTrasporto>                          |                                                                      |
|                  | 27.1 |        |          |  |  |  | cbc:ActualDeliveryDate | Actual delivery date                     |                                       | BT-72       | 0..1        | 2.1.9.13<br>in case also 2.1.1.3 | <DataOraConsegna><br>in case also <Data> | 2.1.1.3 = BT-72 if invoice date DOES NOT match the operation date    |
|                  | 27.2 |        |          |  |  |  | cac:DeliveryLocation   |                                          |                                       |             | 0..1        |                                  |                                          |                                                                      |

| CORRESPONDENCES  |  |        |          |            |  |  |                          |                                                                 |               |             |             |            |                 |                         |
|------------------|--|--------|----------|------------|--|--|--------------------------|-----------------------------------------------------------------|---------------|-------------|-------------|------------|-----------------|-------------------------|
| DOMESTIC INVOICE |  |        |          |            |  |  |                          |                                                                 |               | CEN INVOICE |             | FATTURAPA  |                 |                         |
| Level            |  |        |          |            |  |  | Field name               | Datum (ENG)                                                     | Datum (ITA)   | BT EXT      | Cardinality | ID XML     | Field name      | Rule                    |
|                  |  | 27.2.1 |          |            |  |  | cbc:ID                   | Deliver to location identifier identification scheme identifier |               | BT-71       | 0..1        |            |                 | Not mapped in FatturaPA |
|                  |  |        | 27.2.1.1 |            |  |  | @schemeID                | Deliver to location identifier identification scheme identifier |               |             | 0           |            |                 | Not mapped in FatturaPA |
|                  |  | 27.2.2 |          |            |  |  | cac:Address              | DELIVER TO ADDRESS                                              | IndirizzoResa | BG-15       | 0..1        | 2.1.9.12   | <IndirizzoResa> |                         |
|                  |  |        | 27.2.2.1 |            |  |  | cbc:StreetName           | Deliver to address line 1                                       | Indirizzo     | BT-75       | 0..1        | 2.1.9.12.1 | <Indirizzo>     |                         |
|                  |  |        | 27.2.2.2 |            |  |  | cbc:AdditionalStreetName | Deliver to address line 2                                       | NumeroCivico  | BT-76       | 0..1        | 2.1.9.12.2 | <NumeroCivico>  |                         |
|                  |  |        | 27.2.2.3 |            |  |  | cbc:CityName             | Deliver to city                                                 | Comune        | BT-77       | 0..1        | 2.1.9.12.4 | <Comune>        |                         |
|                  |  |        | 27.2.2.4 |            |  |  | cbc:PostalZone           | Deliver to post code                                            | CAP           | BT-78       | 0..1        | 2.1.9.12.3 | <CAP>           |                         |
|                  |  |        | 27.2.2.5 |            |  |  | cbc:CountrySubentity     | Deliver to country subdivision                                  | Provincia     | BT-79       | 0..1        | 2.1.9.12.5 | <Provincia>     |                         |
|                  |  |        | 27.2.2.6 |            |  |  | cac:AddressLine          | ADDRESS LINE                                                    |               |             | 0..1        |            |                 |                         |
|                  |  |        |          | 27.2.2.6.1 |  |  | cbc:Line                 | Deliver to address line 3                                       |               | BT-165      | 1..1        |            |                 | Not mapped in FatturaPA |
|                  |  |        | 27.2.2.7 |            |  |  | cac:Country              | COUNTRY                                                         |               |             | 1..1        |            |                 |                         |
|                  |  |        |          | 27.2.2.7.1 |  |  | cbc:IdentificationCode   | Deliver to country code                                         | Nazione       | BT-80       | 1..1        | 2.1.9.12.6 | <Nazione>       |                         |

| CORRISPONDENCES  |      |        |          |            |  |  |                               |             |                                  |                          |                                                                                                                                          |  |
|------------------|------|--------|----------|------------|--|--|-------------------------------|-------------|----------------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------|--|
| DOMESTIC INVOICE |      |        |          |            |  |  | CEN INVOICE                   |             | FATTURAPA                        |                          |                                                                                                                                          |  |
| Level            |      |        |          |            |  |  | Field name                    |             | Datum (ENG)                      |                          | Datum (ITA)                                                                                                                              |  |
|                  |      |        |          |            |  |  |                               |             |                                  |                          |                                                                                                                                          |  |
|                  | 27.3 |        |          |            |  |  | cac:CarrierParty              |             |                                  |                          | Vettore                                                                                                                                  |  |
|                  |      | 27.3.1 |          |            |  |  | cac:PartyIdentification       |             | PARTY IDENTIFICATION             |                          |                                                                                                                                          |  |
|                  |      |        | 27.3.1.1 |            |  |  | cbc:ID                        |             | Tax Code                         |                          | Codice Fiscale                                                                                                                           |  |
|                  |      |        |          | 27.3.1.1.1 |  |  | @schemeID                     |             |                                  |                          |                                                                                                                                          |  |
|                  |      | 27.3.2 |          |            |  |  | cac:PartyName                 |             | PARTY NAME                       |                          |                                                                                                                                          |  |
|                  |      |        | 27.3.2.1 |            |  |  | cbc:Name                      |             | Carrier                          |                          | Vettore                                                                                                                                  |  |
|                  |      | 27.3.3 |          |            |  |  | cac:PartyTaxScheme            |             | PARTY VAT IDENTIFIER             |                          |                                                                                                                                          |  |
|                  |      |        | 27.3.3.1 |            |  |  | cbc:CompanyID                 |             | Carrier VaT no.                  |                          | Partita IVA del Vettore                                                                                                                  |  |
|                  |      |        | 27.3.3.2 |            |  |  | cac:TaxScheme                 |             | TAX SCHEME                       |                          |                                                                                                                                          |  |
|                  |      |        |          | 27.3.3.2.1 |  |  | cbc:ID                        |             |                                  |                          |                                                                                                                                          |  |
|                  |      | 27.3.4 |          |            |  |  | cac:Person                    |             | Natural Person                   |                          | Persona Fisica                                                                                                                           |  |
|                  |      |        | 27.3.4.1 |            |  |  | cbc:FirstName                 |             | First name of the Natural Person |                          | Nome Persona Fisica                                                                                                                      |  |
|                  |      |        | 27.3.4.2 |            |  |  | cbc:FamilyName                |             | Surname of the Natural Person    |                          | Cognome Persona Fisica                                                                                                                   |  |
|                  |      |        | 27.3.4.3 |            |  |  | cac:IdentityDocumentReference |             | Identity document                |                          | Documento di identità                                                                                                                    |  |
|                  |      |        |          | 27.3.4.3.1 |  |  | cbc:ID                        |             | Driving Licence Number           |                          | Numero Licenza Guida                                                                                                                     |  |
|                  |      |        |          |            |  |  | BT EXT                        | Cardinality | ID XML                           | Field name               | Rule                                                                                                                                     |  |
|                  |      |        |          |            |  |  | EXT                           | 0..1        |                                  |                          |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 0..1        |                                  |                          |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 1..1        | 2.1.9.1.2                        | <CodiceFiscale>          | In the BT the string "CF:" is concatenated with 2.1.9.1.2<CodiceFiscale> or there is 2.1.9.1.2<CodiceFiscale> with schemeIdentifier 0210 |  |
|                  |      |        |          |            |  |  | EXT                           |             |                                  |                          |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 0..1        |                                  |                          |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 1..1        | 2.1.9.1.3.1                      | <Denominazione>          |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 1..1        |                                  |                          |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 1..1        | 2.1.9.1.1.1 and 2.1.9.1.1.2      | <IdPaese> and <IdCodice> | 2.1.9.1.1.1 <IdPaese> and 2.1.9.1.1.2 <IdCodice> are concatenated                                                                        |  |
|                  |      |        |          |            |  |  | EXT                           | 1..1        |                                  |                          |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 1..1        |                                  |                          |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 0..1        |                                  |                          |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 1..1        | 2.1.9.1.3.2                      | <Nome>                   |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 1..1        | 2.1.9.1.3.3                      | <Cognome>                |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 0..1        |                                  |                          |                                                                                                                                          |  |
|                  |      |        |          |            |  |  | EXT                           | 1..1        | 2.1.9.1.4                        | <NumeroLicenzaGuida>     |                                                                                                                                          |  |

