►B

COUNCIL IMPLEMENTING DECISION (EU) 2017/784

of 25 April 2017

authorising the Italian Republic to apply a special measure derogating from Articles 206 and 226 of Directive 2006/112/EC on the common system of value added tax and repealing Implementing Decision (EU) 2015/1401

(OJ L 118, 6.5.2017, p. 17)

Amended by:

		Official Journal		
		No	page	date
►M1	Council Implementing Decision (EU) 2020/1105 of 24 July 2020	L 242	4	28.7.2020
►M2	Council Implementing Decision (EU) 2023/1552 of 25 July 2023	L 188	45	27.7.2023

▼B

COUNCIL IMPLEMENTING DECISION (EU) 2017/784

of 25 April 2017

authorising the Italian Republic to apply a special measure derogating from Articles 206 and 226 of Directive 2006/112/EC on the common system of value added tax and repealing Implementing Decision (EU) 2015/1401

Article 1

By way of derogation from Article 206 of Directive 2006/112/EC, Italy is authorised to provide that the VAT due on supplies of goods and services to the following entities has to be paid by the recipient to a separate and blocked bank account of the tax administration:

— public authorities,

— companies controlled by public authorities within the meaning of Article 2359 of the Italian Civil Code (*Codice Civile*).

▼M2

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▼B

Article 2

By way of derogation from Article 226 of Directive 2006/112/EC, Italy is authorised to require that invoices, issued in relation to supplies of goods and services to the entities listed under Article 1 include a special remark that VAT has to be paid to that separate and blocked bank account of the tax administration.

Article 3

Italy shall notify the national measures referred to in Articles 1 and 2 to the Commission.

▼M1

By ►M2 30 September 2024 ◄, Italy shall submit a report to the Commission on the overall situation of VAT refunds to taxable persons affected by the measures referred to in Articles 1 and 2 and, in particular, on the average duration of the refund procedure and on the effectiveness of those measures and any other measures implemented by Italy with the aim of reducing tax evasion in the sectors concerned. That report shall include a list of the different measures implemented, together with their date of entry into force.

▼B

Article 4

Implementing Decision (EU) 2015/1401 is repealed as of 1 July 2017.

▼**B**

Article 5

This Decision shall apply from 1 July 2017 to ►**M2** 30 June 2026 ◄.

Article 6

This Decision is addressed to the Italian Republic.