



VAT Treatment of the supply of electronic databases

Country - Italien

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The Italian Tax Authorities published Ruling Answer No. 69 clarifying that the standard VAT rate of 22% applies to supplies of electronic databases which grant their users access to electronic books and publications not identified by ISBN or ISSN. Supplies of newspapers, daily news, releases of press agencies, books and publications with periodical issues, identified by ISBN or ISSN and issued through electronic means, are subject to the super-reduced VAT rate of 4%.

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