

LEGISLATIVE DECREE No 45 of 1 June 2020 Implementation of Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations in respect of the supply of services and distance selling of goods. (20G00063) (OJ General Series No 145 of 09-06-2020)note: Entry into force of the measure: 10/06/2020

THE PRESIDENT OF THE REPUBLIC

Having regard to Articles 76 and 87 of the Constitution;

Having regard to Council Directive 2006/112/EC of 28 November 2006,
on the common system of value added tax;

Having regard to Council Directive (EU) 2017/2455 of 5 December 2017/2455
2017, amending Directive 2006/112/EC and Directive
2009/132/EC as regards certain tax obligations
on value added for the provision of services and sales to
distance of goods;

Having regard to Council Directive 2010/24/EU of 16 March 2010,
on mutual assistance for the recovery of claims
resulting from duties, taxes and other measures;

Having regard to Council Implementing Regulation (EU) No 282/2011,
of 15 March 2011 laying down detailed rules for the implementation of the
Directive 2006/112/EC on the common system of taxation of the European Communities
added value;

Having regard to Council Implementing Regulation (EU) No 2459/2017,
of 5 December 2017 amending the Implementing Regulation (EU)
No 282/2011 laying down implementing measures for Directive
2006/112/EC on the common system of value added tax
added;

Having regard to Council Regulation (EU) No 904/2010 of 7 October 2010
2010, on administrative cooperation and the fight against
fraud in the field of value added tax;

Having regard to the Presidential Decree of 26 October 1972,
No 633 establishing and regulating value added tax
added;

Having regard to Decree-Law No 331 of 30 August 1993, converted, with
amendments, by Law No 427 of 29 October 1993, concerning the head
II of Title II, Temporary Rules for Operations
intra-Community and value added tax;

Having regard to Law no. 117 of 4 October 2019 delegating power to the Government
for the transposition of European directives and the implementation of others
acts of the European Union - European delegation law 2018, and in
and in particular Article 1(1) and Annex A, No 12;

Having regard to Law No 27 of 24 April 2020 on "Measures of
strengthening the National Health Service and support
economic for families, workers and businesses related to the emergency
epidemiological from COVID-19. Extension of deadlines for the adoption of
legislative decrees", and in particular Article 1(3) thereof, the
which provides that the deadlines for the adoption of legislative decrees with
deadline between 10 February 2020 and 31 August 2020, which are not
expired on the date of entry into force of the law, shall be extended by
three months from the expiry date of each of them;

Having regard to the preliminary deliberation of the Council of Ministers,
adopted at its meeting of 23 January 2020;

Acquired the opinions of the relevant parliamentary committees of the
Chamber of Deputies and Senate of the Republic;

Having regard to the deliberation of the Council of Ministers, adopted in the
meeting of 21 May 2020;

On the proposal of the Minister for European Affairs and of the Minister
of the economy and finance, in agreement with the Ministers of the
justice and foreign affairs and international cooperation;

E m a n a

the following legislative decree:

Art. 1

Value added tax provisions

1. To the Decree of the President of the Republic 26 October 1972, n. 633 of 26 October 1972, is amended as follows:

a) in Article 7-sexies, paragraph 1, points f) and g) are suppressed;

(b) the following shall be inserted after Article 7f:

"Article 7-octies (Territoriality - Provisions concerning the provision of telecommunications and broadcasting services and electronic return to non-taxable customers). - In derogation from Article 7-ter, paragraph 1(b), shall be deemed to have taken place on the territory of the State if they are rendered to non-taxable customers:

(a) the supply of services by electronic means, when the client is domiciled in the territory of the State or there Resident without domicile abroad;

(b) telecommunications and broadcasting services, when the principal is domiciled in the territory of the State or there resident without domicile abroad and provided they are used in the territory of the European Union.

