

**Question for written answer E-011048/2014  
to the Commission**  
Rule 130  
**Alberto Cirio (PPE)**

Subject: Reverse charging mechanism for Italian VAT

The Italian Chamber of Deputies has passed a Stability Law, which is now under discussion in the Senate. Article 44.7 makes provision for a reverse charging mechanism, which enables suppliers to invoice supermarkets and department stores without charging VAT.

The aim of the law is to prevent tax evasion, and it has far-reaching implications for suppliers' cash-flow management.

1. Does the Commission regard this new measure as compatible with European Union law?
2. Does it consider that the law strikes a balance between competing interests?
3. Can it confirm that all the formalities required for the law to be implemented have been completed?