



***SUBJECT: Approval of the data scheme to share online in compliance with the special regulation on the Value Added Tax (also called “Mini One Stop Shop”) as per Articles 74-quinquies, 74-sexies e 74-septies of the Decree of the President of the Republic dated 26th October 1972 no. 633, as amended by Law Decree dated 31st March 2015, no. 42 and identification of the competent office***

**THE DIRECTOR OF THE AGENCY**

According to the powers conferred by the rules in the following provision

**Agrees that:**

- 1. Approval of the data scheme on the identification request as per Article 74-quinquies of the Decree of the President of the Republic (D.P.R. in Italian) no. 633 dated 1972, the exercise of the option, pursuant to Article 74-sexies of the Decree of the President of the Republic no. 633 dated 1972, as well as informing of any amendment or voluntary cancellation of any data as per Article 74-quinquies of D.P.R. no. 633 dated 1972**
  - 1.1. Taxable individuals domiciled or residing outside the European Union, neither settled nor identified in any EU member, who are offering telecommunication, TV or radio broadcasting or electronic services, to non-taxable clients domiciled or resident in the EU, may make use of the special scheme as per Article 74-quinquies of the Decree of the President of the Republic dated 26th October 1972, no. 633.

To this purpose, the above individuals are lodging an on-line request to the Italian Revenue Agency, aimed at their own identification in Italy and providing the data included in Attachment A chart, according to the guidelines defined in provision no.122854 dated 30th September 2014, and available on the official Italian Revenue Agency website ([www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it)), in the apposite section in English.

1.2. Taxable individuals domiciled in the State territory or residing there who have not established their domicile abroad, and identified in Italy, as well as taxable individuals residing or domiciles outside the EU, who own an established company within the State territory, may, with the purpose of the fulfilment of the value added tax obligations on telecommunication, TV or radio broadcasting or electronic services, offered to non-taxable individuals domiciled or residing in the other EU members, opt for the application of the special provision as per Articles *74-quinquies* and *74-sixies* of the Decree of the President of the Republic. no. 633 dated 1972.

To this purpose, the above individuals are lodging an online request to the Italian Revenue Agency, aimed at their own identification in Italy and providing the data included in Attachment B chart, according to the guidelines defined in provision no.122854 dated 30th September 2014, and available on the official Italian Revenue Agency website ([www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it)), in the correspondent section.

1.3. The amendment of the data presented pursuant Section 1.1. and 1.2 and the interruption of the provision of the telecommunication, TV or radio broadcasting or electronic services, as well as the loss of the necessary requirements of the above scheme, are communicated on-line to the Italian Revenue Agency, as per Article *74-quinquies*, paragraphs 4 and 8 of the D.P.R. no. 633 dated 1972, by using the options available on the website as per Section 1.1 and 1.2.

## **2. Approval of the data scheme regarding the quarterly VAT Summary Statement of the operations, as per Article *74-quinquies*, Paragraph 6 of the Decree of the D.P.R. no. 633 dated 1972**

2.1. The individuals in Section 1.1, in order to fulfil the obligation in Article *74-quinquies*, Section 6, of the D.P.R. no. 633 dated 1972, even with no relevant transactions, shall lodge an online quarterly statement to the Italian Revenue Agency, by the 20th of the

month following a certain solar quarter, based on the chart in Attachment C, and make use of the specific tools available on the website ([www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it)), according to the guidelines in the correspondent section.

2.2. The individuals in Section 1.2, in order to fulfil the obligation in Article *74-quinquies*, Paragraph 6, of the D.P.R. no. 633 dated 1972 shall lodge, with the guidelines and terms in Section 2.1, a statement based on the statement scheme in Attachment D, and following the guidelines in Section 2.1

### **3. Identification of the competent office**

3.1 As far as the regulations listed in this provision are concerned, the Operating Centre of Venice shall have the competence of the support and liquidation tasks regarding the individuals' relationships as per Articles *74-quinquies*, *74-sixies* and *74-septies* of the Decree of the President of the Republic no. 633 dated 1972 coming from the application of the special regulation in question.