| CORRISPONDENCES  |      |        |          |            |  |            |                                        |                           |                           |             |        |            |                       |                         |
|------------------|------|--------|----------|------------|--|------------|----------------------------------------|---------------------------|---------------------------|-------------|--------|------------|-----------------------|-------------------------|
| DOMESTIC INVOICE |      |        |          |            |  |            |                                        |                           |                           | CEN INVOICE |        | FATTURAPA  |                       |                         |
| Level            |      |        |          |            |  | Field name | Datum (ENG)                            | Datum (ITA)               | BT EXT                    | Cardinality | ID XML | Field name | Rule                  |                         |
|                  |      |        |          | 27.3.4.3.2 |  |            | cbc:DocumentTypeCode                   |                           |                           | EXT         | 1..1   |            |                       |                         |
|                  | 27.4 |        |          |            |  |            | cac:DeliveryParty                      | DELIVER PARTY             |                           |             |        |            |                       |                         |
|                  |      | 27.4.1 |          |            |  |            | cac:PartyName                          | PARTY NAME                |                           |             |        |            |                       | Not mapped in FatturaPA |
|                  |      |        | 27.4.1.1 |            |  |            | cbc:Name                               | Deliver to party name     |                           | 1.1         |        |            |                       | Not mapped in FatturaPA |
|                  | 27.5 |        |          |            |  |            | cac:Despatch                           | Goods pick-up             | Ritiro merce (Pickup)     | EXT         | 0..1   |            |                       |                         |
|                  |      | 27.5.1 |          |            |  |            | cbc:Instructions                       | Reason for Transportation | Causale Trasporto         | EXT         | 1..1   | 2.1.9.3    | <CausaleTrasporto>    |                         |
|                  |      | 27.5.2 |          |            |  |            | cbc:RequestedDespatchDate              | Pick-up Date              | Data Ritiro               | EXT         | 1..1   | 2.1.9.9    | <DataOraRitiro>       |                         |
|                  |      | 27.5.3 |          |            |  |            | cbc:RequestedDespatchTime              | Pick-up Time              | Ora Ritiro                | EXT         | 1..1   | 2.1.9.9    | <DataOraRitiro>       |                         |
|                  |      | 27.5.4 |          |            |  |            | cbc:ActualDespatchDate                 | Transportation Start Date | Data Inizio Trasporto     | EXT         | 1..1   | 2.1.9.10   | <DataInizioTrasporto> |                         |
|                  | 27.6 |        |          |            |  |            | cac:Shipment                           | Shipping                  | Spedizione                | EXT         | 0..1   |            |                       |                         |
|                  |      | 27.6.1 |          |            |  |            | cbc:ID                                 | Shipping Identifier       | Identificativo Spedizione | EXT         | 1..1   |            |                       |                         |
|                  |      | 27.6.2 |          |            |  |            | cbc:GrossWeightMeasure                 | Gross Weight              | Peso Lordo                | EXT         | 0..1   | 2.1.9.7    | <PesoLordo>           |                         |
|                  |      |        | 27.6.2.1 |            |  |            | @unitCode                              | Unit of Measurement       | Unità di misura           | EXT         | M      | 2.1.9.6    | <UnitaMisuraPeso>     |                         |
|                  |      | 27.6.3 |          |            |  |            | cbc:NetWeightMeasure                   | Net Weight                | Peso Netto                | EXT         | 0..1   | 2.1.9.8    | <PesoNetto>           |                         |
|                  |      |        | 27.6.3.1 |            |  |            | @unitCode                              | Unit of Measurement       | Unità di misura           | EXT         | M      | 2.1.9.6    | <UnitaMisuraPeso>     |                         |
|                  |      | 27.6.4 |          |            |  |            | cbc:TotalTransportHandlingUnitQuantity | Number of Packages        | Numero Colli              | EXT         | 0..1   | 2.1.9.4    | <NumeroColli>         |                         |
|                  |      |        | 27.6.4.1 |            |  |            | @unitCode                              | Unit of Measurement       | Unità di misura           | EXT         | M      |            |                       |                         |
|                  |      | 27.6.5 |          |            |  |            | cac:GoodsItem                          | Detail of Goods           | Dettaglio Merce           | EXT         | 0..1   |            |                       |                         |
|                  |      |        | 27.6.5.1 |            |  |            | cbc:Description                        | Description of Goods      | Descrizione Merce         | EXT         | 1..1   | 2.1.9.5    | <Descrizione>         |                         |
|                  |      | 27.6.6 |          |            |  |            | cac:ShipmentStage                      | Shipping Phase            | Fase Spedizione           | EXT         | 0..1   |            |                       |                         |

# CORRISPONDENCES

| DOMESTIC INVOICE |      |        |          |  |  |  |                            |                                                            |                                                            | CEN INVOICE |             | FATTURAPA |                     |                         |
|------------------|------|--------|----------|--|--|--|----------------------------|------------------------------------------------------------|------------------------------------------------------------|-------------|-------------|-----------|---------------------|-------------------------|
| Level            |      |        |          |  |  |  | Field name                 | Datum (ENG)                                                | Datum (ITA)                                                | BT EXT      | Cardinality | ID XML    | Field name          | Rule                    |
|                  |      |        | 27.6.6.1 |  |  |  | cbc:TransportMeansTypeCode | Means of Transport                                         | Mezzo di Trasporto                                         | EXT         | 1..1        | 2.1.9.2   | <MezzoTrasporto>    |                         |
| 28               |      |        |          |  |  |  | cac:DeliveryTerms          | Delivery Times                                             | Termini di Consegna                                        | EXT         | 0..1        |           |                     |                         |
|                  | 28.1 |        |          |  |  |  | cbc:ID                     | Type of Goods Delivery                                     | Tipo Resa Merce                                            | EXT         | 0..1        | 2.1.9.11  | <TipoResa>          |                         |
|                  |      | 28.1.1 |          |  |  |  | @schemeID                  | Scheme on which to base the goods delivery type identifier | Schema su cui si basa l'identificativo del tipo resa merce | EXT         | O           |           |                     |                         |
| 29               |      |        |          |  |  |  | cac:PaymentMeans           | PAYMENT INSTRUCTIONS                                       |                                                            | BG-16       | 0..n        | 2.4       | <DatiPagamento>     |                         |
|                  | 29.1 |        |          |  |  |  | cbc:PaymentMeansCode       | Payment means type code                                    |                                                            | BT-81       | 1..1        | 2.4.2.2   | <ModalitaPagamento> |                         |
|                  |      | 29.1.1 |          |  |  |  | @name                      | Payment means text                                         |                                                            | BT-82       | O           |           |                     | Not mapped in FatturaPA |
|                  | 29.2 |        |          |  |  |  | cbc:PaymentID              | Remittance information                                     |                                                            | BT-83       | 0..1        | 2.4.2.21  | <CodicePagamento>   |                         |
|                  | 29.3 |        |          |  |  |  | cac:CardAccount            | PAYMENT CARD INFORMATION                                   |                                                            | BG-18       | 0..1        |           |                     | Not mapped in FatturaPA |
|                  |      | 29.3.1 |          |  |  |  | cbc:PrimaryAccountNumberID | Payment card primary account number                        |                                                            | BT-87       | 1..1        |           |                     | Not mapped in FatturaPA |
|                  |      | 29.3.2 |          |  |  |  | cbc:NetworkID              |                                                            |                                                            |             | 1..1        |           |                     | Not mapped in FatturaPA |
|                  |      | 29.3.3 |          |  |  |  | cbc:HolderName             | Payment card holder name                                   |                                                            | BT-88       | 0..1        |           |                     | Not mapped in FatturaPA |
|                  | 29.4 |        |          |  |  |  | cac:PayeeFinancialAccount  | CREDIT TRANSFER                                            |                                                            | BG-17       | 0..1        |           |                     |                         |
|                  |      | 29.4.1 |          |  |  |  | cbc:ID                     | Payment account identifier                                 |                                                            | BT-84       | 1..1        | 2.4.2.13  | <IBAN>              |                         |

# CORRISPONDENCES

| DOMESTIC INVOICE |      |        |          |  |  |  |                                |                                     |                                                               | CEN INVOICE |             | FATTURAPA         |                                                    |                                                                                            |
|------------------|------|--------|----------|--|--|--|--------------------------------|-------------------------------------|---------------------------------------------------------------|-------------|-------------|-------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------|
| Level            |      |        |          |  |  |  | Field name                     | Datum (ENG)                         | Datum (ITA)                                                   | BT EXT      | Cardinality | ID XML            | Field name                                         | Rule                                                                                       |
|                  |      | 29.4.2 |          |  |  |  | cbc:Name                       | Payment account name                |                                                               | BT-85       | 0..1        |                   |                                                    | Not mapped in FatturaPA                                                                    |
|                  |      | 29.4.3 |          |  |  |  | cac:FinancialInstitutionBranch | FINANCIAL INSTITUTION BRANCH        |                                                               |             | 0..1        |                   |                                                    |                                                                                            |
|                  |      |        | 29.4.3.1 |  |  |  | cbc:ID                         | Payment service provider identifier |                                                               | BT-86       | 1..1        | 2.4.2.16          | <BIC>                                              |                                                                                            |
|                  | 29.5 |        |          |  |  |  | cac:PaymentMandate             | DIRECT DEBIT                        |                                                               | BG-19       | 0..1        |                   |                                                    |                                                                                            |
|                  |      | 29.5.1 |          |  |  |  | cbc:ID                         | Mandate reference identifier        |                                                               | BT-89       | 0..1        |                   |                                                    | Not mapped in FatturaPA                                                                    |
|                  |      | 29.5.2 |          |  |  |  | cac:PayerFinancialAccount      | PAYER FINANCIAL ACCOUNT             |                                                               |             | 0..1        |                   |                                                    | Not mapped in FatturaPA                                                                    |
|                  |      |        | 29.5.2.1 |  |  |  | cbc:ID                         | Debited account identifier          |                                                               | BT-91       | 1..1        |                   |                                                    |                                                                                            |
| 30               |      |        |          |  |  |  | cac:PaymentTerms               | PAYMENT TERMS                       |                                                               |             | 0..1        |                   |                                                    |                                                                                            |
|                  | 30.1 |        |          |  |  |  | cbc:Note                       | Payment terms                       |                                                               | BT-20       | 1..1        | 2.4.1 and 2.4.2.4 | <CondizioniPagamento> and <GiorniTerminiPagamento> | In BT-20 2.4.1 <CondizioniPagamento> and 2.4.2.4 <GiorniTerminiPagamento> are concatenated |
|                  | 30.2 |        |          |  |  |  | cbc:SettlementDiscountAmount   | Early Payment Discount              | Sconto Pagamento Anticipato                                   | EXT         | 0..1        | 2.4.2.17          | <ScontoPagamentoAnticipato>                        |                                                                                            |
|                  |      | 30.2.1 |          |  |  |  | @currencyID                    |                                     |                                                               | EXT         | M           |                   |                                                    |                                                                                            |
|                  | 30.3 |        |          |  |  |  | cbc:PenaltyAmount              | Penalty amount                      | Importo penalità                                              | EXT         | 0..1        | 2.4.2.19          | <PenalitaPagamentiRitardati>                       |                                                                                            |
|                  |      | 30.3.1 |          |  |  |  | @currencyID                    |                                     |                                                               | EXT         | M           |                   |                                                    |                                                                                            |
|                  | 30.4 |        |          |  |  |  | cac:SettlementPeriod           |                                     | Il periodo durante il quale può essere regolato il pagamento. | EXT         | 0..1        |                   |                                                    |                                                                                            |
|                  |      | 30.4.1 |          |  |  |  | cbc:EndDate                    |                                     | Data limite pagamento anticipato                              | EXT         | 0..1        | 2.4.2.18          | <DataLimitePagamentoAnticipato>                    |                                                                                            |

