LETTER OF INTENT (DICHIARAZIONE D'INTENTO) · WHAT TO CHECK WHEN YOU RECEIVE ONE

For a supplier receiving a letter of intent from a regular exporter customer in Italy, based on the Italian Revenue Agency instructions and the text in force until 31 December 2026.

BEFORE INVOICING WITHOUT VAT

There is a receipt	*The customer files the letter with the Italian Revenue Agency online and receives a receipt with a protocol number.*
You have checked it	*Check online that the letter shows as filed, before you invoice: without that check, the supplier risks a penalty of 70% of the VAT (Art. 7(4-bis), Legislative Decree 471/1997).*
You are the addressee	*Your details are in the «other contracting party» fields of the letter.*
The amount covers the invoice	*Field 1: a single transaction, for that amount. Field 2: one or more transactions up to the amount stated.*
The year is right	*The letter states the reference year.*

ON THE ELECTRONIC INVOICE

Nature code	*N3.5, non-taxable following letters of intent.*
AltriDatiGestionali	*On each line: TipoDato «INTENTO», RiferimentoTesto with protocol and sequence number, RiferimentoData with the receipt date.*

AFTERWARDS

Amended letter	*If the customer corrects a letter before the transaction, it sends a new «integrativa» letter that replaces the previous one: update your register.*
Balance	*Keep track of how much you have invoiced against each field-2 letter, so you don't exceed the amount.*

Free guide produced by Itria from the Italian Revenue Agency instructions. It does not replace your accountant. What a letter of intent is, who sends it, what to check:
itria.io/en/dichiarazione-intento

Guide built by Itria. Not an official form and not tax advice: have your accountant check it before you use it.

If you log letters of intent and their amounts by hand, an AI agent can read them as they arrive and keep the balance up to date, with a person approving. A couple of lines on WhatsApp to +39 350 574 3578 or an email to info@itria.io.