

APPLICATION FOR ALLOCATION OF TAX CODE AND DECLARATION OF COMMENCEMENT OF ACTIVITIES, CHANGE OF DETAILS OR CESSATION OF ACTIVITIES FOR VAT PURPOSES

(TAXPAYERS DIFFERENT FROM INDIVIDUALS)

Information regarding the processing of personal data under article 13 of Legislative Decree no. 196 of 2003

Legislative Decree No. 196 of the 30 June 2003 "The code for the protection of personal data", provides for a system of protection for the processing carried out on personal data. A summary of how the data contained in the communication will be used and what rights are granted to citizens is outlined below.

Purposes of processing

The Ministry of the Economy and Finance and the Revenue Agency wish to inform you, on their behalf and on behalf of other persons obliged to do so, that the return contains several items of personal data that will be processed by the Ministry of the Economy and Finance and the Revenue Agency, as well as by intermediaries identified by legislation (Tax Assistance Centres, trade associations and professionals) for the purposes of allocating the tax code and regulating declarations of commencement, change of details and cessation of activities for VAT purposes.

The data in the possession of the Ministry of the Economy and Finance and the Revenue Agency may be communicated to other public entities (such as, for example, municipalities and Chambers of Commerce) where legislation provides for this, or when such communication is necessary in order for them to carry out their institutional functions, subject to this being communicated to the Privacy Commissioner (Data Protection Commissioner) beforehand.

The same information may also be communicated to private or public economic entities where the legislation provides for this.

Personal data

The data requested in the return must be indicated to prevent the application of administrative and, in some instances, criminal sanctions.

Method of processing

The return may be delivered to an intermediary provided for by legislation (Tax Assistance Centres [CAF], trade associations, professionals) who sends the data to the Ministry of the Economy and Finance and the Revenue Agency. The data will mainly be processed electronically and with logical systems that are adequate to the achievement of the objectives, which will also be pursued by checking the data indicated in the returns:

- with other data in the possession of the Ministry of the Economy and Finance and the Revenue Agency, also if provided, as required by law, by other subjects;
- with data in the possession of other entities (such as, for example, Chambers of Commerce).

Data controllers

When the said data is made available to them and falls under their direct control, the Ministry of the Economy and Finance, the Revenue Agency and the intermediaries become "the data controllers for the processing of the personal data".

In particular the following persons are "data controllers":

- the Ministry of the Economy and Finance and the Revenue Agency, at whose offices a list of the "data processors" is kept and this list may be viewed on request;
- if they take advantage of the right to appoint "data processors", the intermediaries must supply details as to the identity of the data processors, to the person concerned.

Persons responsible for data processing

"Data controllers" may make use of the services of others designated "responsible".

In particular, the Revenue Agency makes use of the services of the company So.ge.i. S.p.a. as the external entity responsible for data processing, in its capacity as technological partner to which the management of the information system of the Tax Register is entrusted.

Taxpayer's rights

The person (taxpayer) concerned, in terms of article 7 of Legislative Decree No. 196 of 2003, may view his personal data at the premises of the data controller or the person responsible for data processing in order to verify the use to which it is being put or if necessary, to correct or update it within the limits provided for by law, or to cancel it or oppose its processing, where it is being processed illegally.

These rights may be exercised upon request to:

- Ministry of the Economy and Finance, Via XX Settembre 97 – 00187 Rome;
- Revenue Agency, Via Cristoforo Colombo, 426 c/d – 00145 Rome.

Consent

The Ministry of the Economy and Finance and the Revenue Agency, in their capacity as public entities, do not need to acquire the consent of the persons concerned in order to process their personal data. Intermediaries do not need to acquire consent for processing of personal data, as their conferment is required by law.

This information is given generally on behalf of all the data controllers referred to above.

(TAXPAYERS DIFFERENT FROM INDIVIDUALS)

11

1 COMMENCEMENT OF ACTIVITY WITH ALLOCATION OF TAX CODE AND VAT REGISTRATION NUMBER										DATE OF COMMENCEMENT																					
DETAILS OF REGISTRATION OF ARTICLES OF ASSOCIATION (see instructions)										DATE OF REGISTRATION					OFFICE		NUMBER					SUB-NUMBER		SERIES							
2 COMMENCEMENT OF ACTIVITY WITH ALLOCATION OF VAT REGISTRATION NUMBER (for taxpayers already in possession of a tax code)										C		TAX CODE										DATE OF COMMENCEMENT									
3 CHANGE OF DETAILS										VAT REGISTRATION NUMBER										DATE OF CHANGE											
4 CESSATION OF ACTIVITY										P		VAT REGISTRATION NUMBER										DATE OF CESSATION									
5 REQUEST FOR DUPLICATE OF TAX CODE AND VAT REGISTRATION CERTIFICATE																															

Identification details

NAME OR COMPANY NAME		
LEGAL STATUS	INITIALS (if applicable)	FOREIGN STATE VAT IDENTIFICATION NUMBER <i>(reserved for non-residents)</i>

**Registered office,
administrative office
or, if not applicable
Actual place of esta-
blishment**

FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)					ACCOUNTING RECORDS
POSTCODE		MUNICIPALITY OR OVERSEAS COUNTRY (without abbreviations)			PROVINCE

**Tax domicile
if different from
registered office,
administrative office or
actual place of esta-
blishment**

FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)					ACCOUNTING RECORDS
POSTCODE		MUNICIPALITY OR OVERSEAS COUNTRY (without abbreviations)			PROVINCE

Activity and place of activity
In the case of more than one activity, indicate the main activity

ACTIVITY CODE										ACTIVITY DESCRIPTION											
PRESUMED BUSINESS TURNOVER										INTRA-COMMUNITY PURCHASES AS PROVIDED FOR BY ARTICLE 60-BIS											
FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)																				ACCOUNTING RECORDS	
POSTCODE					MUNICIPALITY OR OVERSEAS COUNTRY (without abbreviations)															PROVINCE	

Electronic commerce

WEBSITE ADDRESS	OWN	HOSTING
	<input type="checkbox"/>	<input type="checkbox"/>
INTERNET SERVICE PROVIDER	CESSATION	
	<input type="checkbox"/>	

PART C

REPRESENTATIVE

SURNAME, TRADING NAME OR COMPANY NAME		NAME	APPOINTMENT CODE	DATE OF COMMENCEMENT OF PROCEEDING
MUNICIPALITY (or overseas country) OF BIRTH	PROV.	DATE OF BIRTH	TAX CODE	

PART D

SECTION 1

EXTRAORDINARY OPERATIONS
SUBSTANTIAL SUBJECTIVE TRANSFORMATIONS

TO BE COMPLETED BY THE BENEFICIARY (transferee, company resulting from the merger, etc.)