#### **Scope**

The optional affiliation to the special regulations called “*Mini One Stop Shop*” (from now on, “MOSS”) as per Title XII, Chapter 6, Sections 2 e 3 of the Regulation 2006/112/CE of the Council dated 28th November 2006, as amended by Regulation 2008/8/CE of the Council dated 12th February 2008, is expected for taxable individuals, either settled or not in the EU, aimed at fulfilling their VAT obligations, regarding their telecommunication, TV or radio broadcasting or electronic services to non taxable clients who, starting from 1st January 2015, are subject to VAT in the place the client is residing or domiciled.

The features of MOSS are regulated in detail by the Regulation for the Execution (UE) no. 815/2012 issued by the Commission on 13th September 2012 and by the Regulation (UE) no. 967/2012 of the Council dated 9th October 2012.

The European regulations have been implemented by the Legislative Decree no. 42 dated 31st March 2015 and published on the Official Journal no. 90 dated 18th April 2015.

In particular Article 2 Section 1 of the above mentioned Legislative Decree amends the Decree of the President of the Republic no. 633 dated 26th October 1972, and replaces Article *74-quinquies* and introduces Articles *74-sixies* and *74-septies* whereas the following Article 7 states that the competent offices and the necessary operation modes to implement the current regulations

should be defined through one or more provisions by the Director of the Italian Revenue Agency.

The amendments of Article *74 -quinquies* of the D.P.R. no. 633 dated 1972, which extends the scope of the special regulation for taxable individuals domiciled residing outside the EU, neither settled nor identified in any EU member, states the Article shall be applied to telecommunication, TV or radio broadcasting or electronic services offered to the above individuals as well as to electronic services offered to non-taxable clients domiciled or residing in the EU.

Specifically, Paragraph 2 of Article *74-quinquies* of the D.P.R. no. 633 dated 1972 states that the individuals residing outside the EU shall lodge an on-line request to be identified in Italy, pursuant the above special regulation (Paragraph 1), and that, in order to determine the Value Added Tax due for each solar quarter, they shall lodge an on-line summary statement of the telecommunication, TV or radio broadcasting or electronic services offered in each quarter (Paragraph 6).

Paragraph 8 of the same article *74-quinquies* states that “*All communications and statements in Paragraphs 1, 4 an 6 are drawn based on the models approved through a provision by the Director of the Italian Revenue Agency and pursuant the provisions by the EU regarding the obligations of the common electronic messaging broadcasting sent on-line to the Italian Revenue Agency and following the guidelines stated in the provision itself*”.

The new Article *74-sixies* of the D.P.R. no. 633 dated 1972 also allows taxable individuals domiciled or residing in the State territory who have not settled abroad, and identified in Italy, as well as taxable individuals domiciled or residing outside the EU, who own a stable company in the State territory, to opt for the application of the provisions of Article *74-quinquies* aimed at fulfilling their obligation on the Value Added Tax for telecommunication, TV or radio broadcasting or electronic services, offered to their non-taxable clients, residing or domiciled in the other EU members. In this case, the VAT number for each taxable individual as per Article 35, Paragraph 2, of the D.P.R. no. 633 dated 1972 is used also in relation to the exercised option.

The new Article *74-septies* of the D.P.R. no. 633 dated 1972 details the obligations regarding the above regulation by the identified individuals in another EU member on the Value Added Tax due for the offered telecommunication, TV or radio broadcasting or electronic services in the State territory.

This provision, as it implements the provisions included in the above mentioned

Paragraph 8 of Article 74-*quinquies*, approves the data scheme for the lodging of the request of identification pursuant Article 74-*quinquies*, to exercise the option in Article 74-*sixies*, of informing of any amendment of data or cancellation of the optional scheme as well as the quarterly summary statement of the transactions carried out.

This provision also states that the Operating Centre of Venice shall have the competence of the support and liquidation tasks regarding the individuals' relationships as per Articles 74-*quinquies*, 74-*sixies* and 74-*septies* of the D.P.R. no. 633 dated 1972 coming from the application of the special regulation in question.

The data included in the attachments of this provision, detailed as per the above mentioned Regulation no. 815/2012, as well as the entire identification process for VAT purposes and for the interested individuals to exercise the option and subsequently lodge their statement are available on the website ([www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it)), in the section devoted to the on-line fulfilment of the above obligation for that particular category as per Paragraph 8 of Article 74-*quinquies* of the D.P.R. no. 633 dated 1972.

