



Supply of services related to immovable propriety

Country - Italy

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The Italian Tax Authority published Law Principle No. 2, clarifying that a supply of services to a foreign purchaser, by granting the right to use an immovable property for a congress and by providing other related services during certain sports events, is deemed to be related to immovable propriety located in Italy, given that:

- The right to use the immovable property is crucial for the complete supply; and
- The other services are ancillary to the overall supply.

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