# CORRESPONDENCES

| DOMESTIC INVOICE |      |        |  |  |  |  |                               |                                                     |                                                                    | CEN INVOICE     |             | FATTURAPA                           |                                            |                                                                                                                                                   |
|------------------|------|--------|--|--|--|--|-------------------------------|-----------------------------------------------------|--------------------------------------------------------------------|-----------------|-------------|-------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Level            |      |        |  |  |  |  | Field name                    | Datum (ENG)                                         | Datum (ITA)                                                        | BT EXT          | Cardinality | ID XML                              | Field name                                 | Rule                                                                                                                                              |
|                  | 30.5 |        |  |  |  |  | cac:PenaltyPeriod             | The period during which the penalty can be applied. | Il periodo durante il quale si applica la penalità.                | EXT             | 0..1        |                                     |                                            |                                                                                                                                                   |
|                  |      | 30.5.1 |  |  |  |  | cbc:StartDate                 | Penalty start date                                  | Data decorrenza penale                                             | EXT             | 0..1        | 2.4.2.20                            | <DataDecorrenzaPenale>                     |                                                                                                                                                   |
| 31               |      |        |  |  |  |  | cac:AllowanceCharge           | DOCUMENT LEVEL ALLOWANCES AND CHARGES               |                                                                    | BG-20<br>BG-21  | 0..n        |                                     |                                            |                                                                                                                                                   |
|                  | 31.1 |        |  |  |  |  | cbc:ChargeIndicator           |                                                     | Tipo (Sconto o Maggiorazione)                                      |                 | 1..1        |                                     |                                            | Not mapped in FatturaPA                                                                                                                           |
|                  | 31.2 |        |  |  |  |  | cbc:AllowanceChargeReasonCode | Document level allowance or charge reason code      |                                                                    | BT-98<br>BT-105 | 0..1        | 2.1.1.6                             | <BolloVirtuale>                            | For rhe invoice, if BT-105 = SAE, then 2.1.1.6 <BolloVirtuale> = SI.<br><br>For the credit note: if BT-98 = 95, then 2.1.1.6 <BolloVirtuale> = SI |
|                  | 31.3 |        |  |  |  |  | cbc:AllowanceChargeReason     | Document level allowance or charge reason           |                                                                    | BT-97<br>BT-104 | 0..1        | 2.1.1.7.1<br>2.1.1.7.6<br>2.1.1.7.7 | <TipoCassa><br><Ritenuta><br><Natura>      | In BT-104 2.1.1.7.1 <TipoCassa>, 2.1.1.7.6 <Ritenuta>, 2.1.1.7.7 <Natura>. Are concatenated                                                       |
|                  | 31.4 |        |  |  |  |  | cbc:MultiplierFactorNumeric   | Percentage of the discount or surcharge in document | Percentuale dello sconto o della maggiorazione a livello documento | BT-94<br>BT-101 | 0..1        | 2.1.1.7.2                           | <AlCassa>                                  |                                                                                                                                                   |
|                  | 31.5 |        |  |  |  |  | cbc:Amount                    | Amount of the discount or surcharge in the document | Importo dello sconto o della maggiorazione a livello documento     | BT-92<br>BT-99  | 1..1        | 2.1.1.7.3                           | <ImportoContributoCassa> or <ImportoBollo> | BT-99 = 2.1.1.7.3                                                                                                                                 |
|                  |      | 31.5.1 |  |  |  |  | @currencyID                   |                                                     |                                                                    |                 | M           |                                     |                                            |                                                                                                                                                   |
|                  | 31.6 |        |  |  |  |  | cbc:BaseAmount                | Document level allowance or charge base amount      |                                                                    | BT-93<br>BT-100 | 0..1        | 2.1.1.7.4                           | <ImponibileCassa>                          |                                                                                                                                                   |
|                  |      | 31.6.1 |  |  |  |  | @currencyID                   |                                                     |                                                                    |                 | M           |                                     |                                            |                                                                                                                                                   |

| CORRESPONDENCES  |      |        |          |  |  |  |                   |                                                                           |             |                   |             |                                |                                                         |                                                                                                 |
|------------------|------|--------|----------|--|--|--|-------------------|---------------------------------------------------------------------------|-------------|-------------------|-------------|--------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |      |        |          |  |  |  |                   |                                                                           |             | CEN INVOICE       |             | FATTURAPA                      |                                                         |                                                                                                 |
| Level            |      |        |          |  |  |  | Field name        | Datum (ENG)                                                               | Datum (ITA) | BT EXT            | Cardinality | ID XML                         | Field name                                              | Rule                                                                                            |
|                  | 31.7 |        |          |  |  |  | cac:TaxCategory   | TAX CATEGORY                                                              |             |                   | 1..1        |                                |                                                         |                                                                                                 |
|                  |      | 31.7.1 |          |  |  |  | cbc:ID            | Document level allowance or charge VAT category code                      |             | BT-95<br>BT-102   | 1..1        |                                |                                                         | Not mapped in FatturaPA                                                                         |
|                  |      | 31.7.2 |          |  |  |  | cbc:Percent       | Document level allowance or charge VAT rate                               |             | BT-96<br>BT-103   | 0..1        | 2.1.1.7.5                      | <AliquotaIVA>                                           |                                                                                                 |
|                  |      | 31.7.3 |          |  |  |  | cac:TaxScheme     | TAX SCHEME                                                                |             |                   | 1..1        |                                |                                                         |                                                                                                 |
|                  |      |        | 31.7.3.1 |  |  |  | cbc:ID            |                                                                           |             |                   | 1..1        |                                |                                                         | Not mapped in FatturaPA                                                                         |
| 32               |      |        |          |  |  |  | cac:TaxTotal      | TAX TOTAL                                                                 |             |                   | 1..2        |                                |                                                         |                                                                                                 |
|                  | 32.1 |        |          |  |  |  | cbc:TaxAmount     | Invoice total VAT amount, Invoice total VAT amount in accounting currency |             | BT-110,<br>BT-111 | 1..1        |                                |                                                         | Not mapped in FatturaPA                                                                         |
|                  |      | 32.1.1 |          |  |  |  | @currencyID       |                                                                           |             |                   | M           |                                |                                                         | Not mapped in FatturaPA                                                                         |
|                  | 32.2 |        |          |  |  |  | cac:TaxSubtotal   | VAT BREAKDOWN                                                             |             | BG-23             | 0..n        | 2.2.2                          | <DatiRiepilogo>                                         |                                                                                                 |
|                  |      | 32.2.1 |          |  |  |  | cbc:TaxableAmount | VAT category taxable amount                                               |             | BT-116            | 1..1        | 2.2.2.5                        | <ImponibileImporto>                                     |                                                                                                 |
|                  |      |        | 32.2.1.1 |  |  |  | @currencyID       |                                                                           |             |                   | M           |                                |                                                         | Not mapped in FatturaPA                                                                         |
|                  |      | 32.2.2 |          |  |  |  | cbc:TaxAmount     | VAT category tax amount                                                   |             | BT-117            | 1..1        | 2.2.2.6                        | <Imposta>                                               |                                                                                                 |
|                  |      |        | 32.2.2.1 |  |  |  | @currencyID       |                                                                           |             |                   | M           |                                |                                                         | Not mapped in FatturaPA                                                                         |
|                  |      | 32.2.3 |          |  |  |  | cac:TaxCategory   | VAT CATEGORY                                                              |             |                   | 1..1        |                                |                                                         |                                                                                                 |
|                  |      |        | 32.2.3.1 |  |  |  | cbc:ID            | VAT category code                                                         |             | BT-118            | 1..1        | 2.2.2.7 or 2.2.2.2 and 2.2.2.8 | <EsigibilitaIVA> or <Natura> and <RiferimentoNormativo> | Se BT-118 = B, allora 2.2.2.7<EsigibilitaIVA> = S.<br><br>Se BT-118 = Z allora: - 2.2.2.2 = N1, |

# CORRISPONDENCES

| DOMESTIC INVOICE |      |        |          |            |  |  |                            |                           |                    | CEN INVOICE |             | FATTURAPA          |                                    |                                                                                                            |
|------------------|------|--------|----------|------------|--|--|----------------------------|---------------------------|--------------------|-------------|-------------|--------------------|------------------------------------|------------------------------------------------------------------------------------------------------------|
| Level            |      |        |          |            |  |  | Field name                 | Datum (ENG)               | Datum (ITA)        | BT EXT      | Cardinality | ID XML             | Field name                         | Rule                                                                                                       |
|                  |      |        |          |            |  |  |                            |                           |                    |             |             |                    |                                    | - 2.2.2.8 = Operazione esclusa ex. art. 15                                                                 |
|                  |      |        | 32.2.3.2 |            |  |  | cbc:Percent                | VAT category rate         |                    | BT-119      | 0..1        | 2.2.2.1            | <AliquotaleVA>                     |                                                                                                            |
|                  |      |        | 32.2.3.3 |            |  |  | cbc:TaxExemptionReasonCode | VAT exemption reason code |                    | BT-121      | 0..1        |                    |                                    |                                                                                                            |
|                  |      |        | 32.2.3.4 |            |  |  | cbc:TaxExemptionReason     | VAT exemption reason text |                    | BT-120      | 0..1        | 2.2.2.2<br>2.2.2.8 | <Natura><br><RiferimentoNormativo> | Case of nature different from N1, then:<br>BT-120 (First part) = 2.2.2.2<br>BT-120 (Second part) = 2.2.2.8 |
|                  |      |        | 32.2.3.5 |            |  |  | cac:TaxScheme              | TAX SCHEME                |                    |             | 1..1        |                    |                                    | Not mapped in FatturaPA                                                                                    |
|                  |      |        |          | 32.2.3.5.1 |  |  | cbc:ID                     |                           |                    |             | 1..1        |                    |                                    | Not mapped in FatturaPA                                                                                    |
| 33               |      |        |          |            |  |  | cac:WithholdingTaxTotal    |                           | Ritenuta d'acconto | EXT         | 0..1        |                    |                                    |                                                                                                            |
|                  | 33.1 |        |          |            |  |  | cbc:TaxAmount              |                           | Totale ritenute    | EXT         | 1..1        |                    |                                    |                                                                                                            |
|                  |      | 33.1.1 |          |            |  |  | @currencyID                |                           |                    | EXT         | M           |                    |                                    |                                                                                                            |
|                  | 33.2 |        |          |            |  |  | cac:TaxSubtotal            |                           | Dettaglio Ritenuta | EXT         | 1..2        | 2.1.1.5            | <DatiRitenuta>                     |                                                                                                            |
|                  |      | 33.2.1 |          |            |  |  | cbc:TaxAmount              |                           | Importo Ritenuta   | EXT         | 1..1        | 2.1.1.5.2          | <ImportoRitenuta>                  |                                                                                                            |
|                  |      |        | 33.2.1.1 |            |  |  | @currencyID                |                           |                    | EXT         | M           |                    |                                    |                                                                                                            |
|                  |      | 33.2.2 |          |            |  |  | cac:TaxCategory            | VAT CATEGORY              |                    | EXT         | 1..1        |                    |                                    |                                                                                                            |
|                  |      |        | 33.2.2.1 |            |  |  | cbc:ID                     | Tax Category              |                    | EXT         | 1..1        |                    |                                    |                                                                                                            |
|                  |      |        | 33.2.2.2 |            |  |  | cbc:Percent                |                           | Aliquota Ritenuta  | EXT         | 1..1        | 2.1.1.5.3          | <AliquotaRitenuta>                 |                                                                                                            |
|                  |      |        | 33.2.2.3 |            |  |  | cac:TaxScheme              | TAX SCHEME                |                    | EXT         | 1..1        |                    |                                    |                                                                                                            |
|                  |      |        |          | 33.2.2.3.1 |  |  | cbc:ID                     |                           |                    | EXT         | 1..1        |                    |                                    |                                                                                                            |

