



SLM Insights

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VAT exemption on international transport operations: clarification from the Italian Revenue Office regarding amendments to the Presidential Decree no. 633/72.

By Circular no. 5/E of February 25, 2022, the Italian Revenue Office clarified the amendment to Article 9 of Presidential Decree no. 633/72 made by Tax Law no. 146/2021. The intervention has added two paragraphs to the above-mentioned regulation, according to which international transport operations and those relating to customs operations rendered to purchasers who are taxable persons established in the Italian territory are not exempt from payment if rendered to persons other than the exporter, the holder of the transit regime, the importer, the consignee of the goods or the supplier of transport services of persons (carried out partly in Italy and partly abroad on the basis of a single contract) or of goods in export, transit or temporary import, if included in the customs value (services pursuant to art. 9 no. 4 of Presidential Decree 633/72).

This amendment came into force on January 1, 2022, without prejudice to the conducts adopted before that date in accordance with the judgment of the Court of Justice of the EU of June 29, 2017, in Case C-288/16. In that ruling, it was clarified that the VAT exemption on international transport applies to transactions involving the transport of goods to a third country if supplied directly to the sender or consignee of said goods.

Therefore, the purpose of ensuring taxation at the place of destination emerges for both goods delivered outside the Union and the related transport services. This new restrictive interpretation of the VAT exemption tends to simplify its application (in compliance with the provisions of art. 133 of Directive 2006/112/EC DEL on the common VAT system), in contrast to previous resolutions of the Ministry of Finance,

where it was specified that the benefit of the exemption was also applied in the case in which the transports were carried out by several

carriers or by sub-contracting third parties (Circular no.26 of 3 August 1979).



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