

Italy

13th Directive VAT refunds

I. RECIPROCITY AGREEMENTS – Article 2(2)

1) Does your country have any reciprocity agreements?

Yes

2) If yes, what countries are included in the reciprocity agreements?

SWITZERLAND (G.U. N. 87 of the 15/04/1998, supplemento ordinario n.70) and NORWAY (there is a diplomatic “exchange of notes” which is not published in the Official Gazette)

3) What is the equivalent third country tax to which the reciprocity agreements relate?

VAT

4) What goods and services are allowable under the reciprocity agreements?

Goods and services related to the economic activity of the applicant. Tax must be deductible upon the provisions of Art.19 of DPR 633/72 and following articles.

5) Are there any specific or additional rules applicable in relation to the reciprocity agreements?

No

6) If your country has no reciprocity agreements, do you still allow refunds?

Yes, but an appointed fiscal representative is required.

II. TAX REPRESENTATIVES – Article 2(3)

7) Does your country require the appointment of a tax representative?

Yes, but only when the taxpayer is a third Country resident and there is no reciprocity agreement with that Country.

8) What conditions are imposed when appointing a tax representative?

A fiscal representative should be appointed before carrying out the first operation. The evidence of this appointment could be done through a “public act”, a private document officially recorded, a private document included in a specific registry held by the relevant Office (the relevant Office is identified in relation to the fiscal address of the fiscal representative).

III. REFUND ARRANGEMENTS – Article 3(1)

9) What are the time limits that are applied for making a claim?

The claim should be introduced by the 30th June of the year following the tax period to which the refund refers.

The claim can be introduced:

- Directly to the relevant office that is the CENTRO OPERATIVO DI PESCARA – VIA RIO SPARTO 21 – 65129 PESCARA – PE – ITALY;
- By postal service;
- By express courier;

In the last two cases the date of postage must be before the 30th of June.

10) What periods are eligible for a refund?

The minimum amount refunded for a period less than 1 year (quarterly or 6 monthly) is 200 €. An amount less than 200€ but more than 25 € can be refunded on annual basis.

If the total amount of the refund is not less than 200 € then the claim can be sent for a period shorter than 1 year:

1st quarter (January, February, March).

2nd quarter (April, May, June).

3rd quarter (July, August, September).

4th quarter (October, November, December).

1st six months.

2nd six months.

If the total amount of the refund per period is less than 200 € then the claim can be sent annually.

In any case the total amount of the refund must be greater than 25 €

11) Where shall the applications be made?

CENTRO OPERATIVO DI PESCARA – VIA RIO SPARTO 21

65129 PESCARA – PE

ITALY

12) What is the minimum amount of VAT that can be refunded?

The minimum amount refunded for a period less than 1 year (quarterly or 6 monthly) is 200 €. An amount less than 200€ but more than 25 € can be refunded on annual basis.

13) How can the applicant receive an application form?

Download from

www.agenziaentrate.it

http://www.agenziaentrate.it/ilwwcm/resources/file/ebba3c4df5f09df/mod_iva79.pdf

14) What languages may be used for completion of the form?

The model Vat 79 must be completed in Italian (Circ. 03/08/1982.) (However a request completed in another EU language is mostly accepted)

15) What information is requested on the application form? Please could you provide a copy of the form or a website link?

It is required:

- to declare if other refunds have been requested by the same applicant;
 - to declare the registered VAT number (if known);
 - to declare the last name and name or corporate name of the applicant;
 - to declare the kind of economic activity carried out by the applicant;
 - to declare the fiscal office and registered VAT number in the State of establishment, domicile or permanent residence of the applicant;
 - to declare the period to which the refund refers;
 - to declare the refund amount requested;
 - to declare the means of repayment sought (bank account or postal account) and details;
 - to declare the total number of annexes and types of annexes;
 - a listing of the details of the supply of goods and services acquired as a taxable person;
- to declare that no supplies of goods or services have been made in the Member State of the refund during the period to which the refund refers;
- to declare having carried out only supplies of services for which the recipient is liable to pay the tax or transport services and services related to such transport services;
 - to declare that the information provided is true;
 - a formal commitment from the applicant that any undue refund will be sent back;
 - a listing of the different VAT amounts relating to the period to which the claim refers.

16) Is any information optional? If yes, what information?

The refund applicant is invited to provide the fax number and the e-mail address but this is not compulsory (that information is not required formally in the model Vat 79).

17) Who is authorised to sign the application form?

The applicant or the person acting on his behalf (by means of a “procura notarile”).

18) What evidence is required to support an application?

A certificate issued by the tax administration of the country where the applicant is established confirming that the applicant is acting as a taxable person. Such a certificate expires one year after the date of issue and should be presented only once.

The originals of invoices or importation documents (with the annexes) should quote the details of the applicant requesting the refund.

19) What time-limits does your country apply to making a refund?

If the claim is received, the reimbursement is paid within six months from the date the claim is received.

If the claim is rejected, the reason of the rejection is communicated within six months from the date the claim is received. Against such a rejection it is possible to introduce an appeal.

Interest on money refunded late is applied from the 180th day following the date the claim is received.

In any case interest is suspended when documents requested from the claimant are not supplied within 15 days from the date of the request and starts again when the documents are presented.

The reimbursement is made according to the following.

“Foreign bank account” in Italy opened in an accredited bank in the claimant’s name or “Foreign postal account”.

The reimbursement can be paid to an account in the name of the claimant in the country of the claimant. In this case details of the BIC (Bank identifier code) and IBAN (International bank address number) are required.

IV. ELIGIBILITY– ARTICLE 4(2)

20) Are there any other conditions applicable?

No

21) Are certain types of expenditure excluded and if so which?

No. (The refund is limited to deductions which can be made in Italy according to Article 19 et seq. of D.P.R 633/72)

V. MAJOR DIFFERENCES BETWEEN REFUNDS UNDER THE 13TH AND THE 8TH (79/1072/EEC) DIRECTIVE

22) What are the main procedural differences between applying for a VAT refund based on the 8th Directive and a refund based on the 13th Directive?

There are no differences provided there is a reciprocity agreement. In the absence of a reciprocity agreement a fiscal representative needs to be nominated and the refund should be requested in the standard way.

23) Do certain types of expenditure give rise to refund under the 8th Directive but not under the 13th Directive? If yes, please specify the types of expenditure.

No, see point 21.