



Italy: new rules for fiscal representatives

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Legislative Decree no. 13 of 12 February 2024, introducing new rules for Italian fiscal representatives of non-EU companies, was published in the Official Gazette on 21 February 2024 ([see our Tax Alert here](#)). The decree introduced several changes to articles 17 and 35 of Presidential Decree no. 633/72 (the “VAT Decree”). The main ones are listed below.

- Non-EU companies appointing an Italian fiscal representative must submit a guarantee if they wish to register their Italian VAT ID with VIES in order to make intra-Community supplies.
- The fiscal representative must verify that the documentation provided by the non-EU entity to support its VIES registration is complete and correct.
- The fiscal representative must meet the standards of trustworthiness and reliability established in several pieces of legislation and may be asked to submit a guarantee, depending on the number of foreign entities it represents.

Further ministerial decrees were expected, to clarify and explain the new rules. Those further decrees were issued on 4 and 9 December 2024 and published in the Official Gazette on 13 and 19 December 2024 respectively (“Decree 4/12/24” and “Decree 9/12/24”). The main details are given below.

Submission of a guarantee by non-EU companies

Decree 4/12/24 regulates the obligation of non-EU companies appointing an Italian fiscal representative to submit a guarantee in order to register their Italian VAT ID in the VIES database, a pre-condition of making intra-Community supplies. The guarantee must be issued to the local office of *Agenzia delle Entrate* (the Italian Tax Authority - “ITA”), must not be less than EUR50,000, and must be valid for three years.

Within 120 days of the date of publication of Decree 4/12/2024 in the Official Gazette (i.e. within 12 April 2025), the Director of ITA will have to publish an implementing regulation giving detailed guidance on the guarantees and transitional period.

Non-EU companies currently included in the VIES database will have 60 days from publication of the Director's implementing regulation (i.e. potentially up to 180 days from the date of publication of Decree 4/12/2024 in the Official Gazette) to comply with the new obligations. If a company fails to issue a guarantee within the time limit, ITA will notify the fiscal representative that the VAT ID will be deleted from the VIES database within 60 days, unless the company complies.

ITA and the Italian tax police (*Guardia di Finanza*) will assess the profiles of fiscal representatives in order to identify those which present a higher risk.

The new requirements for fiscal representatives

Article 4 of Legislative Decree no. 13/2024 introduced, within article 17 of the VAT Decree, new eligibility requirements for fiscal representatives. Specifically, a person wishing to operate as a fiscal representative must not:

- have been convicted of financial crimes;
- be the subject of ongoing judicial proceedings concerning financial crimes;
- have committed serious and reiterated violations of tax rules;
- have been convicted of crimes connected with drug trafficking, arms trafficking, corruption, abuse of power, and suchlike.

The prospective fiscal representative must declare that they are not subject to the restrictions listed above. Those complying with the new rules will be included in the list of 'approved' fiscal representatives, which will be published on ITA's website.

Decree 9/12/24 regulates the obligation of the fiscal representative to submit a guarantee. The minimum period of validity is four years and the amount of the guarantee depends on the number of companies represented by each fiscal representative:

- EUR30,000 for two to nine companies;
- EUR100,000 for 10 to 50;
- EUR300,000 for 51 to 100;
- EUR1,000,000 for 101 to 1,000;
- EUR2,000,000 for over 1,000.

Fiscal representatives representing only one company will only need to submit the self-declaration; they will not have to provide a guarantee.

Within 120 days of the date of publication of Decree 9/12/2024 in the Official Gazette (i.e. within 18 April 2025), the Director of ITA will have to publish an implementing regulation giving detailed guidance on the guarantees and transitional period.

Fiscal representatives operating under the current regime will have 60 days from publication of the implementing regulation (i.e. potentially up to 180 days from the date of publication of Decree 9/12/2024 in the Official Gazette) to comply with the new obligations (i.e. declaration of eligibility and, where required, submission of the guarantee). If a fiscal representative fails to comply within the time limit, ITA will notify them of the omission and, after 60 days, may terminate the VAT ID of the entities represented by that fiscal representative.

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