☐ 1a OWN MERGER☐ 1b MERGER BY INCORPORATION☐ 1c CONFERMENT, TRANSFER AND
DONATION OF COMPANY☐ 1d TOTAL DIVISION☐ 1e INHERITANCE☐ 2a TRANSFER, SALE
AND DONATION OF COMPANY BRANCH☐ 2b PARTIAL DIVISION☐ PL Cross the box if the transferee company plans to exercise the right to purchase goods and services without payment of the tax pursuant to article 2, paragraph 2, of Law no. 28 of 1997

VAT REGISTRATION NUMBER / TAX CODE

VAT REGISTRATION NUMBER / TAX CODE

VAT REGISTRATION NUMBER / TAX CODE

VAT REGISTRATION NUMBER / TAX CODE

VAT REGISTRATION NUMBER / TAX CODE

VAT REGISTRATION NUMBER / TAX CODE

Indicate the VAT registration number (if an individual business) or tax code (if a different taxpayer) of the terminated or transformed entity: see instructions

SECTION 2

TRANSFER OR SALE OF
BUSINESS RETAINING
THE SAME TAX CODE

TO BE COMPLETED BY THE TRANSFERRING OR SELLING ENTITY

☐ 3 VAT registration number or tax code of transferee or purchasing entity☐ PL Cross the box if the benefit of utilisation of the entitlement to purchase goods and services without payment of the tax pursuant to article 2, paragraph 2, of Law no. 28 of 1997 has been transferred

SECTION 3

ACQUISITION OF COMPANY ON LEASE/RENTAL BASIS WITH TRANSFER OF CEILING

COMMUNICATION FOR THE PURPOSE OF USE OF THE CEILING TRANSFERRED (article 8, fourth paragraph)

☐ 4 VAT registration number or tax code of lessor

PART E

SECTION 1

SUBJECTS WHO KEEP
ACCOUNTING RECORDS
AND PLACES IN WHICH
THEY ARE KEPTTYPE OF
COMMUNICATION
☐ A ☐ C

TAX CODE

FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)

POSTCODE

MUNICIPALITY (without abbreviations)

PROVINCE

TYPE OF
COMMUNICATION
☐ A ☐ C

TAX CODE

FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)

POSTCODE

MUNICIPALITY (without abbreviations)

PROVINCE

SECTION 2

PLACES IN WHICH INVOICES ARE KEPT ABROAD

TYPE OF
COMMUNICATION
☐ A ☐ C

FULL ADDRESS (STREET OR SQUARE, NUMBER)

CITY

OVERSEAS COUNTRY

TYPE OF
COMMUNICATION
☐ A ☐ C

FULL ADDRESS (STREET OR SQUARE, NUMBER)

CITY

OVERSEAS COUNTRY

PART F

ANY OTHER
REPRESENTATIVES
OR PARTNERS

TYPE OF COMMUNICATION	A	C	PERCENTAGE SHARE	R	TYPE OF COMMUNICATION	A	C	PERCENTAGE SHARE	R
TAX CODE					TAX CODE				
	A	C		R		A	C		R
TAX CODE					TAX CODE				
	A	C		R		A	C		R
TAX CODE					TAX CODE				
	A	C		R		A	C		R
TAX CODE					TAX CODE				
	A	C		R		A	C		R
TAX CODE					TAX CODE				
	A	C		R		A	C		R

TYPE OF COMMUNICATION	TYPE OF OFFICE	FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)		ACCOUNTING RECORDS
A C		POSTCODE	MUNICIPALITY	PROVINCE
TYPE OF COMMUNICATION	TYPE OF OFFICE	FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)		ACCOUNTING RECORDS
A C		POSTCODE	MUNICIPALITY	PROVINCE
TYPE OF COMMUNICATION	TYPE OF OFFICE	FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)		ACCOUNTING RECORDS
A C		POSTCODE	MUNICIPALITY	PROVINCE
TYPE OF COMMUNICATION	TYPE OF OFFICE	FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)		ACCOUNTING RECORDS
A C		POSTCODE	MUNICIPALITY	PROVINCE
TYPE OF COMMUNICATION	TYPE OF OFFICE	FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)		ACCOUNTING RECORDS
A C		POSTCODE	MUNICIPALITY	PROVINCE
TYPE OF COMMUNICATION	TYPE OF OFFICE	FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)		ACCOUNTING RECORDS
A C		POSTCODE	MUNICIPALITY	PROVINCE
TYPE OF COMMUNICATION	TYPE OF OFFICE	FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)		ACCOUNTING RECORDS
A C		POSTCODE	MUNICIPALITY	PROVINCE
TYPE OF COMMUNICATION	TYPE OF OFFICE	FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)		ACCOUNTING RECORDS
A C		POSTCODE	MUNICIPALITY	PROVINCE
TYPE OF COMMUNICATION	TYPE OF OFFICE	FULL ADDRESS (STREET OR SQUARE, NUMBER, STAIRWAY, FLAT NUMBER, BUILDING, ETC.)		ACCOUNTING RECORDS
A C		POSTCODE	MUNICIPALITY	PROVINCE

TAX CODE

Page no.

PART H
PRESUMPTION OF
SALE – AGENT-PRINCIPAL
RELATIONSHIP,
ART. 1, PARAGRAPH 4,
PRESIDENTIAL DECREE
NO. 441 OF 1997

VAT REGISTRATION NUMBER OR TAX CODE OF AGENT

PART I
OTHER INFORMATION
AT TIME OF COMMENCEMENT
OF ACTIVITY

EMAIL ADDRESS

TELEPHONE NUMBER
area code numberFAX
area code number

WEBSITE

Information about property used for activity

OWNERSHIP OF PROPERTY

TYPE OF LAND REGISTER

SECTION

SHEET

PARCEL

SUB-PARCEL

DETAILS OF REGISTRATION OF RENT CONTRACT OR LOAN FOR USE CONTRACT
(see instructions)

DATE OF REGISTRATION

OFFICE

NUMBER

SUB-NUMBER

SERIES

INTRA-COMMUNITY TRANSACTIONS

PRESUMED VOLUME OF PURCHASES

PRESUMED VOLUME OF SALES

Details of activity

TYPE OF CUSTOMER

PLACE OF BUSINESS OPEN TO THE PUBLIC

INITIAL INVESTMENTS

0 – 5,000
euros5,001 – 50,000
euros50,001 – 200,000
eurosover 200,000
euros

INVESTMENTS MADE BY BUILDERS

**ADDITIONAL
FORMS**

**PARTS
COMPLETED AND
SIGNATURE OF
DECLARATION**

The undersigned person declares that the following parts have been completed

A

B

C

D

E

F

G

H

I

(cross)

Total
Pages

DATE

TAX CODE

SIGNATURE OF DECLARANT

PROXY

I, the undersigned person

delegates

place of birth

date of birth

to submit this form on my behalf

DATE

SIGNATURE OF DECLARANT

**UNDERTAKING TO
SUBMIT
COMMUNICATION
ELECTRONICALLY**

Tax code of intermediary

Number in professional register of Tax Assistance Centre

**RESERVED FOR
INTERMEDIARY**

Undertaking to electronically submit the declaration prepared by the taxpayer

Undertaking to electronically submit the declaration prepared by the individual sending it

Date of
undertaking

day

month

year

SIGNATURE OF
INTERMEDIARY

APPLICATION FOR ALLOCATION OF TAX CODE AND DECLARATION OF COMMENCEMENT OF ACTIVITY, CHANGE OF DETAILS OR CESSATION OF ACTIVITY, FOR VAT PURPOSES

(ENTITIES DIFFERENT FROM INDIVIDUALS)

INSTRUCTIONS FOR COMPLETION

(unless otherwise stated, all articles of law cited hereafter refer to Presidential Decree no. 633 of 26 October 1972 and subsequent amendments)

Foreword

This form must be used by entities different from individuals (companies, organisations, associations, etc.) for declarations of commencement, change of details or cessation of activity, as provided for by article 35 and for applications for allocation of a tax code as provided for by Ministerial Decree no. 539 of 28 December 1987.

All parts of the form must be completed by mechanical means or in block capitals and signed by the applicant and submitted within 30 days of commencement of activity, the date of the change of any previously-communicated details, or the date of cessation of the activity itself.

The top part of each page of the declaration must contain the taxpayer's tax code. If the declaration of commencement of activity with allocation of tax code (declaration type 1 in part A) the tax code of the agent indicated in part C must be reported.

Each page must be numbered sequentially by filling in the field provided in the top right corner, while the total number of pages comprising the declaration must be indicated in the box labelled "parts completed and signature of declaration".

For the parts to be completed correctly, if more space is needed, several pages containing the part concerned must be used.