| CORRISPONDENCES  |      |        |  |            |  |  |                           |                                     |                                            |             |             |           |                          |                         |
|------------------|------|--------|--|------------|--|--|---------------------------|-------------------------------------|--------------------------------------------|-------------|-------------|-----------|--------------------------|-------------------------|
| DOMESTIC INVOICE |      |        |  |            |  |  |                           |                                     |                                            | CEN INVOICE |             | FATTURAPA |                          |                         |
| Level            |      |        |  |            |  |  | Field name                | Datum (ENG)                         | Datum (ITA)                                | BT EXT      | Cardinality | ID XML    | Field name               | Rule                    |
|                  |      |        |  | 33.2.2.3.2 |  |  | cbc:TaxTypeCode           |                                     | Codice Motivo Ritenuta (Causale Pagamento) | EXT         | 1..1        | 2.1.1.5.4 | <CausalePagamento>       |                         |
| 34               |      |        |  |            |  |  | cac:LegalMonetaryTotal    | DOCUMENT TOTALS                     |                                            | BG-22       | 1..1        |           |                          | Not mapped in FatturaPA |
|                  | 34.1 |        |  |            |  |  | cbc:LineExtensionAmount   | Sum of Invoice line net amount      |                                            | BT-106      | 1..1        |           |                          | Not mapped in FatturaPA |
|                  |      | 34.1.1 |  |            |  |  | @currencyID               |                                     |                                            |             | M           |           |                          | Not mapped in FatturaPA |
|                  | 34.2 |        |  |            |  |  | cbc:TaxExclusiveAmount    | Invoice total amount without VAT    |                                            | BT-109      | 1..1        |           |                          | Not mapped in FatturaPA |
|                  |      | 34.2.1 |  |            |  |  | @currencyID               |                                     |                                            |             | M           |           |                          | Not mapped in FatturaPA |
|                  | 34.3 |        |  |            |  |  | cbc:TaxInclusiveAmount    | Invoice total amount with VAT       |                                            | BT-112      | 1..1        | 2.1.1.9   | <ImportoTotaleDocumento> |                         |
|                  |      | 34.3.1 |  |            |  |  | @currencyID               |                                     |                                            |             | M           |           |                          | Not mapped in FatturaPA |
|                  | 34.4 |        |  |            |  |  | cbc:AllowanceTotalAmount  | Sum of allowances on document level |                                            | BT-107      | 0..1        |           |                          | Not mapped in FatturaPA |
|                  |      | 34.4.1 |  |            |  |  | @currencyID               |                                     |                                            |             | M           |           |                          | Not mapped in FatturaPA |
|                  | 34.5 |        |  |            |  |  | cbc:ChargeTotalAmount     | Sum of charges on document level    |                                            | BT-108      | 0..1        |           |                          | Not mapped in FatturaPA |
|                  |      | 34.5.1 |  |            |  |  | @currencyID               |                                     |                                            |             | M           |           |                          | Not mapped in FatturaPA |
|                  | 34.6 |        |  |            |  |  | cbc:PrepaidAmount         | Paid amount                         |                                            | BT-113      | 0..1        |           |                          | Not mapped in FatturaPA |
|                  |      | 34.6.1 |  |            |  |  | @currencyID               |                                     |                                            |             | M           |           |                          | Not mapped in FatturaPA |
|                  | 34.7 |        |  |            |  |  | cbc:PayableRoundingAmount | Rounding amount                     |                                            | BT-114      | 0..1        | 2.1.1.10  | <Arrotondamento>         |                         |
|                  |      | 34.7.1 |  |            |  |  | @currencyID               |                                     |                                            |             | M           |           |                          | Not mapped in FatturaPA |
|                  | 34.8 |        |  |            |  |  | cbc:PayableAmount         | Amount due for payment              |                                            | BT-115      | 1..1        | 2.4.2.6   | <ImportoPagamento>       |                         |

# CORRISPONDENCES

| DOMESTIC INVOICE |      |        |  |  |  |  |                         |                                         |             | CEN INVOICE |             | FATTURAPA                                |                                                                                                                                                           |                         |
|------------------|------|--------|--|--|--|--|-------------------------|-----------------------------------------|-------------|-------------|-------------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Level            |      |        |  |  |  |  | Field name              | Datum (ENG)                             | Datum (ITA) | BT EXT      | Cardinality | ID XML                                   | Field name                                                                                                                                                | Rule                    |
|                  |      | 34.8.1 |  |  |  |  | @currencyID             |                                         |             |             | M           |                                          |                                                                                                                                                           | Not mapped in FatturaPA |
| 35               |      |        |  |  |  |  | cac:InvoiceLine         | INVOICE LINE                            |             | BG-25       | 1..n        | 2.2.1                                    | <DettaglioLinee>                                                                                                                                          |                         |
|                  | 35.1 |        |  |  |  |  | cbc:ID                  | Invoice line identifier                 |             | BT-126      | 1..1        | 2.1.2.1 or 2.1.3.1 or 2.1.8.3 or 2.2.1.1 | <RiferimentoNumeroLinea> or <RiferimentoNumeroLinea> or <RiferimentoNumeroLinea> or <RiferimentoNumeroLinea> or <RiferimentoNumeroLinea> or <NumeroLinea> |                         |
|                  | 35.2 |        |  |  |  |  | cbc:Note                | Invoice line note                       |             | BT-127      | 0..1        |                                          |                                                                                                                                                           | Not mapped in FatturaPA |
|                  | 35.3 |        |  |  |  |  | cbc:InvoicedQuantity    | Invoiced quantity                       |             | BT-129      | 1..1        | 2.2.1.5                                  | <Quantita>                                                                                                                                                |                         |
|                  |      | 35.3.1 |  |  |  |  | @unitCode               | Invoiced quantity unit of measure       |             | BT-130      | M           | 2.2.1.6                                  | <UnitaMisura>                                                                                                                                             |                         |
|                  | 35.4 |        |  |  |  |  | cbc:LineExtensionAmount | Invoice line net amount                 |             | BT-131      | 1..1        | 2.2.1.11                                 | <PrezzoTotale>                                                                                                                                            |                         |
|                  |      | 35.4.1 |  |  |  |  | @currencyID             |                                         |             |             | M           |                                          |                                                                                                                                                           | Not mapped in FatturaPA |
|                  | 35.5 |        |  |  |  |  | cbc:AccountingCost      | Invoice line Buyer accounting reference |             | BT-133      | 0..1        | 2.2.1.15                                 | <RiferimentoAmministrazione>                                                                                                                              |                         |
|                  | 35.6 |        |  |  |  |  | cac:InvoicePeriod       | INVOICE LINE PERIOD                     |             | BG-26       | 0..1        |                                          |                                                                                                                                                           |                         |
|                  |      | 35.6.1 |  |  |  |  | cbc:StartDate           | Invoice line periodstart date           |             | BT-134      | 0..1        | 2.2.1.7                                  | <DataInizioPeriodo>                                                                                                                                       |                         |
|                  |      | 35.6.2 |  |  |  |  | cbc:EndDate             | Invoice line period end date            |             | BT-135      | 0..1        | 2.2.1.8                                  | <DataFinePeriodo>                                                                                                                                         |                         |

| CORRESPONDENCES  |      |        |          |  |  |  |                           |                                                                                                          |                                                                                                    |             |             |                                                     |                                                                                             |                                                                                                                                                                                                |
|------------------|------|--------|----------|--|--|--|---------------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-------------|-------------|-----------------------------------------------------|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |      |        |          |  |  |  |                           |                                                                                                          |                                                                                                    | CEN INVOICE |             | FATTURAPA                                           |                                                                                             |                                                                                                                                                                                                |
| Level            |      |        |          |  |  |  | Field name                | Datum (ENG)                                                                                              | Datum (ITA)                                                                                        | BT EXT      | Cardinality | ID XML                                              | Field name                                                                                  | Rule                                                                                                                                                                                           |
|                  | 35.7 |        |          |  |  |  | cac:OrderLineReference    | ORDER LINE REFERENCE                                                                                     |                                                                                                    |             | 0..1        |                                                     |                                                                                             |                                                                                                                                                                                                |
|                  |      | 35.7.1 |          |  |  |  | cbc:LineID                | Referenced purchase order line reference                                                                 |                                                                                                    | BT-132      | 1..1        | 2.1.2.4                                             | <NumItem>                                                                                   |                                                                                                                                                                                                |
|                  |      | 35.7.2 |          |  |  |  | cac:OrderReference        | The reference to the order that contains the row being referenced                                        | Il riferimento all'ordine che contiene la riga alla quale si fa riferimento                        | EXT         | 1..1        | 2.1.2                                               | <DatiOrdineAcquisto>                                                                        |                                                                                                                                                                                                |
|                  |      |        | 35.7.2.1 |  |  |  | cbc:ID                    | Order Number                                                                                             | Numero Ordine                                                                                      | EXT         | 1..1        | 2.1.2.2                                             | <IdDocumento>                                                                               | If only at document level use BT-13                                                                                                                                                            |
|                  |      |        | 35.7.2.2 |  |  |  | cbc:IssueDate             | Order Date                                                                                               | Data Ordine                                                                                        | EXT         | 1..1        | 2.1.2.3                                             | <Data>                                                                                      |                                                                                                                                                                                                |
|                  | 35.8 |        |          |  |  |  | cac:DespatchLineReference | Reference to a Transport Document from the invoice row                                                   | Riferimento a un DDT dalla riga fattura                                                            | EXT         | 0..n        | 2.1.8                                               | <DatiDDT>                                                                                   |                                                                                                                                                                                                |
|                  |      | 35.8.1 |          |  |  |  | cbc:LineID                | Reference to a Transport Document row from the invoice row. Not supported by SDI. Always filled with NA. | Riferimento ad una riga DDT dalla riga fattura. Non supportato da SDI. Valorizzarlo sempre con NA. | EXT         | 1..1        |                                                     |                                                                                             | Reference to a Transport Document row from the invoice row. Not supported by SDI. Always filled with 0 (zero).                                                                                 |
|                  |      | 35.8.2 |          |  |  |  | cac:DocumentReference     | Reference to a Transport Document                                                                        | Riferimento a un DDT                                                                               | EXT         | 1..1        |                                                     |                                                                                             |                                                                                                                                                                                                |
|                  |      |        | 35.8.2.1 |  |  |  | cbc:ID                    | Transport Document Number                                                                                | Numero DDT                                                                                         | EXT         | 1..1        | 2.1.8.1                                             | <NumeroDDT>                                                                                 | If only at document level use BT-16                                                                                                                                                            |
|                  |      |        | 35.8.2.2 |  |  |  | cbc:IssueDate             | Transport Document Date                                                                                  | Data DDT                                                                                           | EXT         | 1..1        | 2.1.8.2                                             | <DataDDT>                                                                                   |                                                                                                                                                                                                |
|                  | 35.9 |        |          |  |  |  | cac:DocumentReference     | LINE OBJECT IDENTIFIER                                                                                   |                                                                                                    |             | 0..n        |                                                     |                                                                                             |                                                                                                                                                                                                |
|                  |      | 35.9.1 |          |  |  |  | cbc:ID                    | Invoice line object identifier                                                                           | Invoice line object identifier                                                                     | BT-128      | 1..1        | 2.1.2.5 or 2.1.3.2 or 2.1.3.6 or 2.1.3.7 Or 2.1.4.2 | <CodiceCommessaConvenzione> or <IdDocumento> or <CodiceCUP> Or <CodiceCIG> Or <IdDocumento> | If @schemeID = AVV, then it corresponds to 2.1.2.5 (CONVENTION ORDER CODE).<br><br>If @schemeID = AVV, then it corresponds to 2.1.4.2<br><br>If @schemeID = CT, then it corresponds to 2.1.3.2 |

