



Italy: Registration for the new OSS and IOSS VAT schemes will open on 1 April 2021

Tax & Legal Alert

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The Ministry of Finance has announced that on 1 April 2021 online registration for the new OSS and IOSS schemes will open on the website of the Italian Tax Authority (*Agenzia delle Entrate*). This will allow taxpayers to be ready for the introduction of the two schemes, following the changes introduced by the 'VAT e-commerce Directives' ⁽¹⁾ to VAT Directive 2006/112/EC and effective from 1 July 2021.

The changes were introduced to simplify the VAT obligations of taxable persons engaged in cross-border trade with private consumers. Under the new rules, the simplified VAT registration scheme currently envisaged for the provision of telecommunications, broadcasting and electronic services to private consumers - the so-called MOSS (mini One Stop Shop) scheme - will be extended to distance selling and to the supply of services rendered to private consumers.

The OSS (One Stop Shop) scheme will be introduced for distance selling of goods dispatched from a Member State to private consumers in another Member State of the European Union and for the supply of services to private consumers subject to VAT in the Member State of consumption. The IOSS (Import One Stop Shop) scheme will be introduced for sales to private consumers of goods imported from third countries in shipments not exceeding EUR150 in value.

On 26 February 2021 the Italian government approved the draft legislative decree, currently under parliamentary review, to bring the "VAT e-commerce Directives" into the Italian VAT Act.

Agenzia delle Entrate has introduced an online form that allows both resident and non-resident taxable persons intending to join the special OSS and IOSS schemes to register online on the website www.agenziaentrate.gov.it. Therefore, starting from 1 April 2021 it will be possible to register for the following schemes.

(1) Directives (EU) 2017/2455 and (EU) 2019/1995.

- The 'non-EU OSS' scheme, for non-EU taxable persons without a permanent establishment in the European Union. The form is available in Italian and English on the *Agenzia delle Entrate* website.
- The 'EU OSS' scheme, for taxable persons domiciled and resident in Italy, non-EU taxable persons with a permanent establishment in Italy, and non-EU taxable persons without a permanent establishment in the European Union that consign or transport goods from Italy. The form must be submitted electronically via the *Agenzia delle Entrate* website.
- The 'IOSS' scheme, for taxable persons domiciled and resident in Italy, non-EU taxable persons with a permanent establishment in Italy, and non-EU taxable persons without a permanent establishment in the European Union. The form is available in Italian and English on the *Agenzia delle Entrate* website. Taxable persons established in Italy can also register on the *Agenzia delle Entrate* website to act as IOSS intermediaries.

Further information on each individual scheme is available on the *Agenzia delle Entrate* website.

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