

**Question for written answer E-003770/2015**  
**to the Commission**  
Rule 130  
**Alberto Cirio (PPE)**

Subject: The reverse charge and split-payment systems

The so-called Italian Stability Law (Law No 190 of 23 December 2014) introduced two measures intended to combat the phenomenon of tax evasion and prevent VAT fraud – as has already been discussed in previous questions (E-011048/2014 and P-001637/2015).

1. Can the Commission please clarify the reasons used by Italy to justify the different procedures?
2. Can it list the reasons given by Italy to explain why the reverse charge system is only envisaged for suppliers of large-scale distributors, and provide figures and statistics demonstrating that large-scale distributors are more reliable when it comes to their suppliers?