



Tax & Legal Alert



Italy: VAT measures postponed due to the COVID-19 emergency

The 1 April deadline for retailers to update their cash registers has been postponed to 1 October.

Pre-populated VAT ledgers and VAT returns for resident taxpayers will be available for transactions dating from July 2021 and January 2022 respectively.

Through instructions (no. 83884/2021) published yesterday, the Italian Revenue Agency has postponed once again the adoption of the new technical specifications (version 7.0) for the transmission of daily payment details (this follows a previous postponement earlier this year from 1 January to 1 April 2021). The new technical specifications, which were supposed to enter into force tomorrow 1 April, will be effective from 1 October 2021 and therefore cash registers (*'registratori telematici'*) must be updated by 30 September 2021.

Moreover, the Italian government recently postponed the provision of pre-populated documents for taxpayers resident or established in Italy. The Italian Revenue Agency will now:

- make draft VAT ledgers and periodical VAT settlements available for transactions carried out from 1 July 2021 onwards;
- make draft VAT returns available for transactions carried out from 1 January 2022 onwards.

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Kind regards,

Italian Tax & Legal Alert Team

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