

11-2019

08/11/2019 **Italy** - Clarifications regarding Carpooling services

The Italian tax authorities provided, on the Ruling Answer No. 461, the following clarifications regarding the supply of carpooling services:

- the costs supported by employers for the supply of these services are deductible within the limits established by the law;
- the amounts paid by riders to drivers to share the travel costs are not subject to VAT; and
- the amounts withheld by the providers of the carpooling platforms are subject to VAT.