The 2007-8 and 2008-9 guidelines have brought about significant changes regarding VAT taxation. These changes concern international relations and refer more specifically to the territorial services offered. The transport industry was also affected by the changes and, since January 1, 2010, the new rules have been effective. The inherent difficulties during these transitions increased in Italy due to delays in the implementation of the new rules by the national legislator. The delays of the Italian Parliament and Government in implementing European Directives have been cured by administrative rulings of the Revenue Agency which have replaced an inactive legislator.