

## *VAT exemption for small consignments*

They entered into force the rules on tax exemptions applicable to final importation of certain goods, small consignments of a non-commercial nature and to consignments of negligible value (Ministry of Economy and Finance - Decreto 29 April 2016, n. 96). They are considered small consignments of non-commercial nature while those containing the following features:

- They have an occasional nature;
- They may only include goods for the personal or family use of the recipient and which, by their nature or quantity, excluding any commercial purpose;
- Concern goods with a total value does not exceed 45 EUR;
- They are sent by the sender to the consignee without payment of any kind.

The following products are excluded by the exemption:

- Alcoholic products;
- The perfumes and toilet waters;
- The tobacco and tobacco products.

## *Confidi Reform*

The recognition of access by professionals to European Structural Funds, introduced by Stability Law 2016 will foster better financing terms to the professional system.

## *The Business Register starts the Certified email control*

The Business Register has started the first phase of proceeding with the cancellation of Certified email addresses inactive, withdrawn and not unique, that is not related to a single firm, or refer to a professional instead of an enterprise. Already on June 1<sup>st</sup> lists related to partnerships were published; July 1<sup>st</sup> have been published, however, the lists referred to individual companies. On September 1<sup>st</sup> will be published the lists of limited liability companies.