The information must be provided without any abbreviations (e.g. GIAN CARLO or GIANCARLO and not G.CARLO, SANTA MARIA CAPUA VETERE and not S. MARIA C.V., etc.).

Dates must be expressed in numerical form, in the following order: day, month and year (e.g. 5 March 2009 = 05 03 2009).

Addresses must be written in full (street or square, number, building, stairway, flat number, area, kilometre and any other information that may be of help in uniquely identifying the taxpayer's address).

The initials of the province to be used are the same as those already used in vehicle registration numbers (ROME = RM; Foreign State = EE).

Please note, in addition, that as provided for by article 2 of Presidential Decree no. 442 of 10 November 1997, the **options** and **revocations** provided for with regard to VAT and direct taxes must not be communicated upon commencement of the activity but exclusively, taking into consideration the concluding behaviour assumed by the taxpayer during the tax year, using part VO of the annual VAT return. In cases in which the taxpayer is exempted from submitting the aforementioned VAT return, part VO must be submitted together with the income tax return.

Non- residents

Non-residents who make use of a permanent organisation in Italy or agents appointed by them as provided for by article 17, second paragraph, must use this form to submit the declarations required under article 35.

Note that non-residents, on the basis of the amendments introduced in article 17, second paragraph, art. 11 of Decree Law no. 135 of 25 September 2009, finalised with amendments by Law no. 166 of 20 November 2009, may not assume dual VAT status within the national territory. Specifically, in the case of a permanent organisation in Italy, non-residents may not operate through a tax agent or through direct identification in order to meet the VAT obligations pertaining to operations carried out directly by the parent company. These operations, in fact, must be combined under the VAT status attributed to the permanent organisation operating in Italy.

It should also be noted that, as provided for by article 17, second paragraph, tax representation institutes and direct identification bodies play an alternative role to each other. Therefore, non-residents intending to use an institute in place of another which they already use must first close the VAT registration number in their possession.

Where to obtain the form

This form and accompanying instructions are available for download free of charge from the websites of the Revenue Agency www.agenziaentrate.gov.it and of the Ministry of the Economy and Finance www.finanze.gov.it. **In this case the form can be printed in black and white.** A special digital format is available on these websites for taxpayers that use printing systems for subsequent reproduction.

Submission procedure

Declarations of commencement, change of details and cessation of activity may be submitted following the procedure described below:

- in duplicate, directly (by a duly delegated person if necessary) to any one of the Revenue Agency's offices, irrespective of the tax domicile of the entity;
- a single copy by registered post, enclosing a photocopy of an identity document of the declarant, to be sent to any one of the Revenue Agency's offices irrespective of the tax domicile of the entity. In this case declarations are deemed to have been submitted on the date on which it was sent;
- electronically, directly by the entity itself or by the person or entity entrusted with its electronic submission, as provided for by article 3, paragraphs 2-bis and 3, of Presidential Decree no. 322 of 22 July 1998, and subsequent amendments. In this case the form is deemed to have been submitted on the date on which the reception of the data on the part of the Revenue Agency was completed.

ComUnica

Single Communication for the establishment of a company (article 9, Decree Law no. 7 of 2007)

Article 9 of Decree Law no. 7 of 31 January 2007, finalised with amendments by Law no. 40 of 2 April 2007, introduced the "single communication" form for the establishment of a company, which must be submitted to the Italian Business Register electronically or in digital form.

The new single communication form, the technical rules of which are subject to the provisions of the Prime Minister's Decree of 6 May 2009, was finally approved with the Inter-ministerial Decree of 19 November 2009.

The single communication fulfils all of the administrative obligations required to be entered in the Italian Business Register and where provided for by law is valid for social security, welfare and tax purposes and for obtaining a tax code and VAT registration number.

The use of the single communication form was optional until 31 March 2010, becoming obligatory as of 1 April 2010.

PART A

TYPE OF DECLARATION

NOTE: in the case of mergers, divisions, transfer of the business or other extraordinary operations or substantial transformations resulting in the termination of the taxable entity (boxes ☐ 1 in part D) the declaration provided for by article 35 must be submitted solely by the entity arising from the transformation. Therefore, the entity that is terminated (subsidiary company, division, conferring company, etc.) must not submit the declaration of cessation of activity as this information is acquired through the declaration of commencement of activity or change of details which is submitted by the transferee company (incorporating company, beneficiary company, conferee company, etc.). In the case of sale, transfer or donation of a branch of the company or partial division (boxes ☐ 2 in part D) in which the transformed entity continues to operate with its own VAT registration number, the declaration must be submitted by the latter, while part D must only be completed in the declaration submitted by the beneficiary or the entity resulting from the transformation. In such cases the taxpayer must first read the instructions in part D.

Cross one of the following boxes:

- ☐ 1 taxpayers submitting the DECLARATION OF COMMENCEMENT OF ACTIVITY WITH ALLOCATION OF TAX CODE not in possession of a tax code and commencing an activity subject to VAT, including activities resulting from mergers, divisions, inheritances, etc., must indicate the date of commencement.

The box must also be crossed by managers of the special **VAT deposits** provided for by article 50-bis of Decree Law no. 331 of 1993, which store goods for third parties and which pursuant to paragraph 7 of the same article have the status of tax agent, with the limitations provided for by article 44, paragraph 3, second sentence, of Decree Law no. 331 of 1993, of European community entities vis-à-vis VAT obligations regarding operations concerning the goods stored (see instructions for the "legal status" field).

The office allocates a VAT registration number to the taxpayer corresponding to their tax code, which remains the same, even if the tax domicile changes, until the time of cessation of activity. Details of registration of articles of association: indicate the registration details only in the specific case that the articles were registered without the tax code being indicated (see Circular no. 251/E of 1998).

- 2** taxpayers submitting the DECLARATION OF COMMENCEMENT OF ACTIVITY already in possession of a tax code and commencing an activity subject to VAT, including activities resulting from mergers, inheritances, transfer etc., must indicate the tax code and date of commencement. In this case the office allocates a VAT registration number to the taxpayer which remains the same, even if the tax domicile changes, until the time of cessation of activity.

Non-commercial entities not subject to tax that request the allocation of a VAT registration number solely for the purpose of paying VAT in Italy on intra-community purposes must also cross box ☐ (Decree Law no. 331 of 1993).

- 3** in all cases of CHANGE OF DETAILS previously communicated by possessors of a VAT registration number, the VAT registration number and date of the change must be indicated.

The box must be crossed whenever a **new activity** is undertaken in addition to others already carried out in the case of **cessation of one or several activities** but with the continuation of other activities (see sub-part B, note concerning activity and place of activity).

The box must also be crossed if the details change as a result of incorporation, division, inheritance, transfer, etc.

NOTICE: declarations of change of details must contain in the fields provided only the details that have changed, without indicating any details which remain unchanged, with the exception of the details required in part B concerning the taxpayer. These details – with the sole exception of the part concerning electronic commerce – must always be indicated so that the declaration can be correctly recorded in the registry archives.

It is pointed out that several changes occurring on the same date may be communicated using a single form.

- 4** taxpayers submitting the DECLARATION OF CESSATION OF ACTIVITY must indicate the VAT registration number and the date of cessation of activity. In addition, taxpayers that cease carrying out an activity subject to VAT but continue to carry out activities not subject to VAT using the tax code allocated to them must cross box ☐.

Box ☐ must also be crossed by the tax agent appointed in accordance with article 17, second paragraph, by a **non-resident** in Italy specifically intending to meet obligations and exercise rights in relation to VAT directly, as provided for by article 35-ter. In this case the non-resident must submit the declaration required under article 35-ter to the Pescara Operational Centre before carrying out operations subject to VAT using the ANR form. It is pointed out that in this case box ☐ must be crossed in order to allow non-residents that intend subsequently to identify themselves directly to continue to use the tax code already allocated to them (see the section on “non-residents”).