The entire identification process, aimed at the opting in, amending data, cancelling and lodging the quarterly statement is available on the official website of the Italian Revenue Agency ([www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it)) in the correspondent section in English.

## **Regulation References**

### *Attributions of the Director of the Italian Revenue Agency*

Legislative Decree no. 300 dated 30th July 1999, including the “*Reforms of the Governmental organization, as per Article 11 of Law dated 15th March 1997, no. 59*” (Art. 57; Art. 62; Art. 66; Art. 67, Paragraph 1; Art. 68, Paragraph 1; Art. 71, Paragraph 3, Letter a); Art. 73, Paragraph 4);

Statute of the Italian Revenue Agency, published on the Official Journal no. 42 dated 20th February 2001 (art.5, paragraph 1; art.6, paragraph 1);

Regulation for the Italian Revenue Agency Management, published in the Official Journal no. 36 on 13th February 2001 (Art. 2, Paragraph 1);

Decree of the Finance Minister dated 28th December 2000, published in the Official Journal no. 9 dated 12th February 2001.

### *Reference Legislation*

Decree of the President of the Republic dated 26th October 1972, no. 633, and following amendments “*Establishment and regulation of the Value Added Tax*”;

Law no. 88 dated 7th July 2009: *“Provisions for the fulfilment of the obligations deriving from Italy being a EU member (EU Law 2008)”*;

Directive 2006/112/CE of the Council, dated 28th November 2006, on the common system of the Value Added Tax;

Directive 2008/8/CE of the Council, dated 12th February 2008, amending Directive 2006/112/CE as far as the services hosting venue is concerned;

Regulation (EU) no. 904/2010 of the Council dated 7th October 2010 on the administrative cooperation and fight against fraud in Value Added Tax;

Implementing Regulation (EU) no. 282/2011 of the Council, dated 15th March 2011, detailing the provisions on the application of the Directive 2006/112/CE on the common system of the Value Added Tax;

Commission Implementing Regulation (EU) no. 815/2012, dated 13th September 2012, detailing the application of the Regulation (UE) no. 904/2010 of the Council, regarding the special scheme to be applied to non-settled taxable individuals offering telecommunication, TV or radio broadcasting or electronic services, to non-taxable individuals;

Regulation (EU) no. 967/2012 of the Council, dated 9th October 2012, to amend the Regulation (EU) no. 282/2011 for the implementation of the special schemes applied to non-settled taxable individuals offering telecommunication, TV or radio broadcasting or electronic services to non-taxable individuals;

Implementing Regulation (EU) no. 1042/2013 of the Council, dated 7th October 2012, to amend the Regulation (EU) no. 282/2011 regarding the services hosting venue;

Legislative Decree 31st March 2015, no. 42, published in the Official Journal no. 90 on 18th April 2015: *“Implementation of the Directive 2008/8/CE amending Directive 2006/112/CE as far as the services hosting venue is concerned”*;

The publication of this provision on the website of the Italian Revenue Agency shall replace the publication in the Official journal, as per Article 1 Paragraph 361 of the Law dated 24th December no. 244.

Rome, 23rd April 2015

THE DIRECTOR OF THE AGENCY

Rossella Orlandi

**Attachment A**

*Data scheme aimed at the identification application for Value Added Tax purposes, as per*

*Article 74-quinquies of the Decree of the President of the Republic 26th October 1972, no. 633*

The data included in the scheme available in English on the Italian Revenue Agency website as per point 1.1 regarding the registration for identification purposes in Italy of non-taxable individuals or residents outside the EU who are neither settled nor identified in any EU member, are hereby detailed:

- 1) Natural persons: surname, name, place and date of birth, and company name, if any;
- 2) Other than natural person: company name;
- 3) The Country where the taxable person's company is headquartered;
- 4) Full address of the company;
- 4) Electronic addresses: e-mail addresses and websites;
- 5) Tax Identification Number given by the Country of residence or domicile, if any;
- 6) Declaration stating he/she/it has not been already identified for VAT purposes in the EU;
- 7) Bank details: account name, OBAN, IBAN and BIC numbers;
- 8) Scheme starting date if prior to the registration date;
- 9) Reference name: name, surname, e-mail address and phone number of the individual the Italian Revenue Agency may refer to request information or send communications.

