



Italy: Possible amendments to current rules on electronic marketplaces

Tax Alert

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Offices

Milan

Via Vittor Pisani 31, 20124
T: +39 02 676441

Ancona

Via I° Maggio 150/a, 60131
T: +39 071 2916378

Bologna

Via Innocenzo Malvasia 6, 40131
T: +39 051 4392711

Florence

Viale Niccolò Machiavelli 29, 50125
T: +39 055 261961

Genoa

P.zza della Vittoria 15/12, 16121
T: +39 010 5702225

Naples

Via F. Caracciolo 17, 80122
T: +39 081 662617

Padua

Piazza Salvemini 2, 35131
T: +39 049 8239611

Perugia

Via Campo di Marte 19, 06124
T: +39 075 5734518

Pescara

P.zza Duca D'Aosta 31, 65121
T: +39 085 4210479

Rome

Via Adelaide Ristori 38, 00197
T: +39 06 809631

Turin

C.so Vittorio Emanuele II 48, 10123
T: +39 011 883166

Verona

Via Leone Pancaldo 68, 37138
T: +39 045 8114111

In recent months (see Alerts of [13 February 2019](#) and [28 February 2019](#)) we have described the rules⁽¹⁾ currently 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 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:

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

These taxable persons must remit VAT to the Italian treasury for transactions made in the first quarter of 2019 by 16 April 2019 or (with a 0.40% surcharge) by 16 May 2019 (see our Alert of [28 February 2019](#)).

Today the Italian government is going to discuss a bill that should **replace the above rules** with the following ones.

'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;
- 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.'

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

These new rules should extend to all types of goods sold, and not only to mobile phones, video game consoles, tablet PCs and laptops.

However, these new rules are still in draft form and it is unclear at the moment when they will enter into force and whether the current rules will be abolished before 16 April (or 16 May), when the VAT payments required by the current rules fall due.

We are closely monitoring this matter and will circulate other Alerts in due course.

Document prepared and written by Caterina Scotti

Contacts

KPMG, Tax & Legal

Davide Morabito

Partner,
Indirect Tax Services
T: +39 045 811 4325
E: dmorabito@kpmg.it

kpmg.com/it

kpmg.com/it/socialmedia



Angela Abawi

Senior Manager,
Indirect Tax Services
T: +39 045 811 4111
E: aabawi@kpmg.it

kpmg.com/app



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