In the case of cessation of one or several activities but with the continuation of other activities, only box ☐ (change of details) must be crossed.

- 5** taxpayers submitting the REQUEST FOR DUPLICATE OF TAX CODE AND VAT REGISTRATION CERTIFICATE as they have lost the original document certifying allocation must indicate, if possible, the tax code or VAT registration number.

N.B.: the date of commencement of activity, change of details or cessation of activity may not be later than the date of submission of the form.

PART B

TAXPAYER

IDENTIFICATION DETAILS

NAME OR COMPANY NAME: this must be stated without abbreviations as written in the articles of association or certificate of registration with the Chamber of Commerce, with the exception of the legal status which must always be indicated in abbreviated form (SDF for de facto companies, SAS for Limited partnerships, SAPA for Limited share partnerships, SNC for Simple partnerships, SPA for Public limited companies, SRL for Limited liability companies). For particularly long names, any honorary, professional or equivalent titles must be omitted.

LEGAL STATUS: the code taken from the following table must be indicated:

NOTE: the following table includes all of the codes for the various declaration forms that can be used only in accordance with the specific characteristic of each individual form. Therefore taxpayers completing the declaration must identify the code referring to them in relation to their legal status.

GENERAL LEGAL NATURE CLASSIFICATION TABLE

RESIDENT ENTITIES	NON- RESIDENT ENTITIES
1. Limited share partnerships	28. Family businesses
2. Limited liability companies (SRL)	29. GEIE (European Groups of Economic Interest)
3. Public limited companies (SPA)	50. Public limited companies, special companies and consortia as defined in articles 31, 113, 114, 115 and 116 of the Legislative Decree of August 18, 2000, n. 267 (Unified Text regarding the regulation of local authorities)
4. Cooperatives and their consortia recorded on prefectural registers and in the cooperative's records	51. Condominiums
5. Other cooperatives	52. VAT deposits
6. Mutual insurance companies	53. Non-profit capital-based amateur sports associations
7. Consortia with status of legal entity	54. Trust
8. Recognised associations	55. Public administrations
9. Foundations	56. Banking foundations
10. Other organisations and institutes with status of legal entity	57. European company
11. Consortia without status of legal entity	58. European cooperative company
12. Unrecognised associations and committees	59. Network of enterprises
13. Other organisations of people or goods without status of legal entity (excluding co-ownership entities)	
14. Financial public authority	
15. Non- financial public authority	
16. Health insurance schemes and social security, assistance and pension funds and such like, with or without status of legal entity	
17. Religious works and mutual aid associations	
18. Hospital entities	
19. Associations and institutes for social security and assistance	
20. Autonomous companies for therapy, sojourns and tourism	
21. Regional, provincial and municipal companies and their consortia	
22. Companies, organisations and bodies established abroad otherwise unclassifiable with administrative headquarters or main activity in Italy	
23. Simple companies, as identified by article 5, paragraph 3, letter b), of the TUIR (Income Tax Consolidate Act)	
24. General partnerships (SNC) as identified by article 5, paragraph 3, letter b), of the TUIR	
25. Limited partnerships (SAS)	
26. Armament companies	
27. Artistic and professional associations	

It is pointed out that **code 52 (VAT deposits on behalf of third parties)** must be indicated by managers of VAT deposits exclusively when requesting or cancelling a VAT registration number (boxes **1** or **4** in part A) to be used in the quality of tax agent, with the limitations provided for by article 44, paragraph 3, second sentence, of Decree Law no. 331 of 1993, of European community entities vis-à-vis VAT obligations regarding operations concerning the goods stored, as provided for by article 50-bis, paragraph 7, of Decree Law no. 331 of 1993.

INITIALS: specify (any) initials used to abbreviate the name or company name.

FOREIGN STATE VAT IDENTIFICATION NUMBER: the field must be completed in all cases by taxpayers residing in another State of the European Union, indicating the identification number for VAT purposes allocated by State of origin or other identifying number allocated.

REGISTERED OFFICE, ADMINISTRATIVE OFFICE or, if not applicable, ACTUAL PLACE OF ESTABLISHMENT

In the case of **non-residents** in Italy that operate through a permanent organisation or have appointed a tax agent, details of the overseas office must be indicated.

ADDRESS: indicate the full address of the registered or administrative office, or (if not applicable) the actual place of business; in **overseas addresses** indicate also the town or city.

ACCOUNTING RECORDS: cross the box only if the accounting records required by tax law are kept wholly or partially in the place indicated.

MUNICIPALITY: indicate the country of **overseas addresses**.

TAX DOMICILE

Taxpayers different from individuals, pursuant to article 58 of Presidential Decree no. 600 of 1973, have their tax domicile in the municipality in which their registered office, or if not applicable, their administrative office, is located. If neither is applicable, their tax domicile in the municipality in which a secondary office or a permanent

organisation is located, or otherwise in the municipality in which they mainly conduct their activity. If the tax domicile of the taxpayer has been established by the Revenue Agency, on its own authority or at the taxpayer's own request, pursuant to article 59 of Presidential Decree no. 600 of 1973, in a different municipality from the one which would generally be the case, the provision of change of tax domicile is effective from the tax period following the one during which it was communicated. This section, therefore, must only be completed by non-resident entities with an overseas office, who must indicate the location of the permanent organisation in Italy or the tax domicile of the tax agent appointed in Italy.

ACCOUNTING RECORDS: cross the box only if the accounting records required by tax law are kept wholly or partially in the place indicated.

ACTIVITY AND PLACE OF ACTIVITY

NOTE: this part is for details and place of the taxpayer's activity. In the case of more than one activity, give details of the main activity and business turnover at the time of submission. Information about any other activities and place of activity must be communicated in part G.

No specific communication of change of details needs to be communicated if the proportion of turnover from each activity previously communicated changes.

Details of any new activity must be indicated in this part regarding the main activity only if it is presumed to be the main activity; details of the previous main activity already communicated must be indicated in part G only if it is ceased by crossing box ☐. In other cases the previous main activity will automatically be considered secondary.

ACTIVITY CODE: the code of the main activity (with reference to the business turnover), taken from the classification of economic activities applicable at the time of submission of the form, must be indicated. This classification is available at the Revenue Agency's offices and website www.agenziaentrate.gov.it, and from the Ministry of Economy and Finance website www.finanze.gov.it.

NOTE: if the declaration of commencement of activity refers to one of the activities listed in the ordinance issued by the director of the Revenue Agency on 21 December 2006 as amended and supplemented by the ordinance of 14 January 2008, part I must be completed, indicating the main type of customer, whether the activity is conducted in a place open to the public and necessary investments during the first year of business.

ACTIVITY DESCRIPTION: briefly describe the main activity.

PRESUMED BUSINESS TURNOVER: this must be indicated in the case of commencement of activity or when a new activity is presumed to be the main activity (declaration types 1, 2 or 3 in part A), **only** if the taxpayer expects, over the year or part of the year, to record a business turnover which entails, **as a natural regime**, the application of special provisions connected to it concerning compliance with obligations or special criteria used for calculating the tax (for example exempt farmers, persons that conduct travelling shows and minor taxpayers performing entertainment activities).

With regard to the methods for calculating business turnover, taxpayers must refer to articles 20 and 36, in addition to the specific rules governing the individual special regimes.

Presumed business turnover must be expressed in **whole euros**, rounded up if the decimal part is greater than or equal to fifty eurocents and rounded down if it is lower.

