



# Italy: Amendments to rules on electronic marketplaces confirmed

Urgent economic growth measures ('Decreto Crescita')

**Tax Alert**  
2 May 2019



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The bill introducing urgent economic growth measures ('Decreto Crescita' – the 'Decree'), already mentioned in our previous [Tax Alert of 4 April 2019](#), was published in Official Gazette no. 100 of 30 April 2019 and became effective on 1 May 2019.

The main VAT measures introduced by the bill, described below and applying to taxable persons who facilitate – through the use of electronic interfaces such as marketplaces, platforms, portals or similar tools – distance sales of imported goods or distance sales of goods within the Community, are confirmed.

1) The rules<sup>1</sup> applying to taxable persons who facilitate – through the use of electronic interfaces such as marketplaces, platforms, portals or similar tools – distance sales of **mobile phones, video game consoles, tablet PCs and laptops** (these rules were described in our previous Alerts of [13 February 2019](#) and [28 February 2019](#)) are **postponed and will become effective as of 1 January 2021**. To summarize the rules, these taxable persons are deemed to have received a supply from the initial seller (deemed B2B supply) and to have made a supply to the final customer (deemed B2C supply) when:

- such goods, with an intrinsic value of not more than EUR 150, are imported from third territories or third countries, or
- intra-EU distance sales of such goods are made by non-EU suppliers to B2C customers.

However, in July 2019, taxable persons who have facilitated such sales will have to report the information listed in point II) below, for transactions carried out between 13 February 2019 and 1 May 2019.

It follows that, for transactions dating to the first quarter of 2019, these taxable persons will no longer be required to proceed with the VAT payments envisaged in the postponed rule and due on 16 April 2019 (or 16 May 2019 with a 0.40% surcharge).

(1) Article 11-bis of Legislative Decree no. 135/2018).

- 2) The following **new rules** replace those described in point I until 31 December 2020 for **all types of goods sold** (and not only mobile phones, video game consoles, tablet PCs and laptops):

*'A taxable person who facilitates, through the use of an electronic interface such as a virtual marketplace, platform, portal or similar means, distance sales of imported goods or distance sales of goods within the Community shall transmit for each supplier, within the month following each quarter, and in accordance with the rules to be introduced by an implementing decree issued by the Director of the Revenue Agency, the following information:*

- *the name, residence or domicile, and email address of each supplier;*
- *the total number of items sold in Italy;*
- *on an optional basis, for items sold in Italy, the total sales price of the items sold in Italy or their average sale price.*

*The first report is due in July 2019.*

*The taxable person shall be liable for the Italian VAT on the sales for which it has failed to send (or has sent incomplete) information, unless it proves that the VAT has been paid by the supplier.'*

The Italian tax authorities must publish a decree implementing the new rules, which will remain effective up to 31 December 2020..

However, the Italian Parliament will have to convert the Decree into law (with possible amendments) by 30 June 2019. The provisions, therefore, could still be subject to amendment.

We are closely monitoring this matter and will circulate other Alerts when the Decree is converted into law.

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#### Tax Alert / KPMG in Italy / 2 May 2019

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