

Taxation - Italy's adhesion to Cross Border Ruling (CBR) on VAT

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On 29th December 2015, with the note n. 165827/2015 issued by the Italian Agency of Revenue (known also as Agenzia delle Entrate), **Italy finally joins the pilot-project on “Cross Border Ruling” on VAT**, launched by the European Union in 2013.

Italian taxpayers, who wish to carry out an economic activity abroad, may be doubtful and concerned with the applicability and the enforcement of VAT's measures. **The CBR**, in order to prevent tax-evasion-phenomena, **provides taxpayers with an advisory activity by the chance of filing precise petitions to the Agency of Revenue, which will communicate, in response, the fiscal point of view concerning the value-added tax's application (so called “ruling”)**.

To file a valid petition, **only two necessary conditions must be satisfied: the economic operations must be transnational and complex**. If the use of the attribute “transnational” is understandable due to the European origins of the valued – added tax, doubts, reinforced by the lack of definition in the note, arise from the use of the term “complex”, whose interpretation is still a matter of study by professionals.

The Italian fiscal authority clarifies, however, that the ruling, issued within the framework of CBR's procedure, does not entail the same consequences (especially regarding the terms for a correct presentation of the petition) deriving from the ordinary and special rulings conceived by the Italian legal system. Therefore, **the adhesion to the CBR has to be intended only as a part of the advisory activity exercised by the Agency of Revenue**.

Among the other 15 member States who joined the Cross Border Ruling, it has to be outlined the presence of Sweden, Great Britain, Portugal, Malta, France, Finland and Spain.

[\(Nota n. 165827/2015 del Direttore dell'Agenzia delle Entrate\)](#)

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