INTRA-COMMUNITY PURCHASES OF GOODS AS PROVIDED FOR BY ARTICLE 60-BIS: the box must be crossed before intra-community purchases of goods listed in the Decree of 22 December 2005, issued in implementation of article 60-bis, are made by entities that must provide a specific surety policy or bank guarantee to the relevant office, as provided for by the ordinance issued by the Director of the Revenue Agency on 21 December 2006 in implementation of paragraph 15-ter of article 35. The box must be crossed in the declaration of commencement of activity by entities

that already at the time of submission expect to make intra-community purchases, whether on a regular or occasional basis, of goods listed in article 60-bis or in the declaration of change of taxpayers' details, holders of VAT registration numbers issued as from 1 November 2006 who plan to make the aforementioned type of purchases during the next three years (see Circular no. 27 of 11 May 2007).

ADDRESS: indicate the place in which the activity indicated is mainly conducted if different from the registered, administrative or actual place of establishment, or in the case of a permanent organisation, from the tax domicile. Any other places in which the main activity is conducted must be indicated in part G, section 2.

In the specific case of the declaration being completed by a **tax agent** of a non-resident entity, the address fields must not be completed.

ACCOUNTING RECORDS: cross the box only if the accounting records required by tax law are kept wholly or partially in the place indicated.

ELECTRONIC COMMERCE

Complete if the taxpayer conducts electronic commerce.

WEBSITE ADDRESS: if Internet is used to conduct transactions electronically in the area of trade of goods and services, distribution of digital content, financial and stock market operations, public procurement procedure or any other commercial procedure, indicate the WEBSITE address.

Cross the box marked "OWN" if the WEBSITE is independently owned.

Cross the box marked "HOSTING" if a third-party website is used.

INTERNET SERVICE PROVIDER: indicate the Internet service provider.

Cross the box marked "CESSATION" if the taxpayer is ceasing electronic commerce activities but continues to conduct activities subject to VAT. In this case declaration type 3 must be indicated in part A.

PART C

REPRESENTATIVE

Indicate the details which identify the legal representative or, if not applicable, the details of a managing member. In the case of several representatives, the details of only one must be indicated in this part, while the details of other representatives, including those of contractual representatives, must be indicated in part F. In the case of a taxpayer declared bankrupt, in receivership or placed into administration the details must refer, respectively, to the official receiver, court-appointed liquidator or other roles listed in the table of appointment codes.

Representatives who also keep the accounting records must complete part E, in any case indicating the address at which they are held together with their own tax code.

If a non-resident taxpayer has appointed a **tax agent** in Italy, the details which identify the agent must be indicated using appointment code 6 or appointment code 10 for the specific category of tax agent with the limitations provided for by article 44, paragraph 3, second sentence, of Decree Law no. 331 of 1993, who is responsible solely for invoicing obligations and for completing and submitting Intrastat lists.

If the tax agent is different from an individual, this part must be completed with the details identifying the tax agent, while part F must be completed with the tax code of the legal representative if applicable, or the de facto administrator.

If it is necessary to communicate the appointment of the tax agent provided for by article 17, second paragraph, to replace the previous one appointed with the limitations provided for by article 44, paragraph 3, second sentence, of Decree Law no. 331 of 1993 – following the carrying out of assets and liability transactions which entail the payment or recovery of the tax – this part must be completed by indicating appointment code 6; declaration type 3 must be indicated in part A.

If the non-resident taxpayer does not make use of a **permanent organisation** in Italy, indicate the details indicating the individual responsible using appointment code 1.

APPOINTMENT CODE: the code taken from the following table must be indicated:

GENERAL TABLE OF APPOINTMENT CODES

1	Legal, contractual, de facto agent or managing member
3	Official receiver
4	Court-appointed liquidator (forced administrative liquidation or special management)
5	Judicial custodian (judicial custody), or judicial receiver in the capacity of the representative of the attached assets or judicial commissioner (receivership)
6	Tax representative of a non-resident person
8	Liquidator / Receiver (voluntary liquidation)
10	Tax representative of a non-resident with the limitations referred to in article 44, paragraph 3 of the Decree Law 331/1993
15	Court-appointed liquidator of a public administration body

DATE OF COMMENCEMENT OF PROCEEDING: indicate the date of the appointment for appointment codes 3, 4, 5, 8 and 15.

PART D

EXTRAORDINARY OPERATIONS – SUBSTANTIAL SUBJECTIVE TRANSFORMATIONS AND ACQUISITION OF COMPANY ON LEASE/RENTAL BASIS WITH TRANSFER OF CEILING

SECTION 1: EXTRAORDINARY OPERATIONS – SUBSTANTIAL SUBJECTIVE TRANSFORMATIONS

This section must be completed when extraordinary operations or substantial subjective transformations have taken place which either result in the termination of the taxable entity undergoing the transformation (box **1**: merger, total division, etc.) or which do not produce the same effect, with the transformed entity continuing to operate with its own VAT number (boxes **2**: transfer, sale, donation of a branch of the company and partial division).

The **section** must be **completed exclusively by beneficiary entities, i.e. those resulting from the abovementioned transformations** (transferee company, company resulting from the merger, beneficiary company in the case of division, etc.).

Completion of this section, in cases of substantial subjective transformations resulting in the termination of the transformed entity (absorbed company, transferee company, selling or donating company, etc.), entails the **automatic cancellation of the VAT registration number** of the entity and, for companies, also of the related tax code.

NOTE: this section must not be completed in the specific case of transfer, sale or donation of a company in which the transferring, selling or donating company retains its own tax code or VAT registration number for the purpose of completing the liquidation of the company's assets. In this case, it must submit its own declaration by completing section 2.

Cross the box corresponding to one of the following cases, in relation to the type of declaration specified in part A:

1a OWN MERGER: regards cases in which several companies merge, giving rise to a newly constituted company. The box must be crossed by the company resulting from the merger, which must also indicate the tax codes of the merged companies in the spaces provided.

This communication automatically cancels the tax codes and VAT registration number of the merged companies.

Declaration type 1 must be indicated in part A; indicate the date of the merger as the date of commencement.

1b MERGER BY ABSORPTION: this takes place when one or several companies are absorbed by an already existing company. The box must be crossed by the company which absorbs the others, which must also indicate the tax codes of the companies absorbed in the spaces provided.

This communication automatically cancels the tax codes and the VAT registration numbers of the companies absorbed.

The following declaration types may be indicated in part A:

– type 2, if the absorbing entity, already in possession of a tax code and not a VAT registration number, begins an activity subject to VAT following the absorption; indicate the date of absorption as the date of commencement;

- type 3, if the absorbing entity is already in possession of a VAT registration number: indicate the date of absorption as the date of commencement.

1c TRANSFER, SALE AND DONATION OF COMPANY: regards cases in which the transformation results in the total transfer of the company; the box must be crossed by the receiving, transferee or donee entity, indicating in the spaces provided the tax codes of the transferring or selling entities when different from individuals or the VAT registration numbers when the transferring, selling or donating entities are individual business owners.

This communication automatically cancels the tax codes and the VAT registration numbers indicated (see note in this part).

It is pointed out that cases in which transfer of the company is total include the transformation **of an individual business into a company** consisting in the establishment of a company following the transfer of a business on the part of one or several individual business owners.

The following declaration types may be indicated in part A:

- type 1, if the entity resulting from the transformation, not in possession of a tax code, commences activity following the operation; indicate the date of transfer, sale or donation as the date of commencement;
- type 2, if the entity resulting from the transformation, already in possession of a tax code and not a VAT registration number, commences an activity subject to VAT following the operation; indicate the transfer, sale or donation as the date of commencement;
- type 3, if the receiving, transferee or donee entity is already in possession of a VAT registration number; indicate the date of transfer, sale or donation as the date of the change.

