

ELECTRONIC INVOICING

Dear Customer,

We inform you that, as envisaged by the 2018 Financial Statements Law, **starting from 1 January 2019** the electronic invoicing obligation for the supply of goods and services rendered between residents, established or identified in Italy will come into force.

Therefore, from that date invoices will be issued only in electronic format and transmitted to customers electronically through the Interchange System (Sdl), according to the technical rules set by the Revenue Agency.

The invoices in analog format will still be published in the dedicated Reserved Area and will have tax validity only if issued to parties not established and not identified in Italy as well as in other cases expressly provided for by the law in force.