

## **NEWS FROM ITALY**

### **HOME RESTAURANT**

The Home Restaurant allows anyone to turn their house and their own kitchen in a restaurant occasionally open for friends, acquaintances and strangers (travelers) who will have the chance to experience the original kitchen of the places frequented regularly or during a trip. In simple terms it is an activity aimed at providing the catering service exercised by individuals within their own dwellings. At present there is no legislation governing the conduct of the activity. A bill (S.1271 27.02.2014) provides:

- The use of its housing structure, even if for rent, up to a maximum of two rooms, for a maximum of twenty covered per day;
- The premises of the accommodation facility must meet the health standards for residential purposes permitted by the laws and regulations in force;
- No registration is required to register trade operators.

The activity of home food applies the tax regime provided by law for occasional activities.

### **NEW FISCAL ADMINISTRATIVE SANCTIONS IN EFFECT FROM 2016**

From 1<sup>st</sup> January 2016 new measures on tax administrative sanctions are officially into effect, in implementation of the law tax delegation. Have made significant changes, for example, in respect of infringements relating to the application of the reverse charge mechanism for VAT payment, set out in Legislative Decree. N. 471/1997. With the revision of Art. 6, paragraph 9-bis of that decree, in fact, the enabling law has decreed that if there is lack of integration of the invoice received from the originator / lender, the administrative sanction from 100% to 200% is no longer applied, but took his place one that goes from 500 to 20 thousand euro. Even for acts issued before 1<sup>st</sup> January 2016, containing the imposition of the sanction according to the change before provisions and for which are still pending deadlines for the commencement of the action or the later judgment judicial authority, applies the principle of favor rei.

## **DROPSHIPPING AND THE FAILURE TO PAY CUSTOMS DUTIES**

The dropshipping is a selling arrangement currently widely used in e-commerce, since it allows the seller to not bear the burdens associated with storage, packaging and shipment of goods, catering only to advertise and market it by applying its own mark-up, leaving that the products sold are shipped directly from the vendor to the final purchaser. In terms of taxation, the one who sells the merchandise in online dropshipping mode is bound by the obligations of a shop e-commerce, however, particular caution should be handled in the event that the goods sold come from non-EU states.