

## REQUEST FOR ASSIGNATION OF TAX CODE NUMBER AND DECLARATION OF COMMENCEMENT OF ACTIVITIES , DATA VARIATION OR CESSATION OF ACTIVITIES DUE TO VAT PURPOSES

(NON-NATURAL PERSONS)

### FILLING OUT INSTRUCTIONS

*(unless otherwise specified, the following articles refer to the Decree of the President of the Republic No. 633 of 26 October 1972 and subsequent amendments)*

#### What is the form for?

This form must be used by non-natural persons (companies, institutions, associations, etc.) in order to declare the commencement of activities, data variation and cessation of activities, as per Art.35 as well as in compliance with the request for the assignation of a tax code as per Ministry Decree No. 539 of 28th December 1987. The form shall be fully typewritten or printed and signed by the declarant, and must be submitted within 30 days from the commencement of the activity, that is, from the variation date of any previously communicated data, or from the cessation date of the activity.

At the top of each page of the declaration the tax payer's tax code shall be indicated. In the event of a declaration of activity commencement with assignation of a tax code (declaration type 1 of the A part) the tax code of the representative in the C part shall be specified.

Every page shall be progressively numbered by filling out the correspondent field on the top right corner; the total of the pages the declaration shall be specified in the section "filled out parts and signature of the declaration".

In order to properly fill out all parts, and in case the allocated space is not enough, more pages containing the part concerned shall be used.

All data shall not contain abbreviations (e.g.: GIAN CARLO or GIANCARLO and not G.CARLO, SANTA MARIA CAPUA VETERE and not S. MARIA C.V., etc.).

Dates shall be expressed in numbers, in a day, month and year format (e.g. 15th June 2012 = 15 06 2012).

Addresses shall be fully indicated (street or square, house number, building, stairway, flat number, town, village, kilometre and all useful details of the entity location).

The province acronym is the one used for licence plates (ROME = RM: Foreign Country - EE).

In addition, and in compliance with Art. 2 of the Decree of the President of the Republic dated 10th November 1997, No. 442, all **options** and **revocations** regarding VAT and direct taxation shall not be communicated through this form but exclusively using the VO part of the annual VAT return, and by bearing in mind the conclusive actions taken by the tax payer throughout the year. In case of exemption from presenting such VAT return, the VO part shall be presented as an attachment to the income statement.

#### Non-resident entities

Non-resident entities who own a stable company in Italy as well as the tax representatives they nominated as per Art.17, Paragraph 3, shall use this form to present the declarations detailed in Art.35.

Please note that a non-resident entity cannot hold a double VAT status within the State territory. In particular, in the presence of a stable company in Italy, non-resident entities are not allowed to act through a tax representative or through direct identification in order to fulfil the requirements associated with the operations directly carried out by the parent company. Such operations shall be therefore included in the VAT status associated with the stable company acting within the State territory.

Moreover, as per Art. 17, Paragraph 3, tax representation and direct identification institutions are alternatives. Hence, non-resident entities who have the intention to make use of a certain institution instead of a previously adopted one shall close their existing VAT number first.

#### Where to find the form

The form and the instructions may be downloaded free of charge and printed, also in black and white, from the Internet websites of the Revenue Agency [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it) and of the Ministry of Economy and Finance [www.finanze.gov.it](http://www.finanze.gov.it).

## How to submit the form

The declarations of commencement of activities, data variation and cessation of activities shall be presented by following the instructions below.

Tax payers who are required to register to the Company Registry:

- through Unique Communication (ComUnica in Italian) by electronic or online means. Such Unique Communication fulfils all administrative requirements in order to register in the Company Registry, and, when required by Law, is aimed at social security, support and fiscal purposes as well as obtaining the VAT number.

Tax payers who are not required to register in the Company Registry:

- In two copies directly (or via a delegated person) to any office of the Revenue Agency, regardless of the domicile for tax purposes of the tax payer;
- in one copy via postal service and registered mail, including a photocopy of the declarant's ID, to be sent to any office of the Revenue Agency, regardless of the domicile for tax purposes of the tax payer. In that case the declarations are deemed to have been submitted on the day they have been sent;
- electronically and directly from the tax payer or through the entities delegated to electronically send them as per Art. 3, Paragraph 2-bis and 3, of the Decree of the President of the Republic No. 322 of 22nd July 1998 and subsequent amendments. In that case the declarations are deemed to have been submitted on the day the data receipt by the Revenue Agency have been concluded.

## PART A

### DECLARATION TYPE

**NOTE: in case of company merger, division or conferment, or other extraordinary operations or subjective substantial transformations involving the extinguishment of the taxable person (boxes **1** of D part) the declaration detailed in Art. 35 shall be presented exclusively by the final entity after the transformation. Therefore, the extinguishing entity (merged, divided, transferring company, etc.) shall not present the declaration of cessation of activities, as such information is acquired through the declaration (of commencement of activities or data variation) to be presented by the new incumbent (merging, beneficiary, transferee company etc.). In case of conferment, transfer and donation of a company branch and partial division (boxes **2** of D part) in which the transformed entity continues to operate with its own VAT number, the declaration shall also be presented by such transformed entity, however, the D part shall be exclusively filled out in the declaration presented by the beneficiary or final entity resulting from the transformation. In this case the tax payer shall refer to the instructions in the D part.**

Tick one of the following boxes:

- 1** in case the DECLARATION OF COMMENCEMENT OF ACTIVITIES WITH ASSIGNATION OF A TAX CODE for those entities who do not hold one and who start an activity subject to VAT, including as a consequence of a merger, division, inheritance, etc; please specify the commencement date.

