



**EUROPEAN COMMISSION**

DIRECTORATE-GENERAL FOR TAXATION AND THE CUSTOMS UNION  
Indirect Taxation and Tax Administration  
**VAT and Other Turnover Taxes**

**VAT in the European Community**

**APPLICATION IN MEMBER STATES**

**INFORMATION FOR THE USE OF AUTHORITIES,  
OPERATORS, INFORMATION NETWORKS ETC.**

**N.B.**

**This document collates a range of basic information on the application of VAT arrangements in the Member States which has been obtained from the tax authorities concerned.**

**The sole purpose of distributing details of national provisions is to create a work tool. In no way does this document reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.**

# ITALY

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## GENERAL INFORMATION

### **1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, EMAIL)**

A foreign operator can obtain information about the Italian VAT system from the following department:

**Agenzia delle Entrate**

**Via C. Colombo, 426 C/D**

**00145 ROMA 00187 ROMA**

**[dc.normativacontenzioso@agenziaentrate.it](mailto:dc.normativacontenzioso@agenziaentrate.it)**

### **2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT IS AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?**

Agenzia delle Entrate website: [www.agenziaentrate.it](http://www.agenziaentrate.it).

Various types of VAT information are available on the website: general information, tax documentation and forms.

The general information is in Italian. The Order of the Director of Agenzia delle Entrate of 30 December 2005, published in Gazzetta Ufficiale no. 48 of 27/2/2006, provides that, from 1 January 2006, the Pescara Operations Centre ([www1.agenziaentrate.it/dre/abruzzo/cop](http://www1.agenziaentrate.it/dre/abruzzo/cop)) handles relations with non-resident taxpayers who wish to settle obligations and exercise rights with regard to VAT.

The VAT forms are available in Italian, English and German.

### **3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?**

Regulations and practices are obtainable, in Italian only, from the database of the Economic and Tax Documentation Department. Anyone may refer to the database at the website [www.finanze.it](http://www.finanze.it).

## VAT REGISTRATION OF FOREIGN TRADERS

### **4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?**

Registration is necessary in cases where a non-resident taxable person supplies vatable goods or vatable services in Italy to customers who are not engaged in business, arts or professions (Article 17.2.4 of Presidential Decree 633 of 26 October 1972).

### **5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATION, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?**

Under Presidential Decree 633/1972, Article 17(3), if there is no direct identification or appointment of a tax representative, a resident customer, if a taxable person in Italy, is liable for the tax. The customer has to settle the tax obligations using the reverse charge system.

However, by express provision of the last sub-paragraph of the said Article 17(3), the obligations relating to services as per Article 7(4)(d) of Presidential Decree 633/1972 provided by non-resident taxable persons to taxable persons resident in Italy are fulfilled by the customers themselves if they are involved in business, the arts or exercising a profession.

This compulsory reverse charge also occurs when there is a tax representative or direct identification.

### **6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE AND FAX E-MAIL...)**

The website <http://www.agenziaentrate.it/ilwvcm/connect/Nsi/> gives full information about direct identification of a non-resident for VAT purposes.

To apply for direct identification, the non-resident taxable person must complete and sign the appropriate form. This is ANR/1, available at the Agenzia delle Entrate website in English, French, German and Slovenian. The non-resident must enclose the documentation specified on the website.

This documentation and form ANR/1 must be posted or delivered direct to the Pescara Operations Centre, Inspections Area, Non-Residents Identification Department, at the following address:

**Agenzia Entrate – Centro Operativo di Pescara**  
**Area Controlli – Servizio identificazione non residenti**  
**Via Rio Sparto 21 - 65129 Pescara**  
**Tel: 085 5772213/45/49**  
**Fax: 085 5772377**

**e-mail: cop.pescara.ivanr@agenziaentrate.it**

On the other hand, if a tax representative is appointed, the appointment should be notified to the Agenzia delle Entrate office responsible for the representatives own tax domicile.

