

As from 1 April 2021, it is possible to register for the VAT OSS and IOSS schemes on the *Agenzia delle Entrate* website

From 1 July 2021, the amendments to VAT Directive 2006/112/EC will come into force. They were introduced with the aim of simplifying the VAT obligations of taxable persons - including electronic interfaces - engaged in cross-border trade with final consumers, and will be transposed into national law by means of the Legislative Decree prepared for this purpose, approved in preliminary examination by the Council of Ministers on 26 February 2021 and currently being examined by the relevant Parliamentary Committees.

Under the new provisions, the simplified, one-stop shop VAT identification scheme - the so-called MOSS (mini One Stop Shop) scheme - currently envisaged for the provision of telecommunications, broadcasting and electronic services provided to final consumers, will be extended to distance selling and to the supply of services rendered to final consumers. In particular, the OSS (One Stop Shop) scheme will be introduced for distance selling of goods dispatched from a Member State to final consumers in another Member State of the European Union and for the supply of services rendered to final consumers subject to VAT in the Member State of consumption, and the IOSS (Import One Stop Shop) scheme will be introduced for sales to final consumers of goods imported from third countries in shipments of a value not exceeding EUR 150.

In order to make the new OSS and IOSS schemes effectively operational from 1 July 2021, the European provisions require Member States to authorize taxable persons and intermediaries acting on their behalf to register for these special schemes starting from 1 April 2021 (Article 2(3) of Council Implementing Regulation (EU) 2019/2026 of 21 November 2019, as replaced by Article 1(1)(2) of Council Implementing Regulation (EU) 2020/1112 of 20 July 2020).

The *Agenzia delle Entrate* has therefore prepared the telematic network functionalities that allow both resident and non-resident taxable persons intending to join the special OSS and IOSS schemes to register online on the website www.agenziaentrate.gov.it. In particular, starting from 1 April 2021 it will be possible to register for:

- **the "non-EU OSS" scheme**, by filling in a form available in Italian and English in the free access section of the *Agenzia delle Entrate* website, for non-EU taxable persons without a permanent establishment in the territory of the European Union;
- **the "EU OSS" scheme**, through the telematics services of *Agenzia delle Entrate*, for taxable persons domiciled and resident in Italy, non-EU taxable persons with a permanent establishment in Italy, and non-EU taxable persons without a permanent establishment in the territory of the European Union consigning or transporting goods from Italy;
- **the "IOSS" scheme**, by filling in the form available in Italian and English in the free access section of the *Agenzia delle Entrate* website, for taxable persons domiciled and resident in Italy, non-EU taxable persons with a permanent establishment in Italy, and non-EU taxable persons without a permanent establishment in the territory of the European Union. Taxable persons established in Italy can also register on the *Agenzia delle Entrate* website to act as IOSS intermediaries.

Further information on each individual scheme is available on the *Agenzia delle Entrate* website in the relevant sections.