



Simplifications for INTRASTAT listings

In 2018 new simplified rules have been introduced for filling-in and submitting EC Lists (so-called INTRASTAT listings). In particular, the obligation to submit purchases INTRASTAT listings on a quarterly basis has been abolished.

The simplifications introduced apply to operations carried out from the beginning of this year and which will have to be reported starting from 26 February 2018¹, whereas listings relevant to December 2017 or to the last quarter of 2017, due by 25 January 2018, are submitted in accordance with rules in force in the previous year.

The provision by the Director of the Revenue Office n. 194409/2017 dated 25 September 2017², introduced

new rules concerning INTRASTAT listings³, explained in detail below.

The guidelines to fill-in INTRASTAT listings have also been updated with the provision by the Director of the Customs and Monopolies Agency n. 13799/RU dated 8 February 2018⁴.

A. Simplifications relevant to purchases of goods and/or services

Forms INTRA-2 bis and INTRA-2 quater, concerning respectively intra-EU purchases of goods and purchases of generic services⁵ from entities resident in other EU member States, are now mandatory only for taxable persons required to submit INTRASTAT listings on a monthly basis, whereas the obligation is no longer in place for taxable persons following a quarterly submission (without prejudice to the

¹ The deadline for the submission scheduled for 25 February 2018 (Sunday) has been postponed to the first subsequent working day.

² Issued in accordance with the Director of the Customs and Monopolies Agency and with the National Statistics Institute.

³ The provision enforces the norm under art. 50, para. 6 of Law Decree n. 331 dated 30 August 1993, as amended by art. 13, para. 4-quarter of Law Decree n. 244 dated 30 December 2016.

⁴ Issued in accordance with the Director of the Revenue Office and with the National Statistics Institute.

⁵ These are provisions of services under art. 7-ter of Presidential Decree n. 633 dated 26 October 1972, rendered to Italian taxable persons by entities in other EU States.

possibility of a quarterly submission⁶). Data relevant to operations carried out by the latter – as explained in the abovementioned Revenue Office provision – will actually be gathered only for statistics purposes, through the communication fulfilments these taxable persons have to comply with (periodic Communication of data of invoices issued and received⁷ - so called “Spesometro” - and invoices filed electronically for those who adopted the optional regime) and will be “made available by the Customs and Monopolies Agency to ISTAT (the National Statistics Institute) and to the Bank of Italy” following the same timing as the one used for the collection of invoices data.

The obligation to submit purchases INTRASTAT listings must be complied with in 2018, only for statistic purposes, by taxable persons required to submit forms on a monthly basis:

- Form INTRA-2 *bis*: to be submitted by taxable persons who carried out intra-EU purchases of goods for a minimum total amount of EUR 200,000 during at least one of the four preceding quarters;
- Form INTRA-2 *quater*: to be submitted by taxable persons who purchased generic services by entities in other EU member States for a minimum total quarterly amount of EUR 100,000 during at least one of the four preceding quarters.

We specify that although INTRASTAT forms are submitted for mere statistic purposes, columns requiring fiscal data also need to be filled-in.

We also recall that the fulfilment above is mandatory for all subjects carrying out intra-EU purchases for VAT purposes, namely:

- subjects which carry on a business, practice arts or professions;

- Public Bodies and other non-commercial entities, also when carrying on purchases for institutional purposes;
- entities carrying on out-of-scope of VAT supplies, having a VAT number⁸.

B. Simplifications for the sale of goods

Notwithstanding the submission of listings for intra-EU sales (Form INTRA-1 *bis*) for fiscal purposes according to the ordinary monthly or quarterly deadlines - depending on whether the threshold of EUR 50,000 was exceeded in one of the four preceding quarters or not - some statistic simplifications have been introduced for taxable persons submitting listings on a monthly basis. The filling-in of columns relevant to statistic data is optional for taxable persons who carried out intra-EU sales of goods for a total quarterly amount lower than EUR 100,000.

C. Other simplifications

The service code to be reported in column 7 of Form INTRA-1 *quater* (for services rendered) and in column 8 of Form INTRA-2 *quater* (for services purchased) is limited to the first 5 figures of the classification of products by activity (CPA), as the indication of the entire 6-figure numeric code is no longer required.

On a final note, as regards the thresholds to be kept as reference when submitting the monthly or quarterly forms, the abovementioned provision by the Revenue Office specifies that the threshold must be checked separately for each category of operations (purchase of goods or services, sale of goods, provisions of services). Therefore, the INTRASTAT listings will have to be submitted monthly only for those categories for which the threshold was exceeded.

D. Effects on the registration in the VIES database

We recall that VAT taxable persons wishing to carry out the intra-EU transactions above, have to be

⁶ Taxable persons who “optionally” decide to submit INTRASTAT listings relevant to purchases on a quarterly basis, are required to comply with the fulfilment for the entire calendar year.

⁷ See art. 21 of Law Decree n. 78 dated 31 May 2010.

⁸ Entities which do not carry out commercial activities, but which exceeded the EUR 10,000 threshold of intra-EU purchases of goods in the previous or current year, or which opted for the taxation in Italy in case of intra-EU purchases below the threshold.

registered in the VIES database (VAT Information Exchange System). Applications for the registration in this database can be filed at the time the attribution of the VAT number is requested or later by filling-in the box “intra-EU transactions” of “Quadro I” (Section I) of forms AA7/10 (entities other than individuals) or AA9/10 (individual entities and self-employed)⁹.

Registration in the VIES database is effective immediately at the date of the application, except for further notifications by the Revenue Office on the correctness and legitimacy of the applicant’s declarations and on the regular submission of listings on intra-EU transactions.

A taxable person can be excluded from the VIES database by the Revenue Office in case it does not submit INTRASTAT listings for four subsequent quarters, as it is supposed that it no longer carries out intra-EU transactions. Should this not be the case, in order to continue being registered in the VIES database, the taxable person must submit, within sixty days from the notification of exclusion, documents relevant to intra-EU transactions carried out in the four preceding quarters.

In the case under analysis, we deem that the submission of INTRASTAT listings just for one of the four categories (intra-EU purchases/sales of goods or

purchase/provision of services) allows the taxable person to maintain its VIES registration.

On the contrary, the situation is more complex for those taxable persons registered for VAT purposes in Italy¹⁰ which carry out only intra-EU purchases of goods and generic services from entities in other member States, but are not required to submit INTRASTAT listings (on a monthly basis), for the reasons mentioned above. In this case the taxable person registered for VAT purposes in Italy which does not submit, even optionally, the purchases listings (of goods and/or services), may be periodically cancelled from the VIES database, with the subsequent need to keep on submitting (upon receiving the notification of exclusion) appropriate documentation in order to provide evidence of the intra-EU transactions carried out in the four preceding quarters. Anyway, this seems particularly burdensome. Clarifications from the Revenue Office are therefore expected, also as concerns the coordination between the possibility to maintain the VIES registration and the submission of periodic Communications, which, as mentioned above, allow the Revenue Office to acquire those data no longer provided via the filing of quarterly INTRASTAT listings.

⁹ See the Provision by the Director of the Revenue Office n. 2014/159941 dated 15 December 2014. Moreover, non-commercial entities not subject to VAT fill in box “C” of Section A of form AA7/10 for the same purposes.

¹⁰ Among these are also entities out-of-scope of VAT which do not carry out any commercial activity, but which have a VAT number.

Contacts

We will be glad to assist you with carrying out the checks needed and the relevant fulfilments.



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