

Changes in the legal framework on VAT deposits

Art. 4 paragraph 7 of Draft Law No. 193 of 22.10.2016, converted by Law no. 225 of 1.12.2016, amended the legal framework applicable to VAT deposits, coming into effect on 01/04/2017, eliminating the previous subjective and objective limits on access to the regime. The new legal framework envisages:

the possibility of making transfers without applying VAT for transfers in general;

specific methods of withdrawals of goods from storage.

In addition, against starting from 01/04/2017, persons who are “habitual exporters” may withdraw goods from the VAT storage without application of the tax pursuant to art. 8 paragraph 1 letter c) of DPR 633/72, through the drafting of the declaration of intent for each withdrawal to be sent electronically to the agency and to the operator along with the receipt documenting the electronic transmission.

[Download pdf](#)