1d TOTAL DIVISION: this occurs when the whole or a company's assets are transferred to several already-existing or newly-established companies. Each beneficiary company, obliged to complete a specific declaration, must cross this box, indicating in the spaces provided the tax code of the company being divided.

This communication automatically cancels the tax code and the VAT registration number of the company being divided.

The following declaration types may be indicated in part A:

- type 1, if the beneficiary commences the activity following the division; indicate the date of the division as the date of commencement;
- type 3, if the beneficiary company is already in possession of a VAT registration number; indicate the date of the division as the date of the change.

1e INHERITANCE: the box must be crossed by the heirs of the deceased subject, indicating in the spaces provided the VAT registration number of the deceased.

This communication automatically cancels the VAT registration number of the deceased.

The following declaration types may be indicated in part A:

- type 1, if the heirs, previously unincorporated, continue the activities of the deceased in the form of a company;
- type 2, if the heirs, already incorporated but not conducting an activity subject to VAT, continue the activities of the deceased in the form of a company;
- type 3, if the heirs, already established in society, continue the activities of the deceased, absorbing them into an activity subject to VAT.

In all of these cases indicate the date of death as the date of commencement or change.

NOTICE: if the heirs do not plan to continue the activity of the deceased they must complete form AA9 (for individuals).

2a TRANSFER, SALE AND DONATION OF COMPANY BRANCH: in this case a company branch is transferred to a company. The box must be crossed by the receiving, transferee or donee entity, which must also indicate in the spaces provided the tax codes of the transferring or selling entity when these are entities different from individuals or their VAT registration numbers if the transferring, selling or donating entities are individual business owners.

The following declaration types may be indicated in part A:

- type 1, if the entity resulting from the transformation, not in possession of a tax code, commences the activity following the operation; indicate the date of transfer, sale or donation as the date of commencement;
- type 2, if the entity resulting from the transformation, already in possession of a tax code and not a VAT registration number, commences an activity subject to VAT following the operation; indicate the date of transfer, sale or donation as the date of commencement;
- type 3, if the receiving, transferee or donee entity is already in possession of a VAT registration number; indicate the date of transfer, sale or donation as the date of the change.

2b PARTIAL DIVISION: this occurs in the case of the transfer of part of a company's assets to one or several already-existing or newly-established companies.

Each beneficiary company, obliged to complete a specific declaration, must cross this box, indicating in the spaces provided the tax code of the company being divided.

The following declaration types may be indicated in part A:

- type 1, if the beneficiary company, not in possession of a tax code, commences the activity following the operation; indicate the date of the division as the date of commencement;
- type 3, if the beneficiary company is already in possession of a VAT registration number; indicate the date of division as the date of the change.

It is pointed out the transferring, selling or donating company or the company being divided, for the cases set out in boxes 2, must submit the declaration of change of details in order to communicate the changes, without completing this part.

PL the box must be crossed by taxpayers that pursuant to any of the transformations illustrated above plan to exercise, provided the legal requirements are satisfied, the right to purchase goods and services, or to import goods, without the payment of the tax, pursuant to article 2, paragraph 2, of Law no. 28 of 18 February 1997.

SECTION 2: TRANSFER OR SALE OF BUSINESS RETAINING THE SAME TAX CODE

The section must be **completed exclusively by taxpayers that have transferred or sold the business** but that retain the same tax code for the purpose of completing the liquidation of the company's assets. In this case box 3 must be crossed, indicating the VAT registration numbers of the individual companies or the tax codes of the entities different from individuals to which the business has been transferred.

The declaration type in part A is type 3; indicate the date of transfer or sale as the date of the change.

PL the box must be crossed if the benefit of utilisation of the right to purchase goods and services without the payment of the tax, pursuant to article 2, paragraph 2, of Law no. 28 of 18 February 1997.

SECTION 3: ACQUISITION OF COMPANY ON LEASE/RENTAL BASIS WITH TRANSFER OF CEILING

The section must be completed by entities that acquire a company or company branch on a lease basis **exclusively** if the contract explicitly provides for the transfer of the benefit of utilisation of the right to purchase goods and services without the payment of the tax, pursuant to article 2, paragraph 2, of Law no. 28 of 18 February 1997. Box **4**, must be crossed, indicating the VAT registration number of the individual business which has leased the company or the tax code if the transferring entity is different from an individual.

The completion of this section **takes the place of the communication to be made to the competent office** as set out in article 8, fourth paragraph.

The following declaration types may be indicated in part A:

- type 1, if the lessee not in possession of a tax code commences the activity following the lease; indicate the date of the lease contract as the date of commencement.
- type 2, if the lessee not in possession of a VAT registration code commences an activity subject to VAT following the lease; indicate the date of the lease contract as the date of commencement.
- type 3, if the lessee is already in possession of a VAT registration number; indicate the date of the lease contract as the date of the change.

PART E

PLACES IN WHICH ACCOUNTING RECORDS ARE KEPT

SECTION 1: SUBJECTS WHO KEEP ACCOUNTING RECORDS AND PLACES IN WHICH THEY ARE KEPT

Indicate the **tax code** or **codes** of the subjects that keep accounting records and details of the **places in which they are kept**.

With regard to the type of communication, it is necessary:

- to cross box **A** on commencement of activity or to indicate details of any new keeper of accounting records or new place in which they are kept;
- to cross box **C** to communicate the cessation of a previous keeper of accounting records or to communicate the fact that the accounting records are no longer kept in a place that was previously indicated.

If it is necessary to communicate the **replacement of a keeper of accounting records**, in the first part box ☐ must be indicating only the tax code of the keeper replaced and omitting the indication of the place or places in which the accounting records were kept; in the second part box ☐ must be crossed, indicating the tax code of the new keeper as well as the place or places in which they are currently kept.

If it is necessary to communicate exclusively the **change of one or several places** in which the accounting records **are kept** which have been previously communicated, in the first part box ☐ must be crossed, indicating the tax code of their keeper as well as the place or places in which they were kept that have been replaced; in the second part box ☐ must be crossed, indicating the tax code of said keeper of the accounting records as well as the new place or places in which the accounting records are kept.

SECTION 2: PLACES IN WHICH INVOICES ARE KEPT ABROAD

This section is reserved for the indication of the places in which electronic invoices are kept which are located in a country other than that of the issuer (article 39).

With regard to the types of communication it is necessary:

- to cross box ☐ on commencement of activity or to indicate a new place in which the invoices are kept;
- to cross box ☐ to communicate the cessation of a place in which the invoices are kept which has been previously communicated.

For the parts to be completed correctly, if more space is needed, several pages containing the part concerned must be used.

PART F OTHER REPRESENTATIVES OR PARTNERS

Indicate the tax codes of any other representatives, such as managing director, contractual representatives, etc., crossing box ☐. In specific cases in which the contractual representative is an entity that is different from an individual, the tax code of its legal representative, managing partner or any other parties specifically authorised to sign the declaration must also be indicated.

For simple, anomalous or de facto companies, general partnerships, limited partnerships and artistic and professional associations, indicate the tax codes of the partners, with the exception of the representative partner already indicated in part C. In addition, in the case of partnerships or limited liability companies with fewer than 10 partners, the specific field for indicating the stake held must be completed on submission of the declaration of commencement of activity.

With regard to the types of communication, it is necessary:

- to cross box ☐ on commencement of activity or to communicate new partners or representatives;
- to cross box ☐ to communicate the cessation of a previous partner or representative.

For the parts to be completed correctly, if more space is needed, several pages containing the part concerned must be used.

PART G INFORMATION CONCERNING ACTIVITIES

SECTION 1: OTHER ACTIVITIES

Activities conducted on a regular basis and relevant for VAT purposes to which a distinct activity code may be attributed, with the exception of the main activity indicated in part B (see sub-part B, note on activity and place of activity) must be listed in this section.