| CORRISPONDENCES  |       |         |          |  |  |  |                               |                                                                 |                                                                 |                  |             |            |                       |                                                                                                                                                            |
|------------------|-------|---------|----------|--|--|--|-------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|------------------|-------------|------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |       |         |          |  |  |  |                               |                                                                 |                                                                 | CEN INVOICE      |             | FATTURAPA  |                       |                                                                                                                                                            |
| Level            |       |         |          |  |  |  | Field name                    | Datum (ENG)                                                     | Datum (ITA)                                                     | BT EXT           | Cardinality | ID XML     | Field name            | Rule                                                                                                                                                       |
|                  |       |         |          |  |  |  |                               |                                                                 |                                                                 |                  |             |            |                       | (DOCUMENT ID).<br><br>If @schemeID = AEP, then it corresponds to 2.1.3.6 (CUP CODE).<br><br>If @schemeID = AGB, then it corresponds to 2.1.3.7 (CIG CODE). |
|                  |       |         | 35.9.1.1 |  |  |  | @schemeID                     | Invoice line object identifier identification scheme identifier | Invoice line object identifier identification scheme identifier |                  | O           |            |                       |                                                                                                                                                            |
|                  |       | 35.9.2  |          |  |  |  | cbc:DocumentTypeCode          | Document type code                                              |                                                                 | BT-128           | 1..1        |            |                       |                                                                                                                                                            |
|                  | 35.10 |         |          |  |  |  | cac:AllowanceCharge           | INVOICE LINE ALLOWANCES OR CHARGES                              |                                                                 | BG-27<br>BG-28   | 0..n        | 2.2.1.10   | <ScontoMaggiorazione> |                                                                                                                                                            |
|                  |       | 35.10.1 |          |  |  |  | cbc:ChargeIndicator           |                                                                 | Tipo (Sconto o Maggiorazione)                                   |                  | 1..1        | 2.2.1.10.1 | <Tipo>                | If BT-136 valued, then 2.2.1.10.1 <Type> = SC<br>If BT-141 valued, then 2.2.1.10.1 <Type> = MG                                                             |
|                  |       | 35.10.2 |          |  |  |  | cbc:AllowanceChargeReasonCode | Line level allowance or charge reason code                      |                                                                 | BT-140<br>BT-145 | 0..1        |            |                       | Not mapped in FatturaPA                                                                                                                                    |

| CORRESPONDENCES  |       |         |           |  |  |  |                               |                                                    |                                                                  |                |             |                         |                                 |                                                                                     |
|------------------|-------|---------|-----------|--|--|--|-------------------------------|----------------------------------------------------|------------------------------------------------------------------|----------------|-------------|-------------------------|---------------------------------|-------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |       |         |           |  |  |  |                               |                                                    |                                                                  | CEN INVOICE    |             | FATTURAPA               |                                 |                                                                                     |
| Level            |       |         |           |  |  |  | Field name                    | Datum (ENG)                                        | Datum (ITA)                                                      | BT EXT         | Cardinality | ID XML                  | Field name                      | Rule                                                                                |
|                  |       | 35.10.3 |           |  |  |  | cbc:AllowanceChargeReason     | Line level allowance or charge reason              |                                                                  | BT-139, BT-144 | 0..1        |                         |                                 | Not mapped in FatturaPA                                                             |
|                  |       | 35.10.4 |           |  |  |  | cbc:MultiplierFactorNumeric   | Percentage of the discount or surcharge in the row | Percentuale dello sconto o della maggiorazione a livello di riga | BT-138 BT-143  | 0..1        | 2.2.1.10.2              | <Percentuale>                   |                                                                                     |
|                  |       | 35.10.5 |           |  |  |  | cbc:Amount                    | Amount of the discount or surcharge in the row     | Importo dello sconto o della maggiorazione a livello di riga     | BT-136 BT-141  | 1..1        | 2.2.1.10.3              | <Importo>                       |                                                                                     |
|                  |       |         | 35.10.5.1 |  |  |  | @currencyID                   |                                                    |                                                                  |                | M           |                         |                                 | Not mapped in FatturaPA                                                             |
|                  |       | 35.10.6 |           |  |  |  | cbc:BaseAmount                | Line level allowance or charge base amount         |                                                                  | BT-137 BT-142  | 0..1        |                         |                                 | Not mapped in FatturaPA                                                             |
|                  |       |         | 35.10.6.1 |  |  |  | @currencyID                   |                                                    |                                                                  |                | M           |                         |                                 | Not mapped in FatturaPA                                                             |
|                  | 35.11 |         |           |  |  |  | cac:Item                      | ITEM INFORMATION                                   |                                                                  | BG-31          | 1..1        | 2.2.1.3                 | <CodiceArticolo>                |                                                                                     |
|                  |       | 35.11.1 |           |  |  |  | cbc:Description               | Item description                                   |                                                                  | BT-154         | 0..1        | 2.2.1.4                 | <Descrizione>                   | In 2.2.1.4 BT-153 and BT-154 are concatenated                                       |
|                  |       | 35.11.2 |           |  |  |  | cbc:Name                      | Item name                                          |                                                                  | BT-153         | 1..1        | 2.2.1.4                 | <Descrizione>                   | In 2.2.1.4 BT-153 and BT-154 are concatenated                                       |
|                  |       | 35.11.3 |           |  |  |  | cac:BuyersItemIdentification  | BUYERS ITEM IDENTIFICATION                         |                                                                  |                | 0..1        |                         |                                 |                                                                                     |
|                  |       |         | 35.11.3.1 |  |  |  | cbc:ID                        | Item Buyer's identifier                            |                                                                  | BT-156         | 1..1        |                         |                                 |                                                                                     |
|                  |       | 35.11.4 |           |  |  |  | cac:SellersItemIdentification | SELLERS ITEM IDENTIFICATION                        |                                                                  |                | 0..1        |                         |                                 |                                                                                     |
|                  |       |         | 35.11.4.1 |  |  |  | cbc:ID                        | Item Seller's identifier                           |                                                                  | BT-155         | 1..1        | 2.2.1.3.1 and 2.2.1.3.2 | <CodiceTipo> and <CodiceValore> | If BT-155 is used for the management of the fuel type (e.g.: it contains the string |

| CORRISPONDENCES  |  |         |           |             |  |  |                                |                                                                 |             |             |             |           |                |                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------|--|---------|-----------|-------------|--|--|--------------------------------|-----------------------------------------------------------------|-------------|-------------|-------------|-----------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |  |         |           |             |  |  |                                |                                                                 |             | CEN INVOICE |             | FATTURAPA |                |                                                                                                                                                                                                                                                                                                                                                                                                          |
| Level            |  |         |           |             |  |  | Field name                     | Datum (ENG)                                                     | Datum (ITA) | BT EXT      | Cardinality | ID XML    | Field name     | Rule                                                                                                                                                                                                                                                                                                                                                                                                     |
|                  |  |         |           |             |  |  |                                |                                                                 |             |             |             |           |                | <div>CARB:27101249), then:<br/>BT-155 (first 4 characters) = 2.2.1.3.1 &lt;CodiceTipo&gt;<br/>BT-155 (last 8 characters) =2.2.1.3.2 &lt;CodiceValore&gt;<br/><br/>If BT-155 is used to provide the AICFarmaco code (e.g.: it contains the string AICFARMACO: 025829211), then:<br/>2.2.1.3.1 &lt;CodiceTipo&gt; = AICFARMACO<br/>2.2.1.3.2 &lt;CodiceValore&gt; = BT-155 (contained after the “.”)</div> |
|                  |  | 35.11.5 |           |             |  |  | cac:StandardItemIdentification | STANDARD ITEM IDENTIFICATION                                    |             |             | 0..1        |           |                |                                                                                                                                                                                                                                                                                                                                                                                                          |
|                  |  |         | 35.11.5.1 |             |  |  | cbc:ID                         | Item standard identifier                                        |             | BT-157      | 1..1        | 2.2.1.3.2 | <CodiceValore> |                                                                                                                                                                                                                                                                                                                                                                                                          |
|                  |  |         |           | 35.11.5.1.1 |  |  | @schemeID                      | Item standard identifier identification scheme identifier       |             | BT-157-1    | M           | 2.2.1.3.1 | <CodiceTipo>   |                                                                                                                                                                                                                                                                                                                                                                                                          |
|                  |  | 35.11.6 |           |             |  |  | cac:OriginCountry              | ORIGIN COUNTRY                                                  |             |             | 0..1        |           |                |                                                                                                                                                                                                                                                                                                                                                                                                          |
|                  |  |         | 35.11.6.1 |             |  |  | cbc:IdentificationCode         | Item country of origin                                          |             | BT-159      | 1..1        |           |                | Not mapped in FatturaPA                                                                                                                                                                                                                                                                                                                                                                                  |
|                  |  | 35.11.7 |           |             |  |  | cac:CommodityClassification    | COMMODITY CLASSIFICATION                                        |             |             | 0..n        |           |                |                                                                                                                                                                                                                                                                                                                                                                                                          |
|                  |  |         | 35.11.7.1 |             |  |  | cbc:ItemClassificationCode     | Item classification identifier                                  |             | BT-158      | 1..1        | 2.2.1.3.2 | <CodiceValore> |                                                                                                                                                                                                                                                                                                                                                                                                          |
|                  |  |         |           | 35.11.7.1.1 |  |  | @listID                        | Item classification identifier identification scheme identifier |             | BT-158-1    | M           | 2.2.1.3.1 | <CodiceTipo>   |                                                                                                                                                                                                                                                                                                                                                                                                          |

