



Clarification on Intra-Community supplies of goods processed in a Member State different from that where the customer is established

Country - Italy

Submission Date - 18/01/2019

Through the Law Principle No. 10/2018, the Italian Tax Authorities clarified that, in the context of a transaction where the goods are first delivered from Italy (Member State "A") to a taxable person in another Member State (Member State "B") for processing these goods, before being delivered to their purchaser's final destination (Member State "C"), this transaction is qualified as an intra community delivery from Member State "A" to Member State "C" if:

- The purchaser is registered for VAT purposes in the Member State "B" (where the processing takes place);
-

The goods have, as final destination, the Member State “C” (where the customer is established) and not the Member State “B” (where they are processed); and

- The transfer of ownership of the goods takes place in the Member State “C”.

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