

M-GO VAT CODES

GME'S SALES

VQ: reverse charge sale as per art. 17, para. 6, Decree of the President of the Italian Republic ("DPR") 633/72 – reverse charge;

V8: supply not subject to VAT as per art. 7ter, DPR 633/72 - art. 44, Directive 2006/112/EC – EU reverse charge;

VC: supply not subject to VAT as per art. 7ter, DPR 633/72 - art. 44, Directive 2006/112/EC – non-EU reverse charge;

GME' PURCHASES

AQ: reverse charge purchase as per art. 17, para. 6, DPR 633/72 - reverse charge;

A7: purchase from EU customer not subject to VAT as per articles 44 and 196, Directive 2006/112/EC EU reverse charge;

A8: purchase from non-EU customer not subject to VAT as per articles 44 and 196, Directive 2006/112/EC non-EU reverse charge;

GME's FEES

V1: supply subject to VAT at the standard rate;

V3: supply to the so-called "esportatori abituali" (Italian exporters on a permanent basis) not subject to VAT as per art. 8, (DPR) 633/72;

VE: supply to PA subject to VAT at the standard rate - Split payment;

VX: supply to non-PA subject to VAT at the standard rate – Split payment;

V8: supply not subject to VAT as per art. 7ter, DPR 633/72 - art. 44, Directive 2006/112/EC – EU reverse charge;

VC: supply not subject to VAT as per art. 7ter, DPR 633/72 - art. 44, Directive 2006/112/EC – non-EU reverse charge;

P-GO VAT CODES

V1: supply subject to VAT at the standard rate;

V3: supply to the so-called "esportatori abituali" (Italian exporters on a permanent basis) not subject to VAT as per art. 8, Decree of the President of the Italian Republic (DPR) 633/72;

VE: supply to PA subject to VAT at the standard rate - Split payment;

VX: supply to non-PA subject to VAT at the standard rate – Split payment;

V8: supply not subject to VAT as per art. 7ter, DPR 633/72 - art. 44, Directive 2006/112/ECEC – EU reverse charge;

VC: supply not subject to VAT as per art. 7ter, DPR 633/72 - art. 44, Directive 2006/112/EC – non-EU reverse charge;