| CORRESPONDENCES  |  |         |           |             |                            |                                                                         |             |        |             |                                                                                  |                                                                                                                                        |                                                                                                                                                                                                                                                                                                                |
|------------------|--|---------|-----------|-------------|----------------------------|-------------------------------------------------------------------------|-------------|--------|-------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |  |         |           |             |                            |                                                                         |             |        |             | CEN INVOICE                                                                      |                                                                                                                                        | FATTURAPA                                                                                                                                                                                                                                                                                                      |
| Level            |  |         |           |             | Field name                 | Datum (ENG)                                                             | Datum (ITA) | BT EXT | Cardinality | ID XML                                                                           | Field name                                                                                                                             | Rule                                                                                                                                                                                                                                                                                                           |
|                  |  |         |           | 35.11.7.1.2 | @listVersionID             | Item classification identifier version identification scheme identifier |             |        | 0           |                                                                                  |                                                                                                                                        | Not mapped in FatturaPA                                                                                                                                                                                                                                                                                        |
|                  |  | 35.11.8 |           |             | cac:ClassifiedTaxCategory  | LINE VAT INFORMATION                                                    |             | BG-30  | 1..1        |                                                                                  |                                                                                                                                        |                                                                                                                                                                                                                                                                                                                |
|                  |  |         | 35.11.8.1 |             | cbc:ID                     | Invoiced item VAT category code                                         |             | BT-151 | 1..1        |                                                                                  |                                                                                                                                        | In the case of cross-border invoices, it is converted into the corresponding Italian nature                                                                                                                                                                                                                    |
|                  |  |         | 35.11.8.2 |             | cbc:Percent                | Invoiced item VAT raate                                                 |             | BT-152 | 0..1        | 2.2.1.12                                                                         | <AliquotatVA>                                                                                                                          |                                                                                                                                                                                                                                                                                                                |
|                  |  |         | 35.11.8.3 |             | cac:TaxScheme              | TAX SCHEME                                                              |             |        | 1..1        |                                                                                  |                                                                                                                                        | Not mapped in FatturaPA                                                                                                                                                                                                                                                                                        |
|                  |  |         |           | 35.11.8.3.1 | cbc:ID                     |                                                                         |             |        | 1..1        |                                                                                  |                                                                                                                                        | Not mapped in FatturaPA                                                                                                                                                                                                                                                                                        |
|                  |  | 35.11.9 |           |             | cac:AdditionalItemProperty | ITEM ATTRIBUTES                                                         |             | BG-32  | 0..n        | 2.2.1.16                                                                         | <AltriDatiGestionali>                                                                                                                  |                                                                                                                                                                                                                                                                                                                |
|                  |  |         | 35.11.9.1 |             | cbc:Name                   | Item attribute name                                                     |             | BT-160 | 1..1        | 2.2.1.16.1                                                                       | <TipoData>                                                                                                                             | The BT-160 is valued with "Testo" or "Numero" or "Data" or "DatiVeicoli" or "Ritenuta" or "TipoCessionePrestazione" or "Natura". When is valued with "Testo" or "Numero" or "Data" is mapped in 2.2.1.16.1.                                                                                                    |
|                  |  |         | 35.11.9.2 |             | cbc:Value                  | Item attribute value                                                    |             | BT-161 | 1..1        | 2.2.1.16.2 or 2.2.1.16.3 or 2.2.1.16.4 or 2.2.1.2 or 2.2.1.14 or 2.3.1 and 2.3.2 | <RiferimentoTesto> or <RiferimentoNumero> or <RiferimentoData> or <TipoCessionePrestazione> or <Natura> or <Data> and <TotalePercorso> | If BT-160 = "Testo" then BT-161 is entered in 2.2.1.16.2 <RiferimentoTesto> If BT-160= "Numero" then BT-161 is entered in 2.2.1.16.3 <RiferimentoNumero> If BT-160="Data" then BT-161 is entered in 2.2.1.16.4 <RiferimentoData> If BT-160 = "DatiVeicoli" then in BT-161 the following are concatenated 2.3.1 |

| CORRESPONDENCES  |       |         |           |  |  |  |                     |                                                  |             |             |             |                |                  |                                                                                                                                                                                                                                                                                                             |
|------------------|-------|---------|-----------|--|--|--|---------------------|--------------------------------------------------|-------------|-------------|-------------|----------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |       |         |           |  |  |  |                     |                                                  |             | CEN INVOICE |             | FATTURAPA      |                  |                                                                                                                                                                                                                                                                                                             |
| Level            |       |         |           |  |  |  | Field name          | Datum (ENG)                                      | Datum (ITA) | BT EXT      | Cardinality | ID XML         | Field name       | Rule                                                                                                                                                                                                                                                                                                        |
|                  |       |         |           |  |  |  |                     |                                                  |             |             |             | or<br>2.2.1.13 | or<br><Ritenuta> | <Data> e 2.3.2<br><TotalePercorso><br>If BT-160 = "Ritenuta" then<br>BT-161 is entered in 2.2.1.13<br><Ritenuta><br>If BT-160<br>="TipoCessionePrestazione"<br>then BT-161 is entered in<br>2.2.1.2<br><TipoCessionePrestazione><br>If BT-160 = "Natura" then<br>BT- 161 is entered in<br>2.2.1.14 <Natura> |
|                  | 35.12 |         |           |  |  |  | cac:Price           | PRICE DETAILS                                    |             | BG-29       | 1..1        |                |                  |                                                                                                                                                                                                                                                                                                             |
|                  |       | 35.12.1 |           |  |  |  | cbc:PriceAmount     | Item net price                                   |             | BT-146      | 1..1        | 2.2.1.9        | <PrezzoUnitario> | BT-146 is only inserted in<br>2.2.1.9<PrezzoUnitario> if<br>the BT-148 is NOT present.                                                                                                                                                                                                                      |
|                  |       |         | 35.12.1.1 |  |  |  | @currencyID         |                                                  |             |             | M           |                |                  | Not mapped in FatturaPA                                                                                                                                                                                                                                                                                     |
|                  |       | 35.12.2 |           |  |  |  | cbc:BaseQuantity    | Item price base quantity                         |             | BT-149      | 0..1        |                |                  | Not mapped in FatturaPA                                                                                                                                                                                                                                                                                     |
|                  |       |         | 35.12.2.1 |  |  |  | @unitCode           | Item price base quantity<br>unit of measure code |             |             | O           |                |                  | Not mapped in FatturaPA                                                                                                                                                                                                                                                                                     |
|                  |       | 35.12.3 |           |  |  |  | cac:AllowanceCharge | ALLOWANCE                                        |             |             | 0..1        |                |                  | Not mapped in FatturaPA                                                                                                                                                                                                                                                                                     |

| CORRISPONDENCES  |  |  |           |             |  |             |                     |                     |             |           |                           |                                                                                                              |
|------------------|--|--|-----------|-------------|--|-------------|---------------------|---------------------|-------------|-----------|---------------------------|--------------------------------------------------------------------------------------------------------------|
| DOMESTIC INVOICE |  |  |           |             |  |             |                     | CEN INVOICE         |             | FATTURAPA |                           |                                                                                                              |
| Level            |  |  |           | Field name  |  | Datum (ENG) | Datum (ITA)         | BT EXT              | Cardinality | ID XML    | Field name                | Rule                                                                                                         |
|                  |  |  | 35.12.3.1 |             |  |             | cbc:ChargeIndicator |                     | 1..1        |           |                           | Not mapped in FatturaPA                                                                                      |
|                  |  |  | 35.12.3.2 |             |  |             | cbc:Amount          | Item price discount | BT-147      | 1..1      | 2.2.1.10.1 and 2.2.1.10.3 | <Tipo> and Importo<br>If different from 0, the absolute value of the amount is mapped in 2.2.1.10.3<Importo> |
|                  |  |  |           | 35.12.3.2.1 |  |             | @currencyID         |                     | M           |           |                           | Not mapped in FatturaPA                                                                                      |
|                  |  |  | 35.12.3.3 |             |  |             | cbc:BaseAmount      | Item gross price    | BT-148      | 0..1      | 2.2.1.9                   | <PrezzoUnitario><br>-                                                                                        |
|                  |  |  |           | 35.12.3.3.1 |  |             | @currencyID         |                     | M           |           |                           | Not mapped in FatturaPA                                                                                      |

## APPENDIX 5: OTHER USEFUL DECODING TABLES

### Appendix 5.1 NATURA - NATURE

The following table illustrates the new encodings by Nature, related to the BT-118, BT-121, BT-120.

