



## **Clarification to split payment system**

**Country** - Italien

**Submission Date** - 31/10/2018

The Italian Tax Authority published Ruling Answer No. 15 clarifying that supplies of goods and services to qualifying public bodies are subjected to the split payment system when:

- The respective supplies are made in Italy;
- These supplies are not VAT zero-rated or VAT exempt.

We remain at your disposal if you wish further information or analysis.