



## VAT Policy in Italy

### VAT Qualifying gross vehicle:

If the vehicle have this kind of VAT, all foreign buyers, regardless whether they are located within or outside the EU, have to pay a VAT deposit (22% of the invoice value).

The deposit will be refunded upon receipt of legitimate proof of the arrival of the vehicle at final destination (CMR for EU buyers, MRN for non EU buyers).

BCA will send to you the invoice for the vehicle won, together with the VAT “Deposit agreement”. Therefore, you will pay the invoice and an additional amount, as a VAT deposit, equal to 22% of the price of the purchased vehicle (tax included). You will also send to BCA, via e-mail at [letizia.fanasca@bca.com](mailto:letizia.fanasca@bca.com), a copy of the VAT deposit agreement duly completed and signed by the legal representative of the buyer company.

VAT Deposit will be refunded to you when BCA receive **in original** the CMR (international waybill) or documents that guarantee the export of the vehicle to a country outside the UE, completed.

### VAT Margin vehicle:

The vehicle will be sold at the price indicated by VAT and will not be exempted.

By the way, even for this type of vehicle, it is necessary to send us the document of export (CMR for European Union countries) by mail to [documenti.ita@bca.com](mailto:documenti.ita@bca.com).