

Customs and taxation since 2020

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The legal status of Campione changed fundamentally on 1 January 2020. Until then the enclave had been part of the Swiss customs territory, under arrangements going back to the nineteenth century, and outside the customs territory of the European Union. At Italy's request, the European Union amended its customs and tax legislation. Regulation (EU) 2019/474 included Campione and the Italian waters of Lake Lugano in the customs territory of the Union, while Council Directive (EU) 2019/475 of 18 February 2019 kept them outside the territorial scope of the VAT and excise directives.¹ Since 2020 goods entering or leaving Campione are subject to the same customs formalities as at any other Swiss–Italian border crossing. The Swiss customs administration created a new post at Bissone, subordinate to the Chiasso-Strada customs office. Commercial traffic must be declared in advance, the commercial crossing is not permanently staffed and businesses must use customs brokers.²

Campione remains outside the European VAT territory. Supplies to residents of Campione are treated in Italy as transactions with a foreign territory, while the enclave applies a local consumption tax aligned with Swiss VAT rates, which preserves competitive neutrality with businesses on the Swiss shore.³ Its residents and businesses also benefit from special income tax rules in Art. 188-bis TUIR. Income earned in Campione in Swiss francs may be converted into euros with a flat-rate reduction of at least 30 per cent, adjustable by the Revenue Agency according to exchange-rate developments, to compensate for the higher cost of living in francs. Decree-Law No. 34/2020 (*Decreto Rilancio*, Art. 129-bis) extended the tax relief for residents, selfemployed persons and enterprises of Campione from five to ten tax periods, with a reduction of 50 per cent of IRPEF, IRES and IRAP within the European *de minimis* limits, and introduced tax credits for new investments.⁴

Common misconception. Campione d'Italia is sometimes described as a tax haven or as part of Switzerland for tax and banking purposes. Neither is correct. Campione is an Italian municipality whose residents are Italian tax residents, subject to Italian income tax and to the automatic exchange of information like any other Italian client of a Lugano bank. Since 1 January 2020 it belongs to the customs territory of the European Union.⁵ Its special features are limited: it remains outside the European VAT and excise territory, while its residents and businesses enjoy a reduction of Italian income taxes under Art. 188-bis TUIR to compensate for the cost of living in francs.

1 Notes

1. Federal Office for Customs and Border Security (FOCBS), "Informazione: Campione d'Italia, nuovo servizio doganale Bissone", 1 January 2020, https://www.blv.admin.ch/dam/bazg/it/dokumente/aktuell/information-campione-neue-dienststelle-bissone.pdf.download.pdf/informazione_campione_2020_01_01.pdf (Directive (EU) 2019/475 of 18 February 2019); "La territorialità di Campione d'Italia: novità e conferme", Euroconference News, <https://www.ecnews.it/fiscale/fisco-e-patrimonio/iva/la-territorialita-di-campione-ditalia-novita-e-conferme/> (Regulation (EU) 2019/474). ↩
2. FOCBS, information of 1 January 2020 (above). ↩
3. Euroconference News (above). ↩
4. Assolombarda, "D.L. Rilancio convertito: modifiche concernenti la fiscalità di Campione d'Italia", <https://www.assolombarda.it/servizi/fisco/informazioni/d-l-rilancio-convertito-modifiche-concernenti-la-fiscalita-di-campione-d2019italia>. ↩
5. FOCBS, information of 1 January 2020 (above). ↩

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