**7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY TO FOREIGN TRADERS.**

The operator must apply to the VAT office competent for its tax domicile and complete a commencement of trading declaration form.

If the operator has no permanent establishment, he/she can appoint a tax representative.

The validity of a VAT registration has no time limit: it remains valid until the operator ceases trading.

## **THRESHOLDS**

**8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 28b(B)(2) OF THE SIXTH VAT DIRECTIVE?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

**9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER THE SECOND SUBPARAGRAPH OF ARTICLE 28a(1)(A) OF THE SIXTH VAT DIRECTIVE?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

## **APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS**

**10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?**

Generally, foreign operators not resident in the EU are required to appoint a tax representative in our country whenever they conduct a transaction in Italy (Article 7 of Presidential Decree 633/1972) with a taxable person who cannot tax that operation by self-invoicing (a private consumer).

On the other hand, where transactions are conducted in Italy with taxable persons, the appointment of a tax representative is optional. In that case, if the foreign operator has

not appointed a tax representative, the obligations relating to supplies of goods and services in Italy will actually be met by the resident customer, who is involved in business, the arts or exercising a profession by the reverse charge procedure.

This procedure is compulsory if the foreign operator provides services as per Article 7(4)(d) of the said Presidential Decree, even if he or she has appointed a tax representative in our country.

Please note that appointing a tax representative is the only way in which non-resident foreign operators based in third countries with which there are no effective means of administrative co-operation as there are in the Community can exercise VAT rights and fulfil the corresponding obligations in our country.

## **11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

Article 17(2) of Presidential Decree 633/1972 requires the tax representative to be appointed as prescribed by Article 1(4) of Presidential Decree 441 of 10 November 1997. Under the Article, the tax representative's appointment must be recorded in a public or registered private deed or by letter entered in a register for the purpose at the Agenzia delle Entrate office responsible for the area in which the representative's tax domicile is located. The appointment may also be recorded in a deed authenticated by a notary of a Member State which has ratified the 1961 Hague Convention. However, to be considered a public deed, such a deed must be legalised by the Italian Consul-General to the foreign state.

A foreign taxable person's tax representative may be a natural person resident in Italy, or a legal person (partnership, business entity, corporation etc) with an office in Italy. The same person may represent several foreign operators. Please note that the tax representative must have been appointed before the date on which the first operation took place in Italy, and must be notified to the other contracting party before the operation takes place.

## **12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?**

The tax representative may exercise all the rights, and is bound to fulfil all the obligations, deriving from application of the rules on value-added tax relating to operations effected in Italy by, or with, the taxable person represented.

Hence the representative may apply for VAT repayments and is also bound to take all steps required by the internal rules on value-added tax (submission of the declaration of commencement of trading, application for allocation of a VAT number, issue and registration of invoices receivable, entry of invoices payable, completion of the periodic settlements and related tax payments, submission of the annual return and notification of VAT data).

Please note that the tax representative is jointly and severally liable for such obligations with the person represented (Article 17(2) second indent of the said Presidential Decree).

**13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?**

If a foreign operator fails to appoint a tax representative in Italy, in cases where such appointment is compulsory, the applicable penalties are those provided by Legislative Degree 471 of 18 December 1997, governing non-criminal fiscal penalties in matters of direct and value-added taxes and tax collection.

**14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?**

No.

**APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU**

**15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE OR A TAX AGENT?**

For foreign operators resident in the EU, the appointment of a tax resident in Italy may be optional or mandatory, as explained in point 10.

In particular, a tax resident must be appointed when operations are carried out with private consumers.

Please note that, where such appointment is compulsory, foreign operators resident in the EU may, as an alternative, identify themselves directly in our country, as provided in Article 35-ter of Presidential Decree 633/1972.

Thus they can meet their obligations and exercise their rights under the national rules on value-added tax directly, without having to resort to the appointment of a tax representative.

Where the foreign operator, resident in the EU, only carries out non-taxable, exempt or non-liable operations in our country, Article 44(3) of the Legislative Degree provides for the figure of the “streamlined tax representative”, who only issues invoices receivable and completes Intrastat forms, but does not fulfil the other obligations ordinarily applicable to a vat-able person.

