



## **Clarifications on services related to immovable property**

**Country** - Italy

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The Italian Tax Authorities issued clarifications on the VAT treatment of supplies of goods and services related to immovable property. In this context, in the case of ancillary services related to immovable property, in which some of the services are mandatory and others are only optional, the Italian tax authorities clarified that both are considered as being ancillary to the main supply, and therefore both are taxable where the property is situated.

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