



# DGTAX HOW-TO



# HOW TO CORRECT AN ELECTRONIC INVOICE

## THE E-INVOICE IS WRONG, BUT HAS NOT YET BEEN SENT TO SDI

This is the simplest case: the issuer can immediately correct the wrong invoice and send it to the Interchange System (SDI) without changing the invoice number.

## THE E-INVOICE HAS BEEN REJECTED BY SDI

The e-invoice has been sent to SDI and a few days later (up to 5 days) the issuers see that the invoice obtains the status of "Rejected".

**What happened?** The SDI has checked the invoice and found an error, which may concern the content, size or format of the file, or the authenticity of the signature.

Together with the error message, the issuer receives a "rejection notification", with the error code and a short description of the reason for the rejection.

**What to do.** Within 5 days from the date of the notification, the issuer must correct the invoice and re-send it to the SDI - with the same number and issue date (typically, the e-invoicing software will have a special "RE-ISSUE" function, that will allow the exceptional modification of the invoice).

## THE E-INVOICE HAS BEEN DELIVERED, BUT IT IS INCORRECT

The SDI accepts the e-invoice (because it contains no formal errors) and delivers it to the recipient. At that point, however, the issuer or the customer realize that one or more items are wrong.

### How to correct an invoice already sent and received by the recipient?

The e-invoice cannot be modified: in fact, an invoice that has been sent and not discarded is considered issued and can no longer be modified. In most cases, the issuer will have to issue a variation note (credit or debit), a document that corrects the invoice that has already been issued or registered. Usually the easiest and quickest solution is to issue a **credit note** referring to the total of the incorrect invoice, and then **issue a new, corrected invoice**.

On the other hand, it is not necessary to issue a variation note when:

- The PEC address or the recipient code (SDI code) is wrong
- The IBAN code on which the issuer wishes to receive the payment is different from the one indicated

Or, in any case, when the error is not in the mandatory fields of an invoice.

The issuer would typically just notify the recipient of the invoice about these such changes, via email – or preferably, by means of a registered email (i.e. PEC).

## **THE E-INVOICE HAS BEEN REJECTED BY PUBLIC ADMINISTRATION**

The public administration (PA), unlike companies, professionals and private individuals, can reject an e-invoice - even if it has already been approved by the SDI.

Rejection can happen in two alternative manners:

### **With a 'Negative outcome notification'**

The notification will land on the invoicing platform, in the same way as a rejection notification; the subject that has issued the invoice will have to correct the invoice and re-send it to SDI, with the same date and number (typically, the invoicing software will have a special "RE-ISSUE" function, that will allow the exceptional modification of the invoice).

### **Rejection after acceptance or expiry of deadline**

PA decides to reject the invoice either after having already accepted it (perhaps by mistake), or later than 15 days after having received the invoice (without first giving notice).

In these cases, PA may contact the issuer directly (by phone, email, PEC, etc.) and ask for a credit note - and a new electronic invoice. The easiest and quickest solution is to issue a credit note to reverse the wrong invoice in full and then issue a new e-invoice, following the instructions provided by the PA.

**FOR MORE INFORMATION PLEASE CONTACT**  
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