**16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

See point 11.

**17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

See point 12.

**18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?**

No.

## **INVOICING**

### **RULES ABOUT INVOICING**

**19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS, GUIDELINES...) BE FOUND?**

The rules on invoicing appear in Article 21 of Presidential Decree 633 of 26 October 1972, as amended by the Legislative Decree implementing Directive 2001/115/EC, which simplifies, modernises and harmonises the conditions laid down for invoicing in respect of value-added tax.

### **ISSUANCE OF INVOICES**

**20. CASES WHERE AN INVOICE NEEDS TO BE ISSUED**

Article 21 of Presidential Decree 633/1972 makes it compulsory to issue an invoice for every taxable operation. Supplies of goods and services as identified by Articles 2 and 3 of the said Decree 633, are taxable.

**21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT / DEBIT NOTES)?**

Article 26 of the said Presidential Decree 633/1972 establishes the rules to follow for adjustments up or down.

Upward adjustments are compulsory. This means it is always necessary to issue a supplementary invoice. Downward adjustments are generally optional, but only in the cases specified in Article 26. There are no deadlines for implementing downward adjustments if they are due to errors or explicit contract clauses, or required by law (e.g. administrative or judicial declarations of nullity, revocation, cancellation or avoidance of a contract).

If the events giving rise to adjustments (up or down) occur as a result of an agreement made between the parties, the adjustment cannot be applied more than one year after the operation was carried out.

If the supplier issues a credit note voluntarily, the note may either be recorded as reducing sales or as increasing purchases. In this case, a customer who has already registered the operation as a purchase must record an upward adjustment of sales or a



downward adjustment of purchases. This does not prejudice his right to return of the amount paid to the supplier, as recouplement.

## **22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?**

Under Article 21(4) of Presidential Decree 633/1972, the invoice must be issued at the time of execution of the operation, established as per Article 6 of the Decree. For supplies of goods, consignment or despatch will be recorded on a transport or other document which identifies the parties between whom the operation took place. That document must have the features prescribed by Presidential Decree 472 of 14 August 1996. In such cases, the invoice must be issued by 15<sup>th</sup> of the month after that of consignment or despatch. It must also mention the dates and numbers of the documents concerned. In that case, it is possible to issue just one invoice for supplies made during one calendar month between the same parties. By way of derogation, the invoice may be issued during the month after that of consignment or despatch of the goods, provided that the customer made the supplies to third parties through its own supplier.

## **23. WHAT ARE THE RULES FOR SUMMARY INVOICING?**

Under Article 21(3) of Presidential Decree 633/1972, just one invoice may be issued for operations carried out on the same day to the same consignee. Under Article 74(4) of Presidential Decree 633/1972, just one invoice may be issued for several operations in each calendar quarter, for provisions of services provided to the same customer by road hauliers entered on the roll as per Law 298 of 6 June 1974. Such provisions shall be pursuant to Article 21(4), first sentence, of Presidential Decree 633/1972.

## **24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?**

Article 17(3) of Presidential Decree 633/1972 prescribes the obligations relating to supplies of goods and services in Italy by non-resident taxable persons, who have not directly identified themselves or appointed a tax representative. These obligations must be fulfilled by customers resident in Italy who buy the goods or use the services for business, artistic or professional purposes. The provision does not apply to operations taxable under Article 7(4)(f) of Presidential Decree 633/1972 carried out by taxable persons who are domiciled, resident, or have a permanent establishment operating in territories excluded under Article 7(1)(a). The obligations concerning supplies of goods as per Article 7(2), third indent, and supplies of services as per Article 7(4)(d) by non-resident taxable persons to taxable persons domiciled in Italy, to taxable persons resident in Italy who have no domicile abroad, or to permanent establishments in Italy owned by taxable persons domiciled and resident abroad are fulfilled by the customers themselves, provided that they are involved in business, the arts or exercising a profession.