With regard to the types of communication it is necessary:

- to cross box ☐ on commencement of activity or in the case of commencement of a new activity, including after substantial subjective transformations or extraordinary operations;
- to cross box ☐ in the case of cessation of a previously conducted activity, including after substantial subjective transformations or extraordinary operations.

ACTIVITY CODE: the activity code can be found in the table containing the classification of economic activities in effect at the time of submission of the form.

BUSINESS TURNOVER: the presumed business turnover must be indicated exclusively in the case of commencement of a new activity, exclusively in the cases and according to the procedures already illustrated in part B. This amount must be indicated in whole euros as illustrated previously.

SEPARATE ACCOUNTING: cross the box if the taxpayer, in relation to the activity indicated, applies the tax separately, by legal obligation or by choice, pursuant to article 36 or other specific provisions.

SECTION 2: OTHER PLACES OR ACTIVITY AND/OR PLACES IN WHICH ACCOUNTING RECORDS ARE KEPT

The section must be completed in cases in which the main activity or other activities are conducted in places different from those indicated in part B.

With regard to the types of communication it is necessary:

- to cross box ☐ A on commencement of activity or if a new place of activity is opened;
- to cross box ☐ C in the case of closure of an already-existing place of activity.

TYPE OF PLACE OF ACTIVITY: the type of place can be obtained from the following table.

1 Subsidiary	4 Factory	7 Depot	A Others
2 Branch	5 Office	8 Laboratory	
3 Warehouse	6 Shop	9 Overseas construction sites	

Overseas addresses must include the town/city in the “Address” field, the country in the “Municipality” field and the initials EE in the “Province” field.

ACCOUNTING RECORDS: cross the box only if the accounting records required by tax law are kept wholly or partially in the place indicated.

For the parts to be completed correctly, if more space is needed, several pages containing the part concerned must be used.

PART H

PRESUMPTION OF SALE – AGENT-PRINCIPAL RELATIONSHIP, ARTICLE 1, PARAGRAPH 4, PRESIDENTIAL DECREE NO. 441 OF 1997

This part must be completed for the communication required by article 1, paragraph 4, of Presidential Decree no. 441 of 1997, in order to override the presumption of sale as provided for by article 1, paragraph 1, of said decree. This presumption applies for goods which are purchased, imported or produced and which are not found in the places in which the taxpayer concerned or their agent conduct their activities.

It is pointed out that this communication constitutes proof of the agent-principal relationship, on condition that it is made on a date prior to the delivery of the goods to the agent.

Indicate the VAT registration number of the agent, if an individual, or the tax code of the agent, if different from an individual, with whom the taxpayer deposits their own goods. Declaration type 3 must be indicated in part A; indicate the date of appointment of the agent as the date of the change.

For further, more detailed information see Circular no. 193/E of 23 July 1998.

PART I

OTHER INFORMATION AT TIME OF COMMENCEMENT OF ACTIVITY

The part must be completed only on submission of a declaration of commencement of activity and must indicate the specific information set out in the ordinance issued by the Director of the Revenue Agency on 21 December 2006, as amended and supplemented by the ordinance of 14 January 2008, issued in implementation of paragraph 15-ter of article 35 (see Circular no. 27 of 11 May 2007).

Indicate the e-mail address, telephone and fax number, and any website different from the one through which the activity of electronic commerce is conducted, as already indicated in part B.

INFORMATION ABOUT PROPERTY USED FOR THE ACTIVITY

The details required must be provided with reference to the property used in order to conduct the main activity, specifying the relevant details from the land register.

In the field marked “ownership of property” indicate:

- code “P” if the property is owned;
- code “D” if the property is rented or used free of charge. In this case details of registration of the contract must be indicated.

In the field marked “Type of land register” indicate:

- code “F” if the property concerned is a building;
- code “T” if the property concerned is land.

The field marked “intra-community transactions” must be completed by taxpayers that presume that they will conduct such transactions while conducting their activity.

DETAILS OF ACTIVITY

The following fields must be completed exclusively by taxpayers that have indicated in part B one of the activities set out in the ordinance issued by the director of the Revenue Agency on 21 December 2006, as amended and supplemented by the ordinance of 14 January 2008.

In the field marked “type of customer” one of the following codes must be indicated:

- “1” for companies;
- “2” for public bodies;
- “3” for end consumers;
- “4” for other types of customer.

The box marked “place of business open to the public” must be crossed if the activity is conducted in a place which is open to the public.

The field “initial investment” must be completed by crossing the box corresponding to the amount of the investment in euros.

The field marked “investments made by builders” is reserved for taxpayers who conduct their activity in the construction sector and must be completed by indicating the value of investments in capital goods already made.

ADDITIONAL FORMS

This part must indicate all of the documents required by the office and submitted together with the declaration in order to demonstrate the existence of all of the subjective and objective elements indicated in the form.

PARTS COMPLETED AND SIGNATURE OF DECLARATION

Indicate any parts wholly or partially completed and the total number of pages comprising the declaration. As provided for by article 1, paragraph 4, of Presidential Decree no. 322 of 22 July 1998 and subsequent amendments, the declaration must be signed by the legal representative or managing partner or, in their absence, the de facto manager or contractual representative. Indicate in the field provided the tax code already included in part C or in part F of the person signing the declaration.

PROXY

This field must be completed if the form is submitted by means of the assigned person. In this case the person assigned must show an identity document of the delegating party as well as one of his/her own. If the document of the delegating party is a photocopy of the original, it must be handed in to the office.

UNDERTAKING TO SUBMIT COMMUNICATION ELECTRONICALLY

This section must be completed and signed by the intermediary who transmits the communication. The intermediary must state:

- his own tax code;
- if a CAF (Tax Assistance Centre) is involved, enter the CAF roll registration number;
- the date (day, month and year) on which the obligation to transmit the communication was assumed.

In addition, the first box must be crossed if the declaration has been prepared by the taxpayer, or the second box if the declaration has been prepared by the sender.

Declaration submitted through electronic Service

Declarations of commencement, change of details or cessation of activity may be submitted electronically:

- 1) directly;
- 2) through authorised intermediaries.

1) Direct electronic submission

Taxpayers who prepare their own declaration may send it directly, and not through an authorised intermediary; in this case the declaration is deemed to have been submitted on the date on which the reception of the data on the part of the Revenue Agency is completed.

Proof that the abovementioned declarations have been submitted is provided by the communication issued by the Revenue Agency confirming that they have been received.

The taxpayers who choose to file their return directly must use:

- the electronic **Entratel** service, whenever the obligation exists to file the return of the withholding agents (Form 770, simplified or ordinary), in relation to more than twenty persons;
- the **electronic Fisconline service**, whenever the obligation exists to file the statement of withholding agents for no more than twenty persons or, despite the obligation to electronically file the other statements as laid down by Presidential Decree no. 322 of 1998, they are not required to file the statement of withholding agents.

This method of submission must also be used in cases in which the taxpayer chooses to submit the declaration electronically, despite not being obliged to do so.

It is pointed out that, in accordance with the Ordinance issued by the Director of the Revenue Agency on 10 June 2009, taxpayers different from individuals submit the declaration electronically through their own appointed agents, whose names are communicated:

- a) electronically, through their own legal representative authorised to use the electronic services of the Revenue Agency;
- b) on paper, by submitting the relevant request to be registered on the form provided to the office of the Revenue Agency which granted the authorisation if the user is already authorised, or to any office in the region in which the organisation has its tax domicile, if the user is not already authorised; the request may be submitted by the taxpayer's legal representative or contractual representative.

Agents appointed in the ways described above may choose to appoint other agents authorised to use the electronic services of the Revenue Agency in the name and on behalf of entities different from individuals. The agents appointed must communicate the choice electronically and must therefore possess valid authorisation to use the Entratel channel or Fisconline.