2. Where the supplier is a taxable person established in a Member State of the European Union. other Member State of the European Union, the provision of the paragraph 1 shall not apply, for services rendered to established clients

in the territory of the State, where the following compete in a unitary manner
terms:

(a) the provider is not also established in another Member State
of the European Union;

(b) the total amount, after deduction of value added tax
added, the provision of services to principals
non-taxable persons established in Member States of the European Union
other than the provider's place of establishment, made
in the previous calendar year, has not exceeded 10,000 euros and up to
when, in the current year, that limit is not exceeded;

(c) the supplier has not opted to apply the tax
in the territory of the state

3. Where the supplier is a taxable person established in the Member State in which he is established, he
shall

territory of the State, the provision referred to in paragraph 1 does not
applies, for services rendered to principals established in another State
Member State of the European Union, where the following are competing together
terms:

(a) the provider is not also established in another Member State
of the European Union;

(b) the total amount, after deduction of value added tax
added, the provision of services to principals
non-taxable persons established in Member States of the European Union
other than Italy, carried out in the previous calendar year, did not have
exceeded 10,000 euros and until this limit is exceeded in the current year
it's not over;

(c) the supplier has not opted to apply the tax
in the other Member State.

4. The option referred to in paragraph 3 shall be communicated to the office in the

statement relating to the year in which it was exercised and has effect until revoked and in any case for at least two years."

N O T E

Warning:

The text of the notes published here has been edited by the administration responsible for the matter in accordance with Article 10(2) and (3) of the consolidated text of the provisions on the enactment of laws, on the enactment of the decrees of the President of the Republic and in the official publications of the Italian Republic, approved by decree of the President of the Republic 28 December 1985, No 1092, for the sole purpose of facilitating the reading the provisions of the law as amended or to which the postponement is operated. The value and the effectiveness of the legislative acts transcribed here.

For the acts of the European Union, the following are provided publication details in the Official Journal of the European Union (OJEU).

Notes to the premises:

- Article 76 of the Constitution states that the exercise of the legislative function cannot be delegated to the Government if not with determination of principles and guiding criteria and only for limited time and for defined objects.

- Article 87 of the Constitution confers, among other things, to the President of the Republic the power to promulgate the laws and to issue decrees having the value of law and the regulations.

- Council Directive 2006/112/EC of 28 June 2006 November 2006 on the common system of taxation on the common system of excise duty value added is published in the G.U.E. December 11 2006, No L 347.

- Council Directive (EU) 2017/2455 of 5 December 2017, amending Directive 2006/112/EC and the Directive 2009/132/EC as regards certain obligations in the field of value added tax for services and distance selling of goods is published in the Official Journal of the European Union No. L 348 of 29 December 2017.

- Council Directive 2010/24/EU of 16 March 2010 2010, on mutual assistance in the recovery of credits resulting from duties, taxes and other measures is published in the Official Journal of the European Union no. L 84 of 31 March 2010.

- Implementing Regulation (EU) No 282/2011 of the Council of 15 March 2011 laying down provisions to application of Directive 2006/112/EC on the common system of value added tax is published in G.U.E. March 23, 2011, no. L 77.

- The Implementing Regulation (EU) No 2459/2017 of the Council of 5 December 2017 amending the Regulation implementing Regulation (EU) No 282/2011 laying down provisions for application of Directive 2006/112/EC on the common system of value added tax is published in G.U.E. December 29, 2017, no. L 348.

- Council Regulation (EU) No 904/2010 of 7 December 2010 of 7

October 2010 on administrative cooperation and

the fight against value added tax fraud

added is published in the G.U.E. October 12, 2010, no. L

268.

- The Decree of the President of the Republic 26 October
1972, No 633 (Establishment and regulation of the tax on the
value added) is published in the Official Journal 11
November 1972, No. 292, S.O.

- Decree-Law No 331 of 30 August 1993
(Harmonization of tax provisions
on mineral oils, alcohol, alcoholic beverages,
on manufactured tobacco and on VAT with those bearing
by EEC directives and amendments resulting therefrom
harmonisation, as well as provisions concerning
discipline of the Authorised Tax Assistance Centres, the
tax refund procedures, exclusion from ILOR
of business income up to the amount corresponding to the
direct labour contribution, the institution for 1993 of
an extraordinary tax on certain assets and others
tax provisions) is published in the Journal
Officer August 30, 1993, No 203, converted, with
amended by Law No 427 of 29 October 1993,
published in the Official Gazette of 29 October 1993, n.
255.

- The text of Article 1 and Annex A of Law 4
October 2019, no. 117 (Delegation to the Government for transposition
European directives and the implementation of other acts
of the European Union - European Delegation Act 2018)

published in the Official Journal on 18 October 2019, no.

