

Italy: new rules for fiscal representatives – eligibility criteria and guarantees

Tax & Legal Alert
22 April 2025

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On 17 April 2025 the Italian Tax Authority (“ITA”) published Implementing Regulation no. 186368/2025 (the “Regulation”) to clarify the eligibility criteria for fiscal representatives and the guarantee requirements. This followed shortly on the publication of Implementing Regulation no. 178713/2025 on the separate guarantee to be submitted by non-EU companies operating in Italy through a fiscal representative ([see our alert of Wednesday 16 April 2025](#)).

In short, persons who intend to or already operate as fiscal representatives must submit (i) a self-declaration stating that they satisfy the relevant criteria and (ii) a guarantee, based on the number of companies they represent and valid for 48 months.

Existing fiscal representatives of **both EU and non-EU companies** have **60 days from the date of publication (i.e. until 16 June 2025)** to submit the self-declaration and 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 fiscal representatives ([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.

Article 4 of Legislative Decree no. 13/2024 introduced, within article 17 of the VAT Decree, new eligibility requirements for fiscal representatives, who must declare that they have not committed/been convicted of certain crimes. Those complying with the new rules will be included in the list of approved fiscal representatives, which will be published on ITA's website.

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 9/12/2024: new eligibility criteria and obligation to submit a guarantee for fiscal representatives

Decree 9/12/24 regulates the obligation of the fiscal representative to submit a guarantee. The minimum period of validity is 48 months and the amount of the guarantee (either a bank guarantee, insurance policy or a guarantee backed by state bonds) 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.

The Director of ITA had 120 days from the date of publication of Decree 9/12/2024 to publish an implementing regulation giving detailed guidance on the eligibility criteria and the submission of guarantees.

Implementing Regulation no. 186368 of 17 April 2025: further details on eligibility criteria and how and when the guarantee must be submitted

New requirements

The Regulation clarifies that fiscal representatives must submit a declaration stating that they satisfy the eligibility criteria listed in the amended article 17 of the VAT Decree, namely that they:

- have not been convicted of financial crimes;
- are not the subject of ongoing judicial proceedings concerning financial crimes;
- have not committed serious and reiterated violations of tax rules;

- have not been convicted of crimes connected with drug trafficking, arms trafficking, corruption, abuse of power, and suchlike.

The declaration must be submitted, together with the appointment of the fiscal representative, to the director of the ITA office in the locality where the fiscal representative is domiciled.

If the fiscal representative is an entity and not an individual, then all the legal representatives of the entity must submit a **joint** declaration. If a legal representative changes, a new declaration must be submitted.

If the fiscal representative represents more than one company, it must also submit a guarantee (see above) with the communication of its appointment and the self-declaration.

The guarantee and the documentation must be sent to the director of the ITA office in the locality where the fiscal representative is domiciled. The local ITA office will then verify the guarantee and inform the fiscal representative of its approval. From the date of approval, the fiscal representative will be eligible to operate on behalf of the number of companies covered by the guarantee. If that number is exceeded, a new guarantee must be submitted to cover the higher bracket.

Existing fiscal representatives

Fiscal representatives who already operate have to submit the self-declaration and, if applicable, the guarantee. They have **60 days from the date of publication (i.e. until 16 June 2025)** to present them. If they fail to do so, the ITA will notify them (via certified email or registered mail) of the initiation of the strike-off procedure. From the notification date, the fiscal representative will have a further 60 days to submit the self-declaration and applicable guarantee. If they are not presented by that deadline, the ITA will automatically strike off the VAT IDs of the companies they represent.

List of approved fiscal representatives

The Regulation states that ITA will publish further details on its website on how to access the list of approved fiscal representatives.

Guarantee templates

Moreover, the Regulation provides two templates: one for the bank or insurance 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

It appears from the wording of the Regulation that the new criteria for fiscal representatives apply more widely than the obligations for non-EU companies imposed in Implementing Regulation no. 178713/2025. Pending confirmation from ITA, the following points can be inferred.

- The self-declaration and guarantee must be submitted by fiscal representatives of both **EU and non-EU companies**. Furthermore, both the EU and non-EU companies must be counted to determine the amount of the guarantee.
- The new rules apply to fiscal representatives regardless of the taxable operations of the companies they represent. Therefore, fiscal representatives of foreign companies not involved in intra-EU operations are also required to submit a self-declaration and guarantee.

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Tax & Legal Alert / KPMG in Italy / 22 April 2025

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