

02-2020

14/02/2020 **Italy** - VAT deduction on the importation of goods

The Italian Tax Authorities have recently provided clarifications regarding the right to deduct the VAT incurred with importation of goods.

According to the clarifications provided the debtor of this VAT is the owner of the goods and not the customs agent who acts as its indirect representative. In this context, the right to deduct such import VAT belongs to the person who receives the goods and that will use them in the frame of its business activity, provided that the respective customs declaration is properly recorded on its purchase VAT ledgers.

14/02/2020 **Italy** - Single recapitulative invoice

The Italian Tax Authorities have recently provided clarifications regarding recapitulative invoices for supplies of services performed in the same calendar month to the same customer.

The Italian Tax Authorities clarified that the time of supply of services does not depend on the time when the services are carried out, instead, the respective chargeable event occurs when the service is paid or invoiced, if earlier.

In light of the above, when a supplier has not received any payment, a single recapitulative invoice can be issued, listing all services provided during the relevant month, which must be transmitted through the ITA SdI system within the next 12 days.

07/02/2020 **France** - Reporting for online platforms operators

A new reporting obligation entered into force in 1 January 2020 for online platform operators.

This obligation foresees the submission of a recapitulative document, until 31 January of the following year, regarding the transactions subject to VAT performed by the online platform users during the previous year.

07/02/2020 **Spain** - Quick fixes

The Spanish Tax Authorities have published, in the beginning of February 2020, the transposition into the Spanish VAT act of the Directive 2018/1910, regarding the

harmonization and simplification of VAT for cross-border trade.