245, so it says:

"Art. 1 (Delegation to the Government for the implementation of

European directives). - 1. The Government is delegated to adopt, in accordance with the time limits, the procedures, principles and guiding criteria referred to in Articles 31 and 32 of the law 24 December 2012, no. 234, the legislative decrees for the implementation of the Directives listed in Annex A to the this law.

2. Schemes of the legislative decrees containing implementation of the Directives listed in Annex A to the this law are transmitted, after the acquisition of the other opinions provided for by law, in the Chamber of Deputies and to the Senate of the Republic that on them be expressed the opinion of the competent parliamentary bodies.

3. Any expenditure not covered by existing legislation and that do not relate to the ordinary activities of the state or regional administrations may be envisaged in legislative decrees implementing directives listed in Annex A to this Act in the only limits necessary for the fulfilment of the obligations of implementation of the directives themselves; to their coverage, as well as to cover any loss of income resulting from the implementation of the Directives, as they do not it's possible to meet them with the funds already allocated to the competent administrations, this shall be done by reduction the fund for the transposition of European legislation provided for by article 41-bis of Law no.

234. Should the endowment of the aforesaid fund prove to be

insufficient, the legislative decrees from which they derive new or increased charges are only issued at a later date the entry into force of legislative measures which allocate the necessary financial resources, in accordance with Article 17, paragraph 2, of Law no. 196 of 31 December 2009. The schemes of the aforesaid legislative decrees are, in every case, submitted for the opinion of the parliamentary committees also responsible for financial profiles, in accordance with Article 31, paragraph 4, of the aforementioned Law no. 234 of 2012".

"Attachment A

(Art. 1, para. 1)

(1) Council Directive 2013/59/Euratom of 5 May 2013

December 2013, which lays down basic standards of safety relating to protection against hazards from exposure to ionising radiation, and repealing Directives 89/618/Euratom, 90/641/Euratom, 96/29/Euratom, 97/43/Euratom and 2003/122/Euratom (term of transposition: 6 February 2018);

(2) Council Directive (EU) 2017/159 of 19

December 2016, implementing the Agreement on the the implementation of the Convention on Work in the Workplace of the 2007 International Fisheries Organisation of the work, concluded on 21 May 2012, between the Confederation general agricultural cooperatives in the European Union (Cogeca), the European Federation of Workers' Federation transport and the Association of National Organisations European Union fisheries undertakings (Europêche) (Text with EEA relevance) (deadline for transposition: 15 November 2019);

(3) Directive (EU) 2017/828 of the European Parliament and of the Council of Council of 17 May 2017 amending the Directive 2007/36/EC as regards encouragement of the long-term commitment of shareholders (Text relevant for the EEA) (deadline for transposition: 10 June 2019);

(4) Directive (EU) 2017/1371 of the European Parliament and of the Council and of the Council of 5 July 2017 on combating against fraud affecting financial interests of the Union through criminal law (term of transposition: 6 July 2019);

(5) Council Directive (EU) 2017/1852 of 10 October 2017, on the resolution mechanisms of the tax disputes in the European Union (deadline for transposition: 30 June 2019);

(6) Directive (EU) 2017/2102 of the European Parliament and of the Council; and of the Council of 15 November 2017 amending the Directive 2011/65/EU on the restriction of the use of certain hazardous substances in equipment electrical and electronic (Text with relevance to EEA) (deadline for transposition: 12 June 2019);

(7) Directive (EU) 2017/2108 of the European Parliament and of the Council; and of the Council of 15 November 2017 amending the Directive 2009/45/EC on the provisions and standards of safety for passenger ships (Text with relevance to the EEA purposes) (deadline for transposition: 21 December 2019);

(8) Directive (EU) 2017/2109 of the European Parliament and of the Council (EU) of the Council of 15 November 2017 amending the Council Directive 98/41/EC on the

(9) Directive (EU) 2017/2110 of the European Parliament and of the Council; and
of the Council of 15 November 2017 on a system
of inspections for the safe operation of
ro-ro passenger ships and high-speed passenger craft
for regular shipping services and amending the Directive
2009/16/EC and repealing Council Directive 1999/35/EC
(Text with EEA relevance) (deadline for transposition:
21 December 2019);

of the Council of 12 December 2017 on the
recognition of professional qualifications in the sector
and repealing the Directives
91/672/EEC and 96/50/EC of the Council (Text with relevance to the
EEA purposes) (deadline for transposition: 17 January 2022);

