

## RESOLUTION NO. 10/E



Direzione Centrale Normativa

*Rome, January 15, 2014*

***SUBJECT: VAT - EXPO 2015 – tax exemption provided for by Article 10, paragraph 5 of the Agreement between the Government of the Italian Republic and the Bureau International des Expositions on the measures necessary to facilitate participation in the 2015 Universal Exposition in Milan, ratified through Law No. 3 of January 14, 2013***

Article 10, paragraph 5 of the Agreement between the Government of the Italian Republic and the *Bureau International des Expositions* (hereinafter “the Agreement”), ratified through Law No. 3 of January 14, 2013, includes VAT tax relief for the Commissioners General of Section for their purchases of goods and services and for imports related to their official activities.

In particular, the article provides that “*with regard to value added tax (VAT), purchases of goods and services by the Commissioners General of Section, as well as significant imports of goods related to their official activities, are not subject to taxation. For purposes of this Agreement, the expression “purchase and/or significant imports” will apply to purchases of goods and services and/or imports of goods for an amount over the limit which national legislation establishes for international organizations in Italy.*”

In this regard, the following instructions are provided for proper application of the provision.

With regard to the established limit necessary to identify tax-exempt transactions under the Article 10 of the Agreement, the provisions of Article 72, paragraph 2, of Presidential Decree No. 633 of October 26, 1972 shall be applicable; therefore, the limit is €300.00 (three hundred euros).

The tax relief does not require any implementing measures, as neither the Agreement nor the ratifying law requires this; however, for purposes of simplifying the norm and making it easier to apply, similar to what is set out in resolution No. 63/E of October 9, 2013, it is attached a statement form to be used to request the tax relief.

Therefore, the Commissioners General may request their suppliers of goods or services to immediately apply the VAT exemption, by presenting to them a written statement, in accordance with the attached form, which specifies the purpose of the purchase and refers to the law that permits the tax relief (Article 10, paragraph 5, of the Agreement).

With this statement, the Commissioners General under their own responsibility may purchase goods and services, described in detail, for purposes related to Expo 2015. The document will be issued in duplicate, one of which will be delivered to the supplier and the other retained by the Commissioner General.

Suppliers who receive this statement can easily identify transactions which shall be classified as “tax-exempt” because they are related to the official activity of the Commissioners General of Expo 2015.

With regard to transactions performed prior to these instructions, if the Commissioners General have been erroneously charged for value added tax, the suppliers may, within one year after said transaction was performed, reduce the amount by issuing a “credit note” to the purchaser (Article 26, paragraphs 2 and 3, of Presidential Decree No. 633 of 1972). In this way, the Commissioners General will be refunded for the tax erroneously charged to them, and the suppliers may recover this amount through the deduction mechanism.

The regional Offices will ensure that the provincial Offices and subsidiary Offices fully observe the principles set out and the instructions provided through this resolution.

THE CENTRAL DIRECTOR

FORM FOR REQUESTING EXEMPTION FROM VAT  
EXPO 2015 COMMISSIONERS GENERAL OF SECTION

File no.
<b>A) BENEFICIARY</b> (name of the Commissioner General and his agent)
Address in Italy of the Commissioner General or of his agent
<b>STATUS OF THE PARTICIPANT</b>
<p><b>B) DECLARATION OF THE BENEFICIARY</b></p> <p>The beneficiary declares that:</p> <ul style="list-style-type: none"> <li>a) he has purchased the goods and/or services indicated in section C), are related to the official activities of EXPO 2015</li> <li>b) the purchase of goods and services meet the conditions set out in Article 10, paragraph 5 of the EXPO 2015 Agreement, ratified through Law No. 13 of January 14, 2013</li> <li>c) the supplies are not subject to VAT</li> <li>d) the above information has been provided in good faith</li> </ul>
<b>PLACE AND DATE</b>
<b>NAME AND STATUS OF THE SIGNER</b>
<b>SIGNATURE</b>

<b>C) LIST OF GOODS AND/OR SERVICES FOR WHICH A VAT EXEMPTION IS REQUESTED</b>				
<b>C.1) INFORMATION ON THE SUPPLIER</b>				
NAME				
VAT ACCOUNT NUMBER				
STREET ADDRESS				
POSTAL CODE, CITY				
<b>C.2) INFORMATION ON THE GOODS AND SERVICES</b>				
NUM.	DETAILED DESCRIPTION OF THE GOODS AND/OR SERVICES (OR REFERENCE TO ATTACHED ORDER)	QUANTITY	PRICE NET OF VAT	
			UNIT PRICE	TOTAL PRICE
	<b>TOTAL AMOUNT</b>			