Under Article 34(6) of Presidential Decree 633/1972, if customers buy goods or use services while in business from tax-exempt farmers, they must issue an invoice by the means and in the terms of Article 21 of Presidential Decree 633/1972. Such invoice must state the relevant tax, worked out at the rates applicable to the compensation percentage. They must give a copy to the farmer and record it separately, as per Article 25 of Presidential Decree 633/1972.

Under Article 6(8) of Legislative Decree 471 of 18 December 1997, the customer involved in business, the arts or exercising a profession who has bought goods or services without issue of an invoice in accordance with the law, or with issue of an incorrect invoice by the other contracting party is punished (without prejudice to the supplier's liability) by an administrative penalty of one hundred percent of the tax. The minimum fine is ITL 500 000. This applies unless the customer regularises the operation by the following means:

a) if the operator has received no invoice four months after the date of effecting the operation, he or she must pay the tax to the office competent for its tax affairs within the next 30 days and produce a duplicate document containing the information required by Article 21 of Presidential Decree 633/1972 on invoicing for operations;

b) if the operator received an incorrect invoice, he or she must, within 30 days of registration of that invoice, produce a duplicate further document to the office referred to in a) above, containing the same information, and pay any greater tax which may be due.

**25. IS THERE ANY SPECIFIC RULE IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?**

A third party, resident outside the EU, is allowed to issue invoices on paper or electronically, provided that this is notified in advance to the tax authority, the Italian taxable person commenced trading at least five years earlier, the Italian taxable person has committed no serious VAT offences and that no payment order has been served upon him or her.

## **CONTENT OF INVOICES**

**26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?**

The invoice must quote the VAT number of the customer for the goods or services, if he or she is liable for tax at the location of the supplier and must quote the applicable regulation (Article 21(2)(f) of Presidential Decree 633/1972).

**27. ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE**

The specific rules on the content of the invoice can be found in Article 21 of Presidential Decree 633/1972.

## **ELECTRONIC INVOICING**

**28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE-SIGNATURE-CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.**

By agreement with the recipient, the invoice may be sent electronically without macro-instructions or an executable code. The certification of the date, the authenticity of the origin and the integrity of the content of the electronic invoice are guaranteed by applying the temporary reference and qualified electronic signature to each invoice or batch of invoices (Article 21(3) of Presidential Decree 633/1972). The qualified electronic signature is an advanced electronic signature based on a qualified signature, and generated by a secure device for generating the signature (Article 1(1)(h) of the Decree of 23 January 2004).

**29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER OBLIGATORY? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND PROCEDURE.**

The recipient's consent is necessary to send the invoice electronically. Therefore there is no requirement to print the invoice out on paper. However, the document must be made tamper-proof by qualified electronic signature and date reference.

Therefore the obligation to send or deliver a paper document only arises when the recipient has not consented to electronic transmission. In that case, the standard provisions of Article 21 of Presidential Decree 633/1972 must be followed.

**30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO ARTICLE 22 PARAGRAPH 3 POINT C) 3RD SUBPARAGRAPH ("BY USING ANY OTHER ELECTRONIC MEANS")? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?**

It is possible to send invoices in accordance with the provision of Article 22(3)(c) of the Sixth Directive, as explained by Agenzia delle Entrate in its Circular 45 of 19 October 2005 (point 2.6.1).

**31. ANY OTHER SPECIFIC RULE IN RELATION TO ELECTRONIC INVOICING**

Apart from the provisions of Article 21 of Presidential Decree 633/1972, further rules are contained in the Prime Ministerial Decree of 13 January 2004, the Decree of 23 January 2004, the CNIPA (the National Centre for Information Technology in Government) Decision No 11 of 19 February 2004 and on Legislative Decree 82 of 7 March 2005.

## **STORAGE OF INVOICES**

### **32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?**

The rules on the place of storage of invoices are contained in Article 39 of Presidential Decree 633/1972 and Articles 3 and 4 of the Decree of 23 January 2004.

