

P-LOGISTICS 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 of the Decree of the President of the Italian Republic No. 633/72;

V8 supply not subject to VAT art. 7ter of the Decree of the President of the Italian Republic No. 633/72 – Art. 44 Dir. 2006/112/EC – EU reverse charge;

VC: supply not subject to VAT art. 7ter of the Decree of the President of the Italian Republic No. 633/72 – Art. 44 Dir. 2006/112/EC – non EU reverse charge;

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;