



Definition of the registration guidelines, for VAT purposes, as per Article 2, Paragraph 3, of the regulation (EU) no.967/2012 of the Council, dated 9th October 2012, detailing the provisions for the application of the Directive 2006/112/CE of the Council, dated 28th November 2006, regarding the common system on the Value Added Tax

THE DIRECTOR OF THE AGENCY

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

Agrees that:

1 Registration guidelines to special schemes called “Mini One Stop Shop” for VAT purposes

- 1.1. For the purpose of the voluntary affiliation to special schemes called “Mini One Stop Shop” (from now on, “MOSS”) as per Title XII, Chapter 6, Sections 2 and 3 of the Directive 2006/112/CE of the Council dated 28th November 2006, as amended by the Directive 2008/8/CE of the Council, dated 12th February 2008, legally effective from the entry into force date of the implementing Legislative Decree, taxable individuals offering telecommunication, TV or radio broadcasting or electronic services to non-taxable clients domiciled or resident in the EU, shall follow a registration process, directly and electronically, by using the tools available on the Italian Revenue Agency website (www.agenziaentrate.gov.it).
- 1.2. Taxable individuals domiciled or residing in the State territory, who have not settled their domicile abroad, and have been identified in Italy, as well as taxable individuals domiciled or residing outside the EU who own a stable company in the State territory, shall use the available tools through the online services of the Italian Revenue Agency, upon provision of their own personal information. The registration is online, and includes the insertion of the requested data according to the instructions.

1.3. Taxable individuals domiciled or residing outside the EU, who are neither identified nor settled in any EU member, and choose to be identified in Italy, shall register via an online form available on the Italian Revenue Agency website, in the free access section in English.

The Agency, through its Operating Centre in Venice, and after verification, sends an e-mail to the applicant containing a VAT number, a code to access the Agency online services, the first access password and the first 4 digits of the PIN code, along with the instructions in English to access all tools for the applicant to complete the registration process.

Scope

The Directive 2006/112/CE of the Council, dated 28th November 2006 (VAT Directive), as amended by Directive 2008/8/CE of the Council dated 12th February 2008, details the voluntary affiliation to two special schemes called *MOSS* for taxable individuals, either settled or not in the EU (*UE scheme* and *non-EU scheme*), aimed at fulfilling the VAT obligations regarding the provision of telecommunication, TV or radio broadcasting or electronic services, to non-taxable clients, who, starting from 1st January 2015, are subject to VAT in the country where the client is domiciled or resides.

In order to facilitate the entry into force of the new scheme, the regulation (EU) no. 967/2012 of the Council, dated 9th October 2012, which amends the regulation for the execution (EU) no. 282/2011, dated 15th March 2011, mandatory and directly applicable in all EU members, sets the detailed rules valid from the 1st January 2015.

However, Article 2, Paragraph 3 of the same regulations states “*EU members authorize (...) non-settled taxable individuals to share their information from 1st October 2014 (...) for the purpose of the registration in the special schemes for non-settled taxable individuals providing with telecommunication, TV or radio broadcasting or electronic services, to non-taxable clients*”.

Bearing in mind the need to safeguard the position of Italy within the obligations the country has towards the EU, this provision allows the submission of the required information for the *MOSS* scheme registration purpose by the affected operators, starting from 1st October 2014, provided the subsequent implementing regulation will enter into force, as it will determine the actual scope of the schemes from 1st January 2015.

Hence this provision, as it executes the dispositions in the above mentioned

Article 2, Paragraph 3, of the Regulation no.967/2012, details the guidelines to allow the registration application, to be submitted exclusively online and directly, to the purpose of the affiliation to the above mentioned schemes.

The entire registration process is available on the website www.agenziaentrate.gov.it in the correspondent section, available in English.

Regulation References

Attributions of the Director of the Italian Revenue Agency

Legislative Decree no. 300 dated 30th July 1999, including the government Reform, 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 by the Italian Revenue Agency, published in the Official Journal no.42 dated 20th February 2001 (Art. 5, Paragraph 1; Art. 6, Paragraph 1);

Regulation for 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 on 12th February 2001.

Reference Legislation

Decree of the President of the Republic dated 26th October 1972, no.633 and subsequent amendments: Establishment and regulations on 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;

Implementation 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;

Implementation Regulation (EU) no. 967/2012 of the Council, dated 9th October 2012, amending the execution Regulation (UE) no. 282/2011, 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. 1042/2013 of the Council, dated 7th October 2012, to amend the regulation (EU) no. 282/2011 regarding the services hosting venue;

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

Commission Implementation 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;

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, 30 September 2014

THE DIRECTOR OF THE AGENCY
Rossella Orlandi