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**Interinstitutional File:  
2024/0246(NLE)**

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**15740/24  
COR 1**

**FISC 224  
ECOFIN 1331**

## **LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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Subject: COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) 2018/593 authorising the Italian Republic to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax

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1. On page 2, Recital (1):

for:

‘(1) Council Implementing Decision (EU) 2018/593<sup>1</sup> authorised Italy was authorised until 31 December 2021 to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC (the ‘special measure’) in order to implement mandatory electronic invoicing for all taxable persons established in the territory of Italy, except for taxable persons benefiting from the exemption for small enterprises referred to in Article 282 of that Directive.’,

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<sup>1</sup> Council Implementing Decision (EU) 2018/593 of 16 April 2018 authorising the Italian Republic to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax (OJ L 99, 19.4.2018, p. 14).

read:

‘(1) Council Implementing Decision (EU) 2018/593<sup>2</sup> authorised Italy until 31 December 2021 to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC (the ‘special measure’) in order to implement mandatory electronic invoicing for all taxable persons established in the territory of Italy, except for taxable persons benefiting from the exemption for small enterprises referred to in Article 282 of that Directive.’.

2. On page 4, Recital (7):

for:

‘(7) However, the special measure should cease to apply from the date of application of any modified general system for electronic invoicing adopted by the Council on the basis of Article 113 of the Treaty on the Functioning of the European Union or on the basis of any other relevant provision of that Treaty, should such a modified general system become applicable prior to 31 December 2027.’,

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<sup>2</sup> Council Implementing Decision (EU) 2018/593 of 16 April 2018 authorising the Italian Republic to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax (OJ L 99, 19.4.2018, p. 14).

read:

‘(7) However, the special measure should cease to apply from the date of application of a general system for electronic invoicing adopted by the Council on the basis of Article 113 of the Treaty on the Functioning of the European Union or on the basis of any other relevant provision of that Treaty, should such a general system become applicable prior to 31 December 2027.’.

3. On page 5, in Article 1, replaced Article 4, third paragraph:

for:

‘However, in the event that the Council, acting on the basis of Article 113 of the Treaty on the Functioning of the European Union or on the basis of any other relevant provision of that Treaty, introduces a modified general system for electronic invoicing, this Decision shall cease to apply on the day on which that general system becomes applicable.’,

read:

‘However, in the event that the Council, acting on the basis of Article 113 of the Treaty on the Functioning of the European Union or on the basis of any other relevant provision of that Treaty, introduces a general system for electronic invoicing, this Decision shall cease to apply on the day on which that general system becomes applicable.’.