(11) Directive (EU) 2017/2398 of the European Parliament and of the Council; and
of the Council of 12 December 2017 amending the
Directive 2004/37/EC on the protection of workers against
risks from exposure to carcinogens

or mutagens during work (Text with relevance to the EEA) (deadline for transposition: 17 January 2020);

(12) Council Directive (EU) 2017/2455 of 5 December 2017, amending Directive 2006/112/EC and the Directive 2009/132/EC as regards certain obligations in the field of value added tax for provision of services and distance selling of goods (deadline for transposition: 31 December 2018 for Articles 1 and 31 December 2020 for Articles 2 and 3);

(13) Council Directive (EU) 2018/131 of 23 January 2018, implementing the agreement concluded between the European Community Shipowners' Association (ECSA) and the European Transport Workers' Federation (ETF), aimed at amending Directive 2009/13/EC in accordance with the 2014 amendments to the Convention on maritime work of 2006, approved by the Conference of the Parties to the Convention on the international labour market on 11 June 2014 (Relevant text for the purposes of the EEA) (deadline for transposition: 16 February 2020);

(14) Directive (EU) 2018/410 of the European Parliament and of the Council; and of 14 March 2018 amending the Council Directive 2003/87/EC to support a reduction in emissions of more cost-effective and promote low-carbon investments and the Decision (EU) 2015/1814 (Text with EEA relevance) (deadline for transposition: 9 October 2019);

(15) Directive (EU) 2018/645 of the European Parliament and of the Council and of the Council of 18 April 2018 amending the Directive 2003/59/EC on initial qualification and

periodic training for drivers of certain vehicles
road transport of goods or passengers and the
Directive 2006/126/EC on driving licences
(Text with EEA relevance) (deadline for transposition:
23 May 2020);

(16) Council Directive (EU) 2018/822 of 25
May 2018 amending Directive 2011/16/EU
with regard to the compulsory automatic exchange of
information in the tax area with regard to
cross-border mechanisms subject to the obligation to
notification (deadline for transposition: 31 December 2019);

(17) Directive (EU) 2018/843 of the European Parliament and of the Council; and
of the Council of 30 May 2018 amending the
Directive (EU) 2015/849 on the prevention of use
the financial system for the purpose of money laundering or
financing of terrorism and amending the Directives
2009/138/EC and 2013/36/EU (Text with EEA relevance)
(transposition deadline: 10 January 2020);

(18) Directive (EU) 2018/844 of the European Parliament and of the Council and
of the Council of 30 May 2018 amending the
Energy Performance Directive 2010/31/EU
in construction and the 2012/27/EU efficiency directive
energy (Text with EEA relevance) (term of
transposition: 10 March 2020);

(19) Directive (EU) 2018/849 of the European Parliament and of the Council; and
of the Council of 30 May 2018 amending the
Directive 2000/53/EC on end-of-life vehicles,

2006/66/EC on batteries and accumulators and waste batteries and accumulators and waste
batteries and accumulators and waste batteries and accumulators and accumulators

batteries and accumulators and 2012/19/EU on waste of electrical and electronic equipment (Relevant text for EEA purposes) (deadline for transposition: 5 July 2020);

(20) Directive (EU) 2018/850 of the European Parliament and of the Council; and of the Council of 30 May 2018 amending the Directive 1999/31/EC on the landfill of waste (Text with EEA relevance) (deadline for transposition: 5 July 2020);

(21) Directive (EU) 2018/851 of the European Parliament and of the Council and of the Council of 30 May 2018 amending the Directive 2008/98/EC on waste (Relevant text for EEA purposes) (deadline for transposition: 5 July 2020);

(22) Directive (EU) 2018/852 of the European Parliament and of the Council; and of the Council of 30 May 2018 amending the Directive 94/62/EC on packaging and packaging waste packaging (Text with EEA relevance) (deadline of transposition: 5 July 2020);

(23) Directive (EU) 2018/957 of the European Parliament and of the Council of 28 June 2018 amending the Directive 96/71/EC concerning the posting of workers in the context of the provision of services (term of transposition: 30 July 2020);

(24) Directive (EU) 2018/958 of the European Parliament and of the Council; and of the Council of 28 June 2018 on a test of the proportionality before the adoption of a new regulation of the professions (deadline for transposition: 30 July 2020);

(25) Directive (EU) 2018/2002 of the European Parliament and of the Council of of the Council of 11 December 2018 amending the

Directive 2012/27/EU on energy efficiency (Text relevant for the EEA) (deadlines for transposition: 25 June 2020 and 25 October 2020 for points 5 to 10 Article 1 and points 3 and 4 of the Annex);

(26) Directive (EU) 2019/692 of the European Parliament and of the Council; and of the Council of 17 April 2019 amending the Directive 2009/73/EC on common rules for the market internal natural gas (Text with EEA relevance) (deadline for transposition: 24 February 2020)'.
- The text of Article 1 of Law no.

