

News about Intrastat models

The Italian Tax Authority has published the regulation no. 194409/2017 "Measures to simplify taxpayers communication obligations with regard to summary lists of Intra-Community transactions (i.e. "Intrastat")" - Implementation of Article 50, paragraph 6 of Decree-Law no. 331, as amended by art. 13, paragraph 4-quater, of Law-Decree 30 December 2016, no. 244, converted, with modifications, by Law 27 February 2017, no. 19

The new regulation has introduced the following simplifications:

1. Simplifications for summary lists of goods purchase (INTRA 2bis Model)

1.1. The VAT subjects present, for statistical purposes only, the summary lists of Intra-Community purchases of goods with reference to monthly periods, if the total quarterly amount of such purchases is, at least for one of the four previous quarters, equal to or greater than 200,000 euros.

1.2. For the VAT subjects not obliged to file the Intra-Community purchases on monthly basis, the summary lists of the intra-Community acquisitions of goods is acquired, for statistical purposes only, by the Revenue Agency through the communication mentioned in Article 21 of the Law Decree no. 78/2010 (so called "Spesometro"), or in article 1 of the Legislative Decree. no. 127/2015, and made available to the Customs and Monopoly Agency, to Istat and to the Bank of Italy.

2. Simplifications for summary lists of services purchase (INTRA 2quater Model)

2.1. The VAT subjects present, for statistical purposes only, the summary lists of the services mentioned in Article 7-ter of the decree of the President of the Republic of 26 October 1972, no. 633, acquired by taxable subjects established in other Member States of the European Union, with reference to monthly periods, if the total quarterly amount of such purchases is, for at least one of the previous four quarters, equal to or greater than 100,000 euros.

2.2. For the VAT subjects not obliged to submit the Intra-Community purchase of services on monthly basis, the summary lists of the Intra-Community purchases of services are acquired, for statistical purposes only, by the Revenue Agency through the communications mentioned in Article 21 of the Law Decree no. 78/2010 (so called "Spesometro") or article 1 of the Legislative decree no. 127/2015, and made available to the Customs and Monopoly Agency, to Istat and to the Bank of Italy.

2.3. For the purposes of compiling the "Service Code" field, reported in the summary lists of Intra-Community purchases of services, reference should be made to the first five digits of codes related to activities (CPA).

3. Simplifications for summary lists relating to the supply of goods (INTRA 1bis Model)

3.1. The compilation of statistical data in the summary lists relating to the Intra-Community supply of goods is optional for those subjects submitting the lists with monthly frequency but which did not realize, in any of the previous four quarters, intra-Community supplies of goods for a total quarterly amount equal to or greater than 100,000 euros.

4. Simplifications for summary lists of supply of services (INTRA 1quater Model)

4.1. For the purposes of compiling the "Service Code" field in the summary lists for Intra-Community supply of services, reference should be made to the first five digits of codes related to activities (CPA).

5. Effective date

5.1 The provisions shall apply to summary Intracommunity lists with reference to periods starting from January 2018.

We will provide new details as soon as new models and instructions are available

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We are available for any further clarification

Kind regards

Baldazzi Zattera & Associati