For more detailed information refer to Circular no. 30/E of 25 June 2009 and the relevant technical annex.

Procedures for authorisation

a) Declaration submitted through the Entratel electronic services

In order to obtain authorisation to use the Entratel electronic service it is necessary to:

1. apply for pre-registration for the service using the specific option in the section entitled "If you have not yet registered for the service ..." at <http://telematici.agenziaentrate.gov.it>;
2. print out the result of pre-registration using the option "Print copy for office use";
3. fill in the application for authorisation according to type of user and submit it within 30 days of receiving the aforementioned pre-registration code to one of the Revenue Agency's offices in the region of the applicant's own tax domicile, enclosing the abovementioned printed copy and all other necessary documentation.

The office will provide the applicant with a "virtual" envelope, the number of which is stated on the certificate provided by the clerk. This number, together with the details obtained through pre-registration, is used by the user to acquire, through the "First-time access – Acquisition of data" function, the credentials required to generate the necessary secure environment. For users different from individuals, it is pointed out that one of the appointed agents or operators must generate the necessary secure environment.

The application forms and accompanying instructions, as well as a list of the Revenue Agency offices, are available at <http://telematici.agenziaentrate.gov.it>, and at the offices themselves. Solutions to problems with using the Entratel electronic service may be sought by contacting the call centre specifically set up on the freephone number indicated in the documentation provided by the office at the moment of authorisation to use the service. Users are also advised to consult the website at <http://assistenza.finanze.it> as well as www.agenziaentrate.gov.it and <http://telematici.agenziaentrate.gov.it> for information of a legislative or technical nature.

b) Declaration submitted through the Fisconline channel

An essential requirement for submitting declarations of commencement, change of details or cessation of activity through the Fisconline Internet electronic service is the possession of a PIN (Personal Identification Number) code which may be requested using the specific function available on the website <http://telematici.agenziaentrate.gov.it>.

The issue of a PIN code does not oblige the declarant to use the Fisconline channel, as it is still possible to submit the declaration through an authorised intermediary.

It is pointed out the use of the PIN code is personal and may not be granted to third parties. Please note that the same rules apply to users different from individuals authorised to use the Fisconline electronic service as those that apply to authorised agents and personnel.

2) Electronic submission via authorised intermediaries

Subjects entrusted with electronic submission (article 3, paragraph 3 of Presidential Decree no. 322 of 1998)

The intermediaries reported in article 3, paragraph 3, Presidential Decree no. 322 of 1998 are required to electronically forward to the Revenue Agency, using the Entratel, electronic service, both the returns prepared by them on behalf of the declarant and the statements prepared by the taxpayer for which they have taken on the obligation of electronic filing.

The obligation to submit forms, as provided for by article 35, which they have prepared also applies to professional firms and service companies in which at least half of the associates or over half of the share capital is owned by subjects belonging to certain professional registers, associations or rolls, as set out by the Management Decree of 18 February 1999, published in Official Gazette no. 44 of 23 February 1999.

These subjects can fulfil their obligation of electronically filing the statements also by using companies participated by national counsels or by the registers, boards or rolls as specified in the above-mentioned decree, by the relevant enrolled subjects, by the associations representing them, by the relevant social securities systems, by the single members of said associations.

These subjects shall file the statement by using their own identification code, although the obligation to forward them is taken by the single participants on behalf of their own clients.

The acceptance of declarations as provided for by article 35 prepared by the taxpayer is optional and the intermediary of the electronic service may charge a fee for the service rendered.

Statements filed by companies belonging to a group (article 3, paragraph 2-bis)

Within a group, the electronic filing of the return of the subject belonging to the group, in which at least one company or body is obliged to perform electronic filing, can be performed by one or more subjects of the same group exclusively through the electronic service Entratel. The body (even if not commercial) or the controlling company (including a partnership) or controlled company are considered to belong to the group. Controlled are those public limited companies, limited partnerships with share capital and limited liability companies whose shares or stock are owned by the parent body or by another controlled of this body with a stake higher than 50 percent in the capital from the beginning of the previous tax period. This provision applies, in any case, to the companies and to the bodies required to issue consolidated fiscal returns pursuant to the Legislative Decree no. 127 of 09 April 1991 and Legislative Decree no. 87 of 27 January 1992, and to the companies subject to IRES (income tax for the corporate bodies) listed in paragraph 2, lett. a), of article 38 of said Legislative Decree no. 127 and in the list of paragraph 2, lett. a), of article 40 of said Legislative Decree no. 87.

A company in the group can electronically file the returns of the other companies belonging to the same group by taking on the obligation to file the return. The same filing mode can also apply to those companies belonging to the same group and operating as tax representatives of foreign companies, even if these do not belong to the same group.

It is possible to file, simultaneously or at different times, some returns directly while other returns are filed through the companies of the group or an intermediary.

The companies and the bodies obliged to file their returns electronically through an intermediary or a company of the group are not required to ask for electronic filing permission.

To entrust another company of the group with the electronic filing of the return, the declarant company shall hand out its return, duly signed, to the entrusted company; the latter shall comply with all the regulations provided for electronic filing through authorized intermediaries.

Companies use the electronic services exclusively through the appointed agents and/or operators appointed to act in their name and on their behalf according to the procedures illustrated above.

Documentation with which the intermediary must provide the declarant and proof of submission of the declarations as provided for by article 35

Based on the provisions contained in the abovementioned Presidential Decree no. 322 of 22 July 1998, the authorised intermediary must:

- issue the declarant, on receiving the declaration of commencement, change of details or cessation of activity or acceptance of the instruction to prepare it, with an undertaking to

submit to the Revenue Agency the details that it contains electronically, specifying whether they have received the declarations already completed or whether they will prepare them themselves; this undertaking must be dated and signed by the intermediary, albeit issued in an informal manner. The date of this undertaking, together with the intermediary's personal signature and tax code, must be set out in the part provided headed "Undertaking to electronic filing" on the front cover of the declaration;

- issue the declarant, within 30 days of the deadline provided for the electronic filing of the return, with the original return (the details of which were transmitted electronically), drawn up on a form which complies with the one approved by the Revenue Agency, duly signed by the taxpayer. A copy of the notification from the Revenue Agency confirming receipt of the communication must also be provided to the declarant. This communication of electronic reception, containing in the case of commencement of activity the VAT registration number allocated to the taxpayer, constitutes proof for the declarant that the declarations of commencement, change of details or cessation of activity have been submitted, and must be kept, together with the original copy of them and the remaining documentation, for the period provided for by article 43 of Presidential Decree no. 600 of 1973, during which inspections may be carried out by the Revenue Agency;
- keep a copy of the communications transmitted (on computerized media), for the same period of time provided for in article 43 of Presidential Decree no. 600 of 1973, should the Revenue Agency require it to be exhibited in the event of an audit being carried out.

NOTE It is pointed out that the rules for keeping electronic documents for tax compliance purposes are set out in the Ministerial Decree of 23 January 2004 and CNIPA resolution no. 11 of 19 February 2004. More precisely, it is necessary for all of the copies of the communications to be memorized on an IT support, the legibility of which must be guaranteed over time, as long as a chronological order is ensured and that there is not a continuity solution for each tax period, moreover search functions and data extraction functions of the IT archives must be guaranteed in relation to the surname, name, company name, tax code, VAT number, date or logical associations with the latter. This procedure will be ended with electronic signature and the application of a temporal mark.

Notification of the electronic filing of the return

The notification by the Revenue Agency confirming that the return has been electronically filed, is transmitted electronically to the user who filed it. This communication can be found in the "Receipts" section of the site <http://telematici.agenziaentrate.gov.it>.