27 (Conversion into law, with amendments, of the Decree-Law No 18 of 17 March 2020 laying down measures of strengthening of the National Health Service and economic support for families, workers and businesses related to the epidemiological emergency from COVID-19. Extension the deadlines for the adoption of legislative decrees) published in the Official Journal No 110 of 29 April 2020, S.O., so it goes:

"Art. 1. - Decree-law no. 18 of 17 March 2020, on measures to strengthen the health service national and economic support for families, workers and undertakings related to the epidemiological emergency from COVID-19, is converted into law with the amendments set out in the Annex to this Act.

2. The Decree-Laws of 2 March 2020, No 9, 8 March 2020, No 11, and 9 March 2020, No 14, are repealed. They shall remain valid the acts and measures adopted and shall be without prejudice to effects and legal relationships arising on the basis of of the same Decree-Laws of 2 March 2020, No 9, 8 March 2020

2020, No 11, and 9 March 2020, No 14. The obligations and suspended payments pursuant to Article 5 of Decree-Law 2 March 2020, No 9 shall be carried out, without the application of sanctions and interests, in a lump sum by 16 September 2020 or by instalments up to a maximum of of four equal monthly instalments, with the payment of of the first instalment by 16 September 2020. It is not done to the reimbursement of what has already been paid.

3. In view of the state of emergency on

national territory relating to the associated health risk to the onset of pathologies deriving from viral agents communicable, declared by the deliberation of the Council of the ministers of 31 January 2020, published in the Journal Official No 26 of 1 February 2020, the deadlines for the adoption of legislative decrees due to expire between 10 February 2020 and 31 August 2020, which have not expired on the date of entry into force of this Act, are extended by three months from the expiry date of each and every one of them. The legislative decrees referred to in the first period, for which the period of adoption has expired on the date of entry into force of this Act, may be adopted within three months of the date of entry into force of this law, in accordance with the principles and criteria of guidelines and procedures laid down in the respective laws by proxy.

4. This law shall enter into force on the day subsequent to its publication in the Journal Officer.

(Omissis)."

Notes to Art. 1:

- The text of art. 7-sexies of the cited one is reported.
decree of the President of the Republic 26 October 1972, n.
633, as amended by this decree:

"Article 7-sexies (Territoriality - Special Provisions
relating to certain services provided to principals
non-taxable persons). - By way of derogation
by Article 7-ter, paragraph 1, letter b), are considered to be
carried out in the territory of the State if made to principals
non-taxable persons:

(a) brokerage services on behalf of and for
customer's account, when the transactions object
of intermediation are considered to be carried out in the
State territory;

(b) the supply of transport of goods other than
intra-Community transport, in proportion to distance
traveled in the territory of the State;

(c) the intra-Community transport services of
goods, when its execution begins in the
State territory;

(d) processing performance, as well as expertise,
relating to tangible movable property and operations rendered in
ancillary transportation activities, such as loading and unloading,
unloading, handling and the like, when they are performed in the
State territory;

(e) the provision of rental services, including
financial, rental and similar, not short-term, of
means of transport other than pleasure boats,

when the client is domiciled in the territory of the State or resident there without domicile abroad and always that are used in community territory.

the same benefits if provided to a person domiciled and residing outside the territory of the Community, yes.

considered to have taken place on the territory of the State when are used there;

(e-bis) the benefits referred to in point (e) relating to

to recreational craft, provided that the boat is actually made available in the territory of the State and the service is rendered by taxable persons there established and used in Community territory.

The same services, if the recreational craft is made available in a foreign country outside the Community and the lender is established in that same community State, shall be deemed to have taken place on the territory of the State when they are used there. To the same services, when the pleasure boat is made available in a State other than that in which the provider is established, point (e) shall apply;

(f) deleted;

(g) deleted.