



## **Postponed deadlines for several VAT obligations**

**Country** - Italien

**Submission Date** - 15/03/2019

The deadlines for the following VAT reporting and paying obligations have been postponed by the Decree of the President of the Council of Ministers of 27 February 2019:

- filing deadline of the communication of data on invoices related to the last two quarters, or the last semester, of 2018 has been postponed to 30 April 2019;
- filing deadline of the communication of data of transactions carried on with counterparts established abroad has been extended to: 30 April 2019 for the periods January 2019 and February 2019, and to 31 May 2019 for the periods March 2019 and April 2019;
- filing of the communication of data on periodical VAT calculations for the last quarter of 2018 has been postponed to 10 April 2019;
- the payment of VAT due for the first quarter of 2019 by taxable persons facilitating, through the use of an electronic interface, distance sales of mobile phones, game consoles, tablet PCs and laptops has been postponed

from 16 April 2019 to 16 May 2019, with the application, however, of a 0.4% monthly late interest.

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