



Italy: new place of supply rules from 1 January 2025 for streamed events

Tax & Legal Alert
10 December 2024

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The new place of supply rules for events where attendance is virtual

Legislative Decree no. 180/2024 (the “Decree”), published on 30 November 2024 in the Official Gazette, introduces new place of supply rules for events which are streamed or otherwise made virtually available. The new rules will be effective from 1 January 2025.

The current rules

Article 7-*quinquies* of Presidential Decree no. 633/1972 (the “Italian VAT Decree”) deals with the place of supply of cultural, artistic, sporting, scientific, educational, entertainment and similar services, pursuant to articles 53 and 54 of Council Directive 2006/112/EC. In summary, the place of supply rules for such services are as follows.

- The place of supply of services and ancillary services, relating to cultural, artistic, sporting, scientific, educational, entertainment or similar activities, such as fairs and exhibitions, including the supply of services of the organisers of such activities, is (a) in the case of a business (i.e. VAT-registered) customer, where that customer is established and (b) in the case of a private customer, where those activities actually take place.
- The place of supply of services in respect of admission to cultural, artistic, sporting, scientific, educational, entertainment or similar events, such as fairs and exhibitions, and of ancillary services related to the admission, supplied to a taxable person, is – for both business and private customers – the place where those events actually take place.

The new rules

The Decree changes the wording of article 7-quinquies of the Italian VAT Decree, introducing a new scenario for events where attendance is virtual, such as streamed events. In such cases, the place of supply is determined as follows.

- In the case of services relating to cultural, artistic, sporting, scientific, educational, entertainment or similar activities, including the services of organisers of such activities, the place of supply will be where the customer is established or resident, i.e. for private customers, the place of supply will no longer be where the activity takes place.
- In the case of services in respect of admission to cultural, artistic, sporting, scientific, educational, entertainment or similar events, the place of supply will be where the customer is established or resident, i.e. for both business and private customers, the place of supply will no longer be where the events are held.

This change in the place of supply rule incorporates the change introduced by Council Directive (EU) 2022/542, which had already been acknowledged by the Italian Revenue Agency in Tax Ruling no. 409/2022 with respect to online training courses.

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Tax & Legal Alert / KPMG in Italy / 10 December 2024

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