***Attachment B***

*Data scheme aimed at the identification application for Value Added Tax purposes, as per Article 74-sixies of the Decree of the President of the Republic 26th October 1972, no. 633*

The data included in the scheme available on the Italian Revenue Agency website as per point 1.1. regarding the exercise of the option by taxable individuals domiciled or residing in the State territory, who have not set their domicile abroad, and are identified in Italy, as well by taxable individuals domiciled or residing outside the EU and owning a stable company within the State territory, are the following:

- 1) VAT number;
- 2) Electronic addresses: e-mail addresses and websites;
- 3) The Country where the taxable person's company is headquartered if outside the EU;
- 4) VAT individual numbers, if available; alternatively, the tax numbers given by any other EU member, and differing from the identification number, in which the stable company/ies is/are headquartered;
- 5) Full postal addresses and company names of the stable companies in one or more EU members differing from the identification country;
- 6) VAT numbers as a non-settled taxable individual given by the EU members;
- 7) Bank details: account name, IBAN and BIC numbers;
- 8) Scheme starting date if prior to the registration date;
- 9) Reference name: name, surname, e-mail address and phone number of the individual the Italian Revenue Agency may refer to request information or send communications;
- 10) Declaration stating whether the taxable individual belongs to a certain VAT category or not.



**Attachment C**

*Data scheme aimed at the quarterly summary VAT statement, detailing the transactions carried out by the identified taxable individuals, as per Article 74-quinquies of the Decree of the President of the Republic 26th October 1972, no. 633*

The data included in the scheme available in English on the Italian Revenue Agency website as per point 2.1, regarding the VAT quarterly statement are the following:

- 1) Identification number given to the individual domiciled or residing outside the EU;
- 2) Solar year and quarter in question;
- 3) Start and end date of the period in case the taxable individual lodges more than one VAT statements in the same quarter;
- 4) Residence or domicile code of the EU member of the clients;
- 5) Net amount of the telecommunication, TV or radio broadcasting or electronic services, after VAT and for a certain period, for each residence or domicile EU member, and its rates breakdown;
- 6) Rates applied to the clients due to their domicile or residence EU member;
- 7) Amount of the Value Added Tax and its rates breakdown, for each domicile or residence EU member of the clients;
- 8) Total amount of the due tax.

**Attachment D**

*Data scheme aimed at the quarterly summary VAT statement, detailing the transactions carried out by the identified taxable individuals, as per Article 74-sixies of the Decree of the President of the Republic 26th October 1972, no. 633*

The data included in the scheme available on the Italian Revenue Agency website as per point 2.2, regarding the VAT quarterly statement are the following:

- 1) VAT number;
- 2) Solar year and quarter in question;
- 3) Start and end date of the period in case the taxable individual lodges more than one VAT statements in the same quarter;

for the services offered in the headquarters of the stable company within the country territory and for each EU member the clients are residing or domiciled, and for which the VAT is due:

- 4) Residence or domicile code of the EU member of the clients;
- 5) Net amount of the telecommunication, TV or radio broadcasting or electronic services, after VAT and for a certain period, for each residence or domicile EU member, and its rates breakdown;
- 6) Rates applied to the clients due to their domicile or residence EU member;
- 7) Amount of the Value Added Tax and its rates breakdown, for each domicile or residence EU member of the clients;
- 8) Total amount of the due tax.

for the services offered by stable companies in other EU members, as well as the data in points 4, 6, 7 and 8:

- 9) Net amount of the telecommunication, TV or radio broadcasting or electronic services, after VAT and for a certain period, for each residence or domicile EU member of the clients, differing from the company headquarters' country and its rates breakdown;
- 10) Individual VAT number or Tax number of the stable company, including the country code of the taxable individual;

for the services offered in the headquarters of the stable company within the country territory

and for the services offered by stable companies in other EU members:

- 11) Total amount of the tax due for the telecommunication, TV or radio broadcasting or electronic services carried out in the headquarters of the business or stable company within the State territory and by all stable companies in all other EU states.