



Italy: new implementation rules on the guarantee to be provided by non-EU companies operating in Italy through a fiscal representative

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Earlier this week the Italian Tax Authority ("ITA") published Implementing Regulation no. 178713/2025 (the "Regulation") to activate the obligation for non-EU companies, operating in Italy through a fiscal representative, to submit a guarantee of EUR50,000 with a 36-month validity.

This obligation also applies to those non-EU companies **already** registered in the VIES database on the date of publication of the Regulation (14 April 2025). They have **60 days from the date of publication (i.e. until 13 June 2025)** to submit the guarantee.

The evolution of these new rules is outlined below.

Legislative Decree no. 13/2024: new rules for fiscal representatives of non-EU companies

Legislative Decree no. 13 of 12 February 2024 introduced new rules for Italian fiscal representatives of non-EU companies ([see our Tax Alert of 22 February 2024](#)), making 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 (the implementing regulation giving detailed guidance on the guarantee to be submitted by the fiscal representative is yet to be published).

Further ministerial decrees were issued in December 2024 ("Decree 4/12/24" and "Decree 9/12/24") and included more details of the new obligations ([see our Tax Alert of 20 December 2024](#)).

Decree 4/12/2024: submission of guarantees by non-EU companies

Decree 4/12/24 regulates the obligation of non-EU companies with an Italian fiscal representative to submit a guarantee in order to register their Italian VAT ID in the VIES database, a pre-condition for making intra-Community supplies. The guarantee - either a bank guarantee or a guarantee backed by state bonds - must be provided to the local ITA office, must not be less than EUR50,000, and must be valid for 36 months.

The Director of ITA had 120 days from the date of publication of Decree 4/12/2024 to publish an implementing regulation giving detailed guidance on the guarantees and transitional period. This was published on 14 April 2025.

Implementing Regulation no. 178713 of 14 April 2025: further details on how and when the guarantee must be submitted

The Regulation clarifies that the non-EU company must submit the guarantee to the director of the ITA office in the locality where the non-EU company's fiscal representative is domiciled. The local ITA office will then verify the guarantee and inform the non-EU company of its approval. From the date of approval, the non-EU company can apply to be registered in the VIES database.

Non-EU companies that are already registered in the VIES database must also submit the guarantee within 60 days of the Regulation's publication (i.e. **by 13 June 2025**). If they fail to do so, the ITA will notify their fiscal representative (via certified email or registered mail) of the initiation of the strike-off procedure. From the notification date, the company has a further 60 days to submit the guarantee. If no guarantee is presented by that deadline, the ITA will automatically strike off the company's VAT ID from the VIES database.

The Regulation includes two templates: one for the bank guarantee and one for the guarantee backed by state bonds. It also indicates the set of information to be provided for each type of guarantee.

KPMG comment

Non-EU companies that need to register for Italian VAT purposes and make intra-EU supplies in Italy should consider that registration will now take longer due to the additional obligation to submit a guarantee and wait for its approval by the local ITA office.

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