
First assessments of advantages deriving from use of e-invoicing data in short term business statistics

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Abstract

More and more countries are using electronic invoicing to enable economic units to fulfil their tax obligations. This mode of declaration involves enterprises, mainly for B2B and B2C flows. A scenario is thus envisaged in which e-invoicing will be increasingly systematised and integrated into national tax systems. Within this framework, even Istat, which for its institutional purposes is required to produce estimates of the main economic variables, many of which hinge on the turnover of enterprises, has at its disposal an administrative source, that of the Revenue Agency, with exceptional information potential. The use of such data is strongly suggested by the regulations on official economic statistics, not least to reduce the burden borne by the business community as a whole. In this paper, an initial assessment is made of the impact that the use of e-invoicing tax data may have on the system for producing short-term turnover statistics in Italy. On the basis of first results obtained from an experiment conducted on a limited, but significant, sample of economic units, the IT, methodological, and process-related aspects of business surveys are considered. The main repercussions on the system of enterprises and the quality of the data produced are also assessed.