### **33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.**

Article 35(2)(d) of Presidential Decree 633/1972 requires that, at the time of the declaration of commencement of trading, the place or places where all documents required by that decree and by other regulations are held must be stated. In particular, Article 39 of Presidential Decree 633/1972 states that the place of storage of electronic invoices may be in another state, provided there is legal provision for mutual assistance with that state.

### **34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?**

The following must be pointed out concerning the period for keeping invoices:

- For tax purposes, the VAT legislation refers to the provisions concerning income tax investigations, whereby invoices must be kept until 31 December of the fourth year after submission of the return relating to the year in which they were issued. In case of tax investigations, invoices must be kept until resolution of any tax dispute relating to them.
- For the purposes of civil law, under Civil Code Article 2220, invoices must be kept for 10 years from the date of last registration.

### **35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE CONVERSIONS?**

The invoice storage requirements can be found in Article 39 of Presidential Decree 633/1972 on keeping and maintaining records and documents.

### **36. ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE.**

Apart from those of Article 39 of Presidential Decree 633/1972, further rules are contained in Prime Ministerial Decree of 13 January 2004, the Decree of 23 January 2004, the CNIPA Decision No 11 of 19 February 2004 and on Legislative Decree 82 of 7 March 2005.

## **SIMPLIFIED INVOICES**

**37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 22 PARAGRAPH 9 POINT D)? AND WHAT ARE THE SPECIFIC RULES?**

The invoice must contain all the information required in Article 21 of Presidential Decree 633/1972.

## **PERIODIC VAT RETURNS**

**38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?**

Always, unless the taxable person only carries out tax-exempt operations.

**39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?**

The VAT return is made annually, while payments may take place monthly or quarterly.

**40. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.**

No.

**41. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?**

Yes. The criteria, taxable persons and simplifications are set out in the following Articles of Presidential Decree 633/1972:

- a) Article 32-bis (minimum exempt taxpayers);
- b) Article 34 (special scheme for farmers);
- c) Article 34-bis (related agricultural activities);
- d) Article 74 (arrangements for specific sectors);
- e) Article 74-ter (arrangements for travel agencies); and
- f) Article 74-quater (arrangements for entertainment activities).

## RECAPITULATIVE STATEMENTS

### **42. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?**

For sales, these are submitted monthly, quarterly and annually. For purchases, they are submitted at monthly and annual intervals.

### **43. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 22(6) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC?**

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### **44. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 22(12) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?**

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## ELECTRONIC RETURNS

### **45. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT RETURNS ELECTRONICALLY?**

Yes, it is possible to submit VAT returns electronically under the arrangements made by Agenzia delle Entrate by measures of its own. Applications to submit VAT returns electronically must be made to the Agenzia delle Entrate.

### **46. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT STATEMENTS ELECTRONICALLY?**

It is possible to send recapitulative statements by remote data transmission, using the EDI service administered by Agenzia delle Dogane.

## **ADMINISTRATIVE REQUIREMENTS**

**47. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?**

See point 41.

**48. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.**

See point 41.

**49. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?**

The forms and instructions relating to the annual VAT return are available in English and German.

## **RIGHT OF DEDUCTION**

**50. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?**

Aircraft, pleasure craft, hotels, restaurants, food and drink (except supplies to employers on business premises or in other premises used as canteens), agency costs as defined for direct taxation purposes (except import costs not exceeding €25.82), and residential property.

In all cases, the costs of the above goods are deductible if they relate to the business activity.

**51. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?**

For goods and services as per Article 19-bis 1 of Presidential Decree 633/1972.

## **ANNEXE 1: THRESHOLDS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexI](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexI)

## **ANNEXE 2: VAT IDENTIFICATION NUMBERS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexII](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexII)

## **ANNEXE 3: ABBREVIATIONS**

[http://europa.eu.int/comm/taxation\\_customs/taxation/vat/traders/vat\\_community/index\\_en.htm#annexIII](http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexIII)