

**From:** [REDACTED] (TAXUD)  
**To:** [REDACTED]@amazon.com  
**Cc:** TAXUD UNIT C1; [REDACTED] (TAXUD)  
**Subject:** RE: Meeting Amazon / TAXUD follow up - Italian JSL rules  
**Date:** vendredi 17 décembre 2021 15:55:12  
**Attachments:** image001.png

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Dear [REDACTED],

Thank you for your email of 9<sup>th</sup> December, in which you provided information in relation to Italy's proposed Budget Bill amendment seeking to impose joint and several liability on marketplaces for VAT not paid by 3<sup>rd</sup> party sellers. I have also noted the proposed amendment in relation to e-invoicing.

I note that the proposed amendment, which forms part of the Italian Budget Bill is currently moving through Parliament and, as such, is pending approval. I've flagged your email with my colleague in the TAXUD legal affairs unit and we would be grateful if you would let you know if/when this legislation passes.

Thanks again [REDACTED]

Best regards and best wishes for Christmas and the New Year.

**European Commission**  
 Directorate-General for Taxation and Customs Union  
 Indirect taxation and tax administration  
 Value Added Tax – Sector A  
 [REDACTED]  
 Brussels/Belgium

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**From:** TAXUD UNIT C1 <TAXUD-UNIT-C1@ec.europa.eu>  
**Sent:** Friday, December 10, 2021 11:00 AM  
**To:** TAXUD C1 SECTOR A <TAXUD-C1-SECTOR-A@ec.europa.eu>  
**Subject:** Meeting Amazon / TAXUD follow up - Italian JSL rules

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**From:** [REDACTED]@amazon.com>  
**Sent:** Thursday, December 9, 2021 1:00 PM  
**To:** [REDACTED] (TAXUD) <[REDACTED]@ec.europa.eu>; [REDACTED] (TAXUD) <[REDACTED]@ec.europa.eu>; [REDACTED] (TAXUD) <[REDACTED]@ec.europa.eu>; [REDACTED] (TAXUD) <[REDACTED]@ec.europa.eu>; [REDACTED] (TAXUD) <[REDACTED]@ec.europa.eu>  
**Cc:** [REDACTED] <[REDACTED]@amazon.co.uk>; [REDACTED] <[REDACTED]@amazon.lu>; [REDACTED] <[REDACTED]@amazon.lu>; [REDACTED] <[REDACTED]@amazon.co.uk>; [REDACTED] <[REDACTED]@amazon.com>  
**Subject:** Meeting Amazon / TAXUD follow up - Italian JSL rules

Dear all

Thank you for your time on Tuesday. Your comments and feedback regarding our ideas have given us plenty of food for thought. We will refine our thinking on the topic of Single VAT ID based off of this and I'm sure we will speak again on it over the course of 2022.

#### Italian JSL

Also discussed was the proposed amendment (amendment proposal Art. 192-bis ) to Italy's 2022 budget law, which is currently moving through parliament. A leader in Italy's coalition government introduced the amendment. If approved it would impose joint and several

liability on marketplaces for VAT not paid by 3P sellers and require some sellers to adopt new e-invoicing and VAT payment mechanisms. As you know, we are committed to helping drive the highest levels of VAT compliance for third parties selling goods via online marketplaces. However, we believe that aspects of this amendment as drafted might infringe EU VAT law.

As agreed, I include below the amendment text for amendment proposal Art. 192-bis (machine translation to English). I have included a short commentary against the provisions in blue, just providing some initial high level thoughts. I have added the original Italian at the bottom of the email and attached.

- Article 1 -

*The sales of goods, to be identified by decree of the Minister of Economy and Finance, existing in the territory of the State pursuant to art. 7-bis, paragraph 1, of the Presidential Decree n. 633/1972, made to non-taxable purchasers, through the use of an electronic interface, such as a virtual market, a platform, a portal or similar means, are documented by issuing an electronic invoice, pursuant to of the art. 1 of Legislative Decree 5.8.2015 n. 127.*

This article applies Italian e-invoicing (via SdI) to marketplace sellers of goods in Italy, regardless of the seller's establishment. However, the derogation granted (and recently extended) for Italian e-invoicing applies only to "taxable persons established in the Italian territory".

- Article 2 -

*The seller of the assets referred to in art. 1 pay the value added tax with the F24 model referred to in Article 17 of Legislative Decree 9 July 1997, no. 241, without the possibility of netting against input VAT, each month, within five days following the end of the month in which, pursuant to art. 6 of the Presidential Decree n. 633/1972, the transfers referred to in art. 1.*

This article requires e-commerce sellers of goods subject to Italian VAT on marketplaces to use a specific VAT payment mechanism (so called F24), which allows only for payment of output tax with no immediate right to input tax offset. We have concerns that the eventual operation of this system might infringe the principle of the neutrality of VAT, particularly as regards reasonable timing of input tax recovery.

- Article 3 -

*The payment receipt is delivered in original to the manager of the electronic interface through which the transfers pursuant to art. 1; in the absence of such payment receipt, the manager of the electronic interface is jointly liable for the unpaid value added tax.*

*In the event of omitted or delayed payment, the joint and several liability of the electronic interface manager also extends to interests and penalties.*

This article introduces a joint and several liability for VAT ("JSL") for marketplaces that are not provided by sellers with an F24 payment receipt of the VAT due. The same paragraph provides if a marketplace is not provided with the payment receipt and the VAT due is paid late or not paid at all, the marketplace is liable for penalties and interest. These rules go further than the JSL rules we have seen to date in the EU and do not provide any mechanism within marketplaces' control that allow for JSL rules not to apply (i.e. collecting VAT numbers, undertaking due diligence etc.). Once the JSL becomes a possibility (upon non-receipt of proof of payment), there is

nothing that can be done to prevent the JSL crystallising. We have proportionality concerns here. Further, this article imposes a manual receipt collection process on the marketplace for each seller for each month, which again brings proportionality concerns (as seen with pre-2021 German JSL).

- Article 4 -

*The seller of the assets referred to in art. 1 may give a mandate to the manager of the electronic interface to make the payment on their behalf pursuant to art. 2, in the manner established by the decree referred to in art. 1.*

*In this case, the electronic interface manager retains the amount of VAT to be paid from the consideration paid by the transferees of the goods referred to in art. 1.*

This gives sellers the possibility to appoint marketplaces as responsible for the collection and payment of Italian VAT due on their behalf.

- Article 5 –

*The provisions of Articles 1 to 4 do not apply to the sellers referred to in art. 1 which meet the reliability criteria established with the decree referred to in art. 1 and that they provide a suitable guarantee with the methods and terms established by the same decree.*

Paragraph 5 of Article 192-bis states that paragraphs from 1 to 4 of the same Article 192-bis do not apply to reliable sellers which meet the criteria laid down by the decree of the Ministry of Finance.

### Next Steps

The Budget Bill now needs to be approved by the end of the year. I understand there are more than 6,000(!) amendments currently tabled and parliament must choose which to pursue. As [REDACTED] said, we have well-founded concerns that this one could make the cut.

We will let you know if/when it passes. In the meantime, we would appreciate if you can pass this on to the TAXUD legal team to give them an early heads up. Your assistance with issues such as these, both via formal routes and our ongoing dialogue is always appreciated.

Kind regards (and wishing you a Merry Christmas)

[REDACTED]

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Dopo l'articolo, inserire il seguente:

"ART. 192-bis

(Disposizioni di contrasto alle frodi sul versamento dell'imposta sul valore aggiunto)

1. Le cessioni di beni mobili, da individuare con decreto del Ministro dell'economia e delle finanze, esistenti nel territorio dello Stato ai sensi dell'art. 7-bis, comma 1, del Decreto del Presidente della Repubblica 26 ottobre 1973, n. 633, effettuate nei confronti di cessionari non soggetti passivi, realizzate tramite l'uso di un'interfaccia elettronica, quale un mercato virtuale, una piattaforma, un portale o mezzi analoghi, sono documentate mediante l'emissione di fattura elettronica, ai sensi dell'articolo 1 del decreto legislativo. 5 agosto 2015, n. 127.

2. I cedenti dei beni di cui al comma 1 eseguono il versamento dell'imposta sul valore

aggiunto con modello F24 di cui all'articolo 17 del decreto legislativo 9 luglio 1997, n. 241, senza possibilità di compensazione, cumulativamente per ogni mese, entro cinque giorni successivi alla fine del mese in cui, ai sensi dell'articolo 6 del Decreto del Presidente della Repubblica 26 ottobre 1973, n. 633, si considerano effettuate le cessioni di cui al comma 1.

3. La ricevuta di versamento è consegnata in originale al gestore dell'interfaccia elettronica per il cui tramite sono state realizzate le cessioni di cui al comma 1; in mancanza di tale ricevuta di versamento, il gestore dell'interfaccia elettronica è solidalmente responsabile dell'imposta sul valore aggiunto non versata. In caso di omesso o ritardato versamento, la responsabilità solidale del gestore dell'interfaccia elettronica si estende anche agli interessi e alle sanzioni.

4. I cedenti dei beni di cui al comma 1 possono conferire mandato al gestore dell'interfaccia elettronica di eseguire per loro conto il versamento di cui al comma 2, con le modalità stabilite con il decreto di cui al comma 1. In tal caso il gestore dell'interfaccia elettronica trattiene l'importo dell'IVA da versare dal corrispettivo pagato dai cessionari dei beni di cui al comma 1.

5. Le disposizioni dei commi da 1 a 4 non si applicano ai cedenti di cui al comma 1 che integrino i criteri di affidabilità stabiliti con il decreto di cui al medesimo comma e che prestino idonea garanzia con le modalità e i termini stabiliti con il medesimo decreto.

6. Le disposizioni di cui al presente articolo non si applicano qualora il rapporto tra i cedenti dei beni di cui al comma 1 e il gestore dell'interfaccia elettronica sia regolato da un contratto di commissione, per il quale risulti applicabile l'articolo 2, comma 2, n. 3), del Decreto del Presidente della Repubblica 26 ottobre 1973, n. 633."

Conseguentemente, all'articolo 194, sostituire le parole "600 milioni" con le seguenti "489,7 milioni" e le parole "500 milioni" con le seguenti "389,7 milioni"

[REDACTED] ([REDACTED]) | International VAT Policy Manager

[REDACTED]

D: + [REDACTED] | M: + [REDACTED]

E: [REDACTED]@amazon.co.uk



-----Original Appointment-----

**From:** [REDACTED]

**Sent:** 03 December 2021 09:14

**To:** [REDACTED]

[REDACTED]

**Cc:** [REDACTED]@chime.aws; [REDACTED]  
[REDACTED]@chime.aws

**Subject:** Meeting Amazon / TAXUD re. Single EU VAT ID for pan-EU inventory placement

**When:** 07 December 2021 14:30-15:30 (UTC+01:00) Brussels, Copenhagen, Madrid, Paris.

**Where:** Chime Meeting ID: 8933 88 1324

04.12 – Attaching document in support of our discussion next Dec 7

03.12 - As per the email exchange with [REDACTED], setting up this time for a deep-dive on policy option 3a of the Study Report.

We will share an short document setting out our ideas on the proof of concept and practical operation in advance of our virtual meeting (ETA before EOD today).

----- Amazon Chime Meeting Information -----

You have been invited to an online meeting, powered by Amazon Chime.

Click to join the meeting: [REDACTED]

Meeting ID: [REDACTED]

A headset is recommended or you may use your computer's microphone and speakers.

Call in using your phone:

United States Toll-Free (1): +1 855-552-4463

Meeting ID: [REDACTED]

One-click Mobile Dial-in (United States Toll-Free (1)): [REDACTED]

United States (1): +1 206-462-5569

International: <https://chime.aws/dialinnumbers/>

Dial-in attendees must enter \*7 to mute or unmute themselves.

To connect from an in-room video system, use one of the following Amazon Chime bridges:

SIP video system: [REDACTED] [@meet.chime.in](https://meet.chime.in) or [meet.chime.in](https://meet.chime.in)

[REDACTED]

If prompted enter the Meeting PIN: [REDACTED]

Download Amazon Chime at <https://aws.amazon.com/chime/download>

For information about creating an Amazon Chime account, see  
<https://aws.amazon.com/chime/getting-started>

----- End of Amazon Chime Meeting Information -----