



Clarifications on VAT grouping regime

Country - Italy

Submission Date - 18/01/2019

The VAT grouping regime is effective from 1 January 2019 to taxable persons that opted for it until 15 November 2018.

In this context, Circular No. 19/E provides further clarifications on the application of this regime, including the conditions and procedure that must be followed in order to apply for it. It also contains clarifications of the effects of the regime with respect to transactions carried out between members of the same VAT group and between a member and third parties, and also provides an explanation on the role and duties of the representative of the VAT group.

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