

Italy introduces new method of payment for stamp duty on electronic invoices

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According to the Italian tax law, stamp duty is applicable on invoices (both paper and electronic) in all cases where the relevant transaction is Value Added Tax (VAT) excluded, non-taxable or VAT exempt, for a value exceeding €77.47.

A new method of payment for stamp duty on electronic invoices, effective as of 1 January 2019, was introduced by a Ministry of Finance decree dated 28 December 2018 and published in the Italian *Official Gazette* on 7 January 2019.

The new measures supersedes existing legislation on stamp duty on electronic documents, only with reference to the new e-invoices. For background, see EY Global Tax Alert, [Italy: Payment of stamp duty tax on e-invoices](#), dated 15 October 2018.

In fact, while the previous legislation (i.e., art. 6 of the Ministerial Decree of 17 June 2014) provided that the payment of the stamp duty on e-invoices had to be carried out - cumulatively and in one single installment - within 120 days from the end of the financial year, according to the new regulation, payments of stamp duty due on electronic invoices will be carried out on a quarterly basis, by the 20th day of the month following each quarter. The Decree has not changed the methods of payment of the stamp duty due with respect to other types of documents (by way of example, for the digital archiving of the company books and records), for which the procedure provided for in the Ministerial Decree of 17 June 2014 will still apply (i.e., single-installment cumulative payment within 120 days from the end of the financial year).

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