

Legislative Decree 30/08/1993 n. 331 (see also Article 21 Law 23/12/1998 n. 448)

Legislative Decree 30 August 1993, n. 331 (1).

THE PRESIDENT OF THE REPUBLIC

Having regard to Articles 77 and 87 of *the Constitution*;

TITLE I

Harmonization of the rules of excise taxes on mineral oils, alcohol, alcoholic beverages and tobacco products and also other indirect taxes on consumption

Chapter I - General system, holding, movement and monitoring of excisable products

- 1. Excisable products - Definitions.*
- 2. Event and chargeability of excise duty.*
- 3. Investigation, settlement and payment.*
- 4. Tax deposit arrangements.*
- 5. Allowances for losses and declines.*
- 6. Circulation of products subject excise.*
- 7. Irregularities in the circulation of products subject excise.*
- 8. Professional operators.*
- 9. Tax representative.*
- 10. Circulation of products subject to excise duty and already released for consumption in another Member State.*
- 11. Products subject to excise duty already released for consumption in another Member State and purchased by individuals.*
- 12. Storage and movement of products subject to excise duty.*
- 13. Products carrying tax mark.*
- 14. Refund of excise duty*
- 15. Exemptions.*

- 16. Special schemes.*
- 17. Products subject to excise.*
- 18. Excise generating events.*
- 19. Definition of a production facility.*
- 20. Subsidized jobs.*

Chapter III - Structure and rates of excise duties on alcohol and alcoholic beverages

- 21. Beer.*
- 22. Wine.*
- 23. Fermented beverages other than wine and beer.*
- 24. Intermediate products.*
- 25. Ethyl alcohol.*
- 26. Exemptions.*

Chapter IV - Structure and rates of excise duties on tobacco

- 27. Products subject to excise.*
- 28. Rates.*

Chapter V - Other indirect taxes

- 29. General criteria.*
- 29-a Tax contribution on recycling of polyethylene.*
- 30. Tax on lubricating oil and bitumen.*

Chapter VI - Final and transitional provisions

- 31. Mutual assistance for debt recovery.*
- 32. Responsibilities of the Department of Customs and indirect taxes. Supervision on higher alcohols (hard liquor) and penalties.*
- 33. Transitional provisions.*

34. Adjustments in the legislation.

35. Abolition of taxes.

TITLE II

Harmonisation of rules on value added tax

Chapter I - Harmonization of rates

36. Modification of certain rates.

Chapter II - Rules of temporary intra and VAT

37. Intra. EC operations.

38. Intra. EC acquisitions.

39. Making intra EC acquisition.

40. Intra EC territorial operations.

41. Intra EC non taxable supplies.

42. Purchases exempt or not taxable.

43. Tax base and rate.

44. Taxpayers.

45. Deductions.

46. Invoicing of intra EC operations

47. Recording of intra EC operations

48. Periodic liquidations and annual declarations.

49. Declaration and payment of tax for non-commercial bodies and products subject to excise duty.

50. Obligations related to intra EC trade.

50-a Deposits for VAT purposes.

51. Provisions relating to agricultural producers.

52. Supplies to travellers.

53. Provisions relating to new means of transport.

54. Sanctions.

55. Collaboration in the controls for purposes of value added tax, with administration of other Member States.

56. Applicable standards.

Chapter III - Amendments to VAT rules related to temporary scheme of intra EC exchange

57. Adaptation of rules on VAT.

58. Non-taxable transactions.

59. Refunds to non-residents and export controls.

60. Transitional provisions.

TITLE III

Adjustment of other tax provisions

Chapter I - Changing the government license fee for the registration of businesses and suppression of annual fee

(Law review)

61. Government license fee for entry in the register of companies

62-a Sector Studies.

62-b Inductive investigation on the basis of the direct contribution of work.

62-c Changes to the rules of the inductive investigation on the basis of presumptive coefficients.

62-d. Partial verification and registration provisional role - Repeals.

62-e. Assessment activities in respect of taxpayers obliged to keep accounting records.

63. Provisions on inheritance tax, entertainment tax and the tax concessions allocation of public goods.

- 64. Provisions for the allocation of the tax code and the controls and verification.*
- 65. Special tax on passenger cars, luxury cars and luxury motorcycles. Set public tax transcription.*
- 66. Modifications of favourable tax provisions.*
- 67. Provisions on taxation of completed sales.*
- 68. Changes to the table attached to Law 29 October, 1991, n. 358.*
- 69. Provisions on fiscal disputes.*
- 70. Entry into force.*

Table A

**USE OF MINERAL OIL INVOLVING
TAX EXEMPTION OR APPLICATION OF REDUCED RATES, UNDER THE
OBSERVANCE OF PERSCRIBED STANDARDS**

Table A-i (249)
(Article 50 a. paragraph 4, letter d)

Description of goods NC Code