

To whom it may concern



Reggio Emilia, Jan. 29, 2025

## MEMORANDUM N. 7/2025

### Insight

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### **Subject: Stamp duty charged to the customer**

As is well known, invoices exceeding 77.47 euros are subject to a stamp duty of 2 euros.

Invoices relating to transactions subject to VAT are exempt from stamp duty, considering as such those for which the tax is “actually due,” except for some special cases.

Therefore, invoices relating to transactions are subject to stamp duty:

1. exempt under Article 10 of Presidential Decree 633/1972;
2. non-taxable, except:
  - a. exports;
  - b. EU supplies of goods;
3. excluded from VAT (due to lack of subjective, objective or territorial prerequisite or ex art. 15 Presidential Decree 633/1972).

In particular, invoices for services that, pursuant to Articles 7-ter to 7-septies of Presidential Decree 633/1972, are considered to be performed outside the national territory are subject to stamp duty.

By way of example, invoices relating to:

- a) so-called “generic” services under art. 7-ter made to a VAT taxable person (entrepreneur or professional) not resident in Italy;
- b) services on real estate located abroad (art. 7-quater);
- c) the supply of services relating to cultural, artistic, sporting, scientific, educational, recreational and similar activities carried out abroad (Art. 7-quinquies);
- d) advertising services, services of technical or legal advice and assistance as well as those of data processing and supply and the like made to clients who are VAT taxable persons (entrepreneurs or professionals) not resident in Italy.

### **SGB & Partners**

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### **Person required to pay stamp duty**

Stamp duty is borne by the person issuing the invoice (taxable person) and not by the customer to whom it may be charged.



### **Invoice display**

Since the person who issues the invoice is obliged to pay it, in the opinion of the Agency, the stamp duty has the same nature as the consideration and therefore results in an amount “assimilated” to the consideration itself.

By way of example:

- if you charge the customer stamp duty on an invoice that is not taxable for VAT under Article 8, first paragraph, letter c) of Presidential Decree 633/1972, this amount will also be non-taxable.

The use of the code “N1” cannot be considered correct, according to the Agency. Excluded transactions ex Article 15,” in view of the fact that the conditions do not exist for considering the stamp as an amount due as reimbursement of an advance made in the name and on behalf of the customer.

The firm remains available for any clarifications.

***SGB & Partners - Commercialisti***

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