| 2.2.2.2<br><Natura> | Description                                                                                    | VAT<br>Category<br>code | VAT exemption<br>reason code | VAT<br>exemption<br>reason text | Note                          |
|---------------------|------------------------------------------------------------------------------------------------|-------------------------|------------------------------|---------------------------------|-------------------------------|
|                     |                                                                                                | BT-118                  | BT-121                       | BT-120                          |                               |
| N1                  | excluded pursuant to art. 15                                                                   | Z                       |                              |                                 | VAT category code "Z" is used |
| N2.1                | not subject to VAT pursuant to arts. from 7 to 7-septies of Italian Presidential Decree 633/72 | E                       | vatex-eu-132                 | N2.1                            |                               |
| N2.2                | not subject – other cases                                                                      | E                       | vatex-eu-132                 | N2.2                            |                               |
| N3.1                | not payable – exports                                                                          | G                       | vatex-eu-g                   | N3.1                            |                               |
| N3.2                | Intra-Community supplies                                                                       | K                       | vatex-eu-ic                  | N3.2                            |                               |
| N3.3                | not payable – supplies to San Marino                                                           | G                       | vatex-eu-g                   | N3.3                            |                               |
| N3.4                | not payable – operations related to export supplies                                            | G                       | vatex-eu-g                   | N3.4                            |                               |
| N3.5                | not payable – following declarations of intent                                                 | G                       | vatex-eu-g                   | N3.5                            |                               |
| N3.6                | not payable – other operations                                                                 | K                       | vatex-eu-ic                  | N3.6                            |                               |
| N4                  | exempt                                                                                         | E                       | vatex-eu-132                 | N4                              |                               |
| N5                  | regime of the margin/VAT not set out in the invoice                                            | E                       | vatex-eu-132                 | N5                              |                               |
| N6.1                | accounting reversal – supply of scrap and of other recovered materials                         | AE                      | vatex-eu-ae                  | N6.1                            |                               |
| N6.2                | accounting reversal – supply of pure gold and silver                                           | AE                      | vatex-eu-ae                  | N6.2                            |                               |
| N6.3                | accounting reversal – subcontracting in the building sector                                    | AE                      | vatex-eu-ae                  | N6.3                            |                               |
| N6.4                | accounting reversal – supply of buildings                                                      | AE                      | vatex-eu-ae                  | N6.4                            |                               |
| N6.5                | accounting reversal – supply of mobile phones                                                  | AE                      | vatex-eu-ae                  | N6.5                            |                               |

| 2.2.2.2<br><Natura> | Description                                                                                                                                                                                                                                                                                                 | VAT<br>Category<br>code | VAT exemption<br>reason code | VAT<br>exemption<br>reason text | Note |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------------|---------------------------------|------|
|                     |                                                                                                                                                                                                                                                                                                             | BT-118                  | BT-121                       | BT-120                          |      |
| N6.6                | accounting reversal – supply of electronic products                                                                                                                                                                                                                                                         | AE                      | vatex-eu-ae                  | N6.6                            |      |
| N6.7                | accounting reversal – building sector and related sector services                                                                                                                                                                                                                                           | AE                      | vatex-eu-ae                  | N6.7                            |      |
| N6.8                | accounting reversal –energy sector operations                                                                                                                                                                                                                                                               | AE                      | vatex-eu-ae                  | N6.8                            |      |
| N6.9                | accounting reversal – other cases                                                                                                                                                                                                                                                                           | AE                      | vatex-eu-ae                  | N6.9                            |      |
| N7                  | VAT paid in another EU state (remote sales pursuant to Art. 40 para. 3 and 4 and art. 41 para. 1 lett. b, Italian Legislative Decree 331/93; provision of telecommunications, broadcasting and electronic services pursuant to art. 7-sexies letter f, g. Art. 74-sexies Italian Legislative Decree 633/72) | K                       | vatex-eu-151                 | N7                              |      |

The following table illustrates the new encodings by Nature related to the BT-151 in case of Cross Border invoices.

| Natura | Description                       | VAT Category code | Invoiced Item VAT Category code | Note                          |
|--------|-----------------------------------|-------------------|---------------------------------|-------------------------------|
|        |                                   | BT-118            | BT-151                          |                               |
| N1     | excluded pursuant to art. 15      | Z                 |                                 | VAT category code "Z" is used |
| N2.2   | not subject – other cases         | E                 |                                 |                               |
| N3.1   | not payable – exports             | G                 |                                 |                               |
| N3.2   | Intra-Community supplies          | K                 |                                 |                               |
| N6.9   | accounting reversal – other cases | AE                |                                 |                               |

## Appendix 5.2      RITENUTA – WITHHOLDING TYPE

The following table illustrates the new codes for the Withholding Type.

| Withholding Type Code | Description                        |
|-----------------------|------------------------------------|
| <b>RT01</b>           | Withholding of natural persons     |
| <b>RT02</b>           | Withholding of legal persons       |
| <b>RT03</b>           | INPS contribution                  |
| <b>RT04</b>           | Enasarco contribution              |
| <b>RT05</b>           | ENPAM contribution                 |
| <b>RT06</b>           | Other social security contribution |

### Appendix 5.3 CASSA PREVIDENZIALE – PENSION FUND

The following table illustrates the new codes for the Pension fund.

| Pension Fund | Description                                                                      |
|--------------|----------------------------------------------------------------------------------|
| <b>TC01</b>  | National pension fund and assistance for lawyers and solicitors                  |
| <b>TC02</b>  | Social security fund for chartered accountants                                   |
| <b>TC03</b>  | Social security fund and surveyors assistance                                    |
| <b>TC04</b>  | National pension fund and assistance for freelance engineers and architects      |
| <b>TC05</b>  | National notary fund                                                             |
| <b>TC06</b>  | National pension and social security fund for accountants and commercial experts |
| <b>TC07</b>  | National assistance body for agents and sales representatives (ENASARCO)         |
| <b>TC08</b>  | National pension fund and assistance body for labour consultants (ENPACL)        |
| <b>TC09</b>  | National pension fund and assistance body for doctors (ENPAM)                    |
| <b>TC10</b>  | National pension fund and assistance body for pharmacists (ENPAF)                |
| <b>TC11</b>  | National pension fund and assistance body for veterinary surgeons (ENPAV)        |

| Pension Fund | Description                                                                    |
|--------------|--------------------------------------------------------------------------------|
| <b>TC12</b>  | National pension fund and assistance body for agricultural employees (ENPAIA)  |
| <b>TC13</b>  | Pension fund for shipping companies and shipping agencies                      |
| <b>TC14</b>  | National pension fund institute for Italian journalists (INPGI)                |
| <b>TC15</b>  | National association for the assistance of Italian health orphans (ONAOSI)     |
| <b>TC16</b>  | Autonomous fund for supplementary assistance for Italian journalists (CASAGIT) |
| <b>TC17</b>  | Pension body for industrial and graduate industrial experts (EPPI)             |
| <b>TC18</b>  | Multi-category pension and assistance body (EPAP)                              |
| <b>TC19</b>  | National biologist pension and assistance body (ENPAB)                         |
| <b>TC20</b>  | National pension and assistance body for the nursing profession (ENPAPI)       |
| <b>TC21</b>  | National pension and assistance body for psychologists (ENPAP)                 |
| <b>TC22</b>  | INPS                                                                           |

#### Appendix 5.4 TIPO DOCUMENTO – TYPE DOCUMENT

The following table illustrates the new encodings for the Document Type and related code.

| Code<br>Document Type | Description                                                                                                              | Invoice<br>type code |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>TD01</b>           | invoice                                                                                                                  | 380                  |
| <b>TD02</b>           | down payment/advance on invoice                                                                                          | 386                  |
| <b>TD03</b>           | down payment/advance on parcel                                                                                           | 386                  |
| <b>TD04</b>           | credit note                                                                                                              | 381                  |
| <b>TD05</b>           | debit note                                                                                                               | 383                  |
| <b>TD06</b>           | parcel                                                                                                                   | 380                  |
| <b>TD16</b>           | internal reverse charge invoice integration                                                                              | 380                  |
| <b>TD17</b>           | integration/self-invoice for the purchase of services from abroad                                                        | 380                  |
| <b>TD18</b>           | integration for the purchase of intra-Community goods                                                                    | 380                  |
| <b>TD19</b>           | integration/self-invoice for the purchase of goods pursuant to art.17 paragraph 2 of Italian Presidential Decree 633/72  | 380                  |
| <b>TD20</b>           | Self-invoice for regularization and integration of invoices (ex art. 6 c.9-bis d.lgs. 471/97 or art. 46 c.5 d.l. 331/93) | 380                  |

| Code Document Type | Description                                                                                                      | Invoice type code |
|--------------------|------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>TD21</b>        | self-invoice for overspend                                                                                       | 380               |
| <b>TD22</b>        | Removal of goods from the VAT Warehouse                                                                          | 380               |
| <b>TD23</b>        | extraction of goods from the VAT Warehouse with payment of VAT                                                   | 380               |
| <b>TD24</b>        | deferred invoice pursuant to art. 21, paragraph 4, lett. a)                                                      | 380               |
| <b>TD25</b>        | deferred invoice pursuant to art. 21, paragraph 4, third period lett. b)                                         | 380               |
| <b>TD26</b>        | sale of depreciable assets and for internal transfers (pursuant to art.36 of Italian Presidential Decree 633/72) | 380               |
| <b>TD27</b>        | invoice for self-consumption or for free supplies without recourse                                               | 380               |
| <b>TD28</b>        | purchases from San Marino with VAT (paper invoice)                                                               | 380               |
| <b>TD29</b>        | notification for omitted or irregular invoicing (Article 6, paragraph 8, Legislative Decree 471/97)              | 380               |

## Appendix 5.5 REGIME FISCALE – TAX SYSTEM

The following table illustrates the new codes for the Tax System

| Tax System Code | Description                                                                                                                                                                 |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>RF01</b>     | Ordinary                                                                                                                                                                    |
| <b>RF02</b>     | Minimum taxpayers (art. 1, paragraph 96-117, Law 244/07)                                                                                                                    |
| <b>RF04</b>     | Agriculture and related activities and fishing (articles 34 and 34-bis, Italian Presidential Decree 633/72)                                                                 |
| <b>RF05</b>     | Sale of salts and tobaccos (art. 74, paragraph 1, Italian Presidential Decree 633/72)                                                                                       |
| <b>RF06</b>     | Matches trade (art. 74, paragraph 1, Italian Presidential Decree 633/72)                                                                                                    |
| <b>RF07</b>     | Publishing (art.74, para.1, Italian Presidential Decree 633/72)                                                                                                             |
| <b>RF08</b>     | Management of public telephone services (art. 74, paragraph 1, Italian Presidential Decree 633/72)                                                                          |
| <b>RF09</b>     | Resale of public transport and parking documents (art. 74, paragraph 1, Italian Presidential Decree 633/72)                                                                 |
| <b>RF10</b>     | Entertainment, games and other activities referred to in the rate attached to Italian Presidential Decree 640/72 (art. 74, paragraph 6, Italian Presidential Decree 633/72) |
| <b>RF11</b>     | Travel and tourism agencies (art. 74-ter, Italian Presidential Decree 633/72)                                                                                               |
| <b>RF12</b>     | Farm restaurants/accommodation (art.5, paragraph 2, Law 413/91)                                                                                                             |
| <b>RF13</b>     | Home sales (art. 25-bis, paragraph 6, Italian Presidential Decree 600/73)                                                                                                   |
| <b>RF14</b>     | Resale of used goods, art objects, antiques or collectibles (art. 36, Italian Law Decree 41/95)                                                                             |
| <b>RF15</b>     | Agencies for auction sales of works of art, antiques or collectibles (art. 40-bis, Italian Law Decree 41/95)                                                                |
| <b>RF16</b>     | VAT for PA cash (art.6, paragraph 5, Italian Presidential Decree 633/72)                                                                                                    |

| Tax System Code | Description                                               |
|-----------------|-----------------------------------------------------------|
| <b>RF17</b>     | VAT for PA cash (art. 32-bis, DL 83/2012)                 |
| <b>RF18</b>     | Flat-rate scheme (art. 1, paragraph 54-89, Law 190/2014)  |
| <b>RF19</b>     | Other                                                     |
| <b>RF20</b>     | Cross-border VAT Exemption Scheme (EU Directive 2020/285) |

