



SALES INVOICES

	INVOICE TYPE	E-INVOICE COMPULSORY	E-ARCHIVING COMPULSORY	NOTES
1	SALES TO ITALIAN BUSINESS	YES	YES	-
2	SALES TO ITALIAN "USUAL EXPORTERS"	YES	YES	THE VAT IS NOT APPLIED, BUT THE NUMBER OF THE EXEMPTION LETTER BY THE USUAL EXPORTERS MUST BE INDICATED WITHIN THE E-INVOICE
3	SALES TO EU BUSINESS	NO,BUT ADVISABLE	COMPULSORY ONLY IF THE SALES E-INVOICE IS TRANSMIITED TO SDI	THE TRANSMISSION OF THE E-INVOICE TO SDI ALLOWS A FURTHER MONTHLY FULFILLMENT, CALLED "ESTEROMETRO" , TO BE AVOIDED
4	SALES TO EXTRA - EU BUSINESS	NO,BUT ADVISABLE	COMPULSORY ONLY IF THE SALES E-INVOICE IS TRANSMIITED TO SDI	THE TRANSMISSION OF THE E-INVOICE TO SDI ALLOWS A FURTHER MONTHLY FULFILLMENT, CALLED "ESTEROMETRO" , TO BE AVOIDED

PURCHASES INVOICES

	INVOICE TYPE	E-INVOICE COMPULSORY	E-ARCHIVING COMPULSORY	NOTES
1	PURCHASES FROM ITALIAN BUSINESS	YES. THE TRANSMISSION TO SDI IS PERFORMED BY THE SUPPLIER	YES	THE PROTOCOL NUMBER IS AUTOMATICALLY GIVEN BY THE SDI
2	PURCHASES FROM ITALIAN BUSINESS (REVERSE CHARGE APPLICABLE)	YES. THE TRANSMISSION TO SDI IS PERFORMED BY THE SUPPLIER	YES	IT IS POSSIBLE THE SELF - INVOICES ISSUED FOR THE APPLICATION OF THE REVERSE CHARGE TO BE TRANSMITTED TO SDI AS AN E-INVOICE
3	PURCHASES FROM EU BUSINESS (REVERSE CHARGE APPLICABLE)	NO	NO, BUT POSSIBLE	THE E-ARCHIVING WITH SERVICE PROVIDER CAN BE EVALUATED
4	PURCHASES FROM EXTRA-EU BUSINESS (REVERSE CHARGE APPLICABLE)	NO	NO, BUT POSSIBLE	THE E-ARCHIVING WITH SERVICE PROVIDER CAN BE EVALUATED
5	PURCHASES FROM ITALIAN SMALL BUSINESS ("forfettario")	NO	NO, BUT POSSIBLE	THE E-ARCHIVING WITH SERVICE PROVIDER CAN BE EVALUATED