

To whom it may concern

Of counsel
Dott. Sandro Guarnieri

Dott. Marco Guarnieri
Dott. Corrado Baldini
Dott. Paolo Fantuzzi

Dott.ssa Clementina Mercati
Dott.ssa Sara Redeghieri
Dott.ssa Beatrice Cocconcelli
Dott. Daniele Pecora
Dott.ssa Veronica Praudi
Dott.ssa Federica Lusenti
Dott. Andrea Friggeri
Dott.ssa Martina Carobbi
Dott. Matteo Giovannini

Avv. Francesca Palladi

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MEMORANDUM N. 50/2024

Insight

Subject: Exit of goods within 90 days for EU supplies with transportation or shipment by the transferee

With the “sanctions” decree (Art. 2 of Legislative Decree 87/2024), issued in implementation of the tax reform enabling act, a new provision was introduced concerning the time limit within which intra-Community supplies of goods with transportation or shipment by the transferee must be carried out.

The new Art. 7 paragraph 1 of Legislative Decree 471/97, as amended by Art. 2 first paragraph letter e) of Legislative Decree 87/2024, stipulates that a penalty equal to 50 percent of the tax is imposed on those who make intra-Community supplies under the VAT nontaxable regime if the goods transported or dispatched - by the nonresident transferee - have not arrived in the EU member state of destination within 90 days of delivery.

The penalty does not apply, however, if in the following 30 days the invoice is regularized and the VAT payment is made.

The rule applies to supplies made on or after Sept. 1, 2024 (the effective date of Legislative Decree 87/2024).

The Firm remains available for any clarifications

SGB & Partners

Sede legale
Via Meuccio Ruini, 10
42124 Reggio Emilia
CF e Piva 01180810358

Tel. +39 0522 941069
Fax +39 0522 941885
Mail info@sgbstudio.it
Web www.sgbstudio.it

SGB & Partners - Commercialisti