

DATA REPORTING PLATFORM - VAT CODES

GME S.p.A. FEES:

V1: sale subject to VAT at the standard rate;

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

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

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

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

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