## Appendix 5.6 MODALITA PAGAMENTO – PAYMENT MODE

The following table lists the correspondence of the values attributed to the BT-81 of the semantic model with the values of the tag<PaymentMode> of the format XMLPA.

| BT-81 value | BT-81 value Description         | 2.4.2.2 value | 2.4.2.2 value description |
|-------------|---------------------------------|---------------|---------------------------|
| 1           | Instrument not defined          | MP01          | cash                      |
| 2           | Automated clearing house credit | MP19          | SEPA Direct Debit         |
| 3           | Automated clearing house debit  | MP19          | SEPA Direct Debit         |
| 4           | ACH demand debit reversal       | MP19          | SEPA Direct Debit         |
| 5           | ACH demand credit reversal      | MP19          | SEPA Direct Debit         |
| 6           | ACH demand credit               | MP19          | SEPA Direct Debit         |
| 7           | ACH demand debit                | MP19          | SEPA Direct Debit         |
| 8           | Hold                            | MP12          | RIBA                      |

| BT-81 value | BT-81 value Description                                    | 2.4.2.2 value | 2.4.2.2 value description |
|-------------|------------------------------------------------------------|---------------|---------------------------|
| <b>9</b>    | National or regional clearing                              | MP23          | PagoPA                    |
| <b>10</b>   | In cash                                                    | MP01          | cash                      |
| <b>11</b>   | ACH savings credit reversal                                | MP19          | SEPA Direct Debit         |
| <b>12</b>   | ACH savings debit reversal                                 | MP19          | SEPA Direct Debit         |
| <b>13</b>   | ACH savings credit                                         | MP19          | SEPA Direct Debit         |
| <b>14</b>   | ACH savings debit                                          | MP19          | SEPA Direct Debit         |
| <b>15</b>   | Bookentry credit                                           | MP05          | bank transfer             |
| <b>16</b>   | Bookentry debit                                            | MP05          | bank transfer             |
| <b>17</b>   | ACH demand cash concentration/disbursement (CCD) credit    | MP01          | cash                      |
| <b>18</b>   | ACH demand cash concentration/disbursement (CCD) debit     | MP01          | cash                      |
| <b>19</b>   | ACH demand corporate trade payment (CTP) credit            | MP01          | cash                      |
| <b>20</b>   | Cheque                                                     | MP02          | Cheque                    |
| <b>21</b>   | Banker's draft                                             | MP03          | Cashier's check           |
| <b>22</b>   | Certified banker's draft                                   | MP03          | Cashier's check           |
| <b>23</b>   | Bank cheque (issued by a banking or similar establishment) | MP03          | Cashier's check           |
| <b>24</b>   | Bill of exchange awaiting acceptance                       | MP13          | MAV                       |

| BT-81 value | BT-81 value Description                                       | 2.4.2.2 value | 2.4.2.2 value description |
|-------------|---------------------------------------------------------------|---------------|---------------------------|
| <b>25</b>   | Certified cheque                                              | MP02          | Cheque                    |
| <b>26</b>   | Local cheque                                                  | MP02          | Cheque                    |
| <b>27</b>   | ACH demand corporate trade payment (CTP) debit                | MP01          | cash                      |
| <b>28</b>   | ACH demand corporate trade exchange (CTX) credit              | MP01          | cash                      |
| <b>29</b>   | ACH demand corporate trade exchange (CTX) debit               | MP01          | cash                      |
| <b>30</b>   | Credit transfer                                               | MP05          | bank transfer             |
| <b>31</b>   | Debit transfer                                                | MP13          | MAV                       |
| <b>32</b>   | ACH demand cash concentration/disbursement plus (CCD+) credit | MP01          | cash                      |
| <b>33</b>   | ACH demand cash concentration/disbursement plus (CCD+) debit  | MP01          | cash                      |
| <b>34</b>   | ACH prearranged payment and deposit (PPD)                     | MP01          | cash                      |
| <b>35</b>   | ACH savings cash concentration/disbursement (CCD) credit      | MP01          | cash                      |
| <b>36</b>   | ACH savings cash concentration/disbursement (CCD) debit       | MP01          | cash                      |
| <b>37</b>   | ACH savings corporate trade payment (CTP) credit              | MP01          | cash                      |
| <b>38</b>   | ACH savings corporate trade payment (CTP) debit               | MP01          | cash                      |
| <b>39</b>   | ACH savings corporate trade exchange (CTX) credit             | MP01          | cash                      |

| BT-81 value | BT-81 value Description                                                                  | 2.4.2.2 value | 2.4.2.2 value description       |
|-------------|------------------------------------------------------------------------------------------|---------------|---------------------------------|
| <b>40</b>   | ACH savings corporate trade exchange (CTX) debit                                         | MP01          | cash                            |
| <b>41</b>   | ACH savings cash concentration/disbursement plus (CCD+) credit                           | MP01          | cash                            |
| <b>42</b>   | Payment to bank account                                                                  | MP17          | postal domiciliation            |
| <b>43</b>   | ACH savings cash concentration/disbursement plus (CCD+) debit                            | MP01          | cash                            |
| <b>44</b>   | Accepted bill of exchange                                                                | MP12          | RIBA                            |
| <b>45</b>   | Referenced home-banking credit transfer                                                  | MP05          | bank transfer                   |
| <b>46</b>   | Interbank debit transfer                                                                 | MP19          | SEPA Direct Debit               |
| <b>47</b>   | Home-banking debit transfer                                                              | MP19          | SEPA Direct Debit               |
| <b>48</b>   | Bank card                                                                                | MP08          | Payment cards                   |
| <b>49</b>   | Direct debit                                                                             | MP19          | SEPA Direct Debit               |
| <b>50</b>   | Payment by postgiro                                                                      | MP18          | Postal current account bulletin |
| <b>51</b>   | FR, norme 6 97-Telereglement CFONB (French Organisation for Banking Standards) -Option A | MP05          | bank transfer                   |
| <b>52</b>   | Urgent commercial payment                                                                | MP01          | cash                            |
| <b>53</b>   | Urgent Treasury Payment                                                                  | MP01          | cash                            |
| <b>54</b>   | Credit card                                                                              | MP08          | Payment cards                   |
| <b>55</b>   | Debit card                                                                               | MP08          | Payment cards                   |

| BT-81 value | BT-81 value Description                                            | 2.4.2.2 value | 2.4.2.2 value description               |
|-------------|--------------------------------------------------------------------|---------------|-----------------------------------------|
| <b>56</b>   | Bankgiro                                                           | MP05          | Bank transfer                           |
| <b>57</b>   | Standing agreement                                                 | MP15          | Transfer to special accounting accounts |
| <b>58</b>   | SEPA credit transfer                                               | MP05          | Bank transfer                           |
| <b>59</b>   | SEPA direct debit                                                  | MP19          | SEPA Direct Debit                       |
| <b>60</b>   | Promissory note                                                    | MP06          | Money order                             |
| <b>61</b>   | Promissory note signed by the debtor                               | MP06          | Money order                             |
| <b>62</b>   | Promissory note signed by the debtor and endorsed by a bank        | MP06          | Money order                             |
| <b>63</b>   | Promissory note signed by the debtor and endorsed by a third party | MP06          | Money order                             |
| <b>64</b>   | Promissory note signed by a bank                                   | MP06          | Money order                             |
| <b>65</b>   | Promissory note signed by a bank and endorsed by another bank      | MP06          | Money order                             |
| <b>66</b>   | Promissory note signed by a third party                            | MP06          | Money order                             |
| <b>67</b>   | Promissory note signed by a third party and endorsed by a bank     | MP06          | Money order                             |
| <b>68</b>   | Online payment service                                             | MP05          | Bank transfer                           |
| <b>70</b>   | Bill drawn by the creditor on the debtor                           | MP12          | RIBA                                    |
| <b>74</b>   | Bill drawn by the creditor on a bank                               | MP13          | MAV                                     |

| BT-81 value | BT-81 value Description                                              | 2.4.2.2 value | 2.4.2.2 value description           |
|-------------|----------------------------------------------------------------------|---------------|-------------------------------------|
| <b>75</b>   | Bill drawn by the creditor, endorsed by another bank                 | MP13          | MAV                                 |
| <b>76</b>   | Bill drawn by the creditor on a bank and endorsed by a third party   | MP13          | MAV                                 |
| <b>77</b>   | Bill drawn by the creditor on a third party                          | MP13          | MAV                                 |
| <b>78</b>   | Bill drawn by creditor on third party, accepted and endorsed by bank | MP13          | MAV                                 |
| <b>91</b>   | Not transferable banker's draft                                      | MP03          | Cachier's check                     |
| <b>92</b>   | Not transferable local cheque                                        | MP02          | Cheque                              |
| <b>93</b>   | Reference giro                                                       | MP05          | Bank transfer                       |
| <b>94</b>   | Urgent giro                                                          | MP05          | Bank transfer                       |
| <b>95</b>   | Free format giro                                                     | MP05          | Bank transfer                       |
| <b>96</b>   | Requested method for payment was not used                            | MP01          | cash                                |
| <b>97</b>   | Clearing between partners                                            | MP22          | Deduction on sums already collected |
| <b>ZZZ</b>  | Mutually defined                                                     | MP04          | cash at the State Treasury          |