



## **Italian territories to be a part of EU customs territory**

**Submission Date - 31/03/2019**

Effective as from 1 January 2020, the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano will be considered as part of the EU Customs territory and within the scope of the Excise Directive. These will remain out of the territorial scope of the EU VAT Directive (2006/112).

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