The box shall also be ticked by Managers of special **VAT deposits** as per Art. 50-bis of the Law Decree No. 331/1993, aimed at retaining goods on behalf of a third entity. Such Managers, as per the above article, act as tax representatives, with the restrictions detailed in Art.44, Paragraph 3, second sentence, of the Law Decree No.331/1993, and may also act on behalf of non-EU entities to fulfil the requirements associated to the deposited good operations (see instructions in the legal nature field).

The office assigns the tax payer a VAT number, coinciding with the tax code, which shall not change if the fiscal domicile changes, and shall be valid until the cessation of the activity. Registration criteria of the deed of incorporation: please specify the registration criteria solely in the event the deed has already been registered without indicating the tax code (circular no. 251/E dated 1998).

- 2** In case the DECLARATION OF COMMENCEMENT OF ACTIVITIES for entities holding a tax code number, commencing an activity subject to VAT, including after a company merger, inheritance or conferment; please specify the tax code and commencement date. The office assigns the tax payer a VAT number, which shall not change if the fiscal domicile changes, and shall be valid until the cessation of the activity.

**Non-commercial entities**, not taxable entities, and requesting a VAT number in order to be

able to pay the VAT on intra-community purchases in Italy, shall also tick box  (Law Decree 331/1993).

- 3** In all cases of DATA VARIATION previously communicated by the VAT number holders; please indicate the VAT registration number and the variation date.

The box shall also be ticked if a **new activity** has commenced in addition to others, that is, in case of **cessation of one or more exercised activities** and continuation of other activities (see subpart B note regarding the exercised activity and venue of exercise).

The box shall also be ticked in the event of data variation as a consequence of a company merger, division, inheritance, conferment, etc.

**NOTE: in the variation declaration, only the modified data shall be specified in the appropriate fields, whereas the unchanged data shall be omitted, except from the data required in parts B and C about the taxable person. Such data, not including the e-commerce field, shall always be indicated in order to achieve the correct acquisition of the declaration in the Tax Registry.**

**Please note that multiple variations occurred on the same date may be communicated by means of just one form.**

- 4** In case of DECLARATION OF CESSATION OF ACTIVITIES; please indicate the VAT registration number, as well as the cessation date. In addition, the entities who ceased the activity subject to VAT, and continue to exercise activities not subject to VAT by means of the assigned tax code, shall tick box .

Box  shall also be ticked by the appointed tax representative appointed as per Art.17, paragraph 3, by an **entity not residing** in the State territory, in the event the latter individual intends to fulfil his/her obligations and directly exercise his VAT related rights, as per Art. 35-ter. In that case the non-resident entity shall present prior to the VAT related operations, the declaration detailed in Art. 35-ter at the Pescara operating centre, by means of the ANR form. Please note in this case box  shall also be ticked in order for the non-resident (who will later directly identify himself/herself) to continue using the tax code already assigned to him/her (see paragraph non-resident entities).

In case of cessation of one or more activities with the continuation of other activities, please tick exclusively box  (data variation).

- 5** In case of REQUEST OF DUPLICATE OF TAX CODE AND VAT REGISTRATION CERTIFICATE by the entities who have lost the relevant assignment certificate; please indicate, if possible, the tax code or the VAT registration number.

**NOTE: the date of commencement of activities, data variation or cessation of activities cannot be later than the date of the presentation of the form.**

## PART B

### TAXABLE ENTITY

#### PERSONAL INFORMATION

COMPANY OR TRADE NAME: please specify the company name with no abbreviations as it shows on the deed of incorporation or on the registration certificate at the Chamber of Commerce, not including the legal nature which should be always abbreviated (SDF as De Facto Corporation, SAS as Limited Partnership, SAPA as Company Partially Limited by Shares, SNC as Collective Partnership, SPA as Limited Company, SRL as Limited Liability Company). In case of long names, honorific, professional and other titles shall be removed.

LEGAL NATURE: please specify the appropriate code from the following chart:

**NOTE: the following chart included all codes related to the declaration forms which may be used only according to the specific nature of each form. Therefore, the entity filling the form shall identify the appropriate code related to the associated legal nature.**

## MAIN CHART TO IDENTIFY THE LEGAL NATURE

RESIDENT ENTITIES	
1. Companies Partially Limited by Shares	27. Association of artists or professionals
2. Limited Liability Companies	28. Marital partnerships
3. Limited Companies	29. GEIE ( European Groups of Economic Interest)
4. Cooperative companies and consortia registered in prefectorial registers and in the cooperation register	50. Limited company, special companies and consortia as per Art. 31, 113, 114, 115 and 116 of the Legislative Decree n.267 dated 18th August 2000, (Unique Text of the Law to regulate local institutions)
5. Other cooperative companies	51. Co-ownership
6. Mutual insurance companies	52. VAT deposits
7. Consortia with legal entity	53. Non-profit amateur sports clubs established as Limited Companies
8. Acknowledged associations	54. Trust
9. Foundations	55. Public administrations
10. Other entities and institutions recognized as legal entities	56. Banking groups
11. Consortia with no legal entity	57. European company
12. Non-acknowledged associations and committees	58. European cooperative company
13. Other organizations of people or assets not recognized as legal entities (not including fellowships)	59. Companies network
14. Financial public institutions	
15. Non-financial public institutions	
16. Health insurances, security and aid funds, pension schemes and similar with or without a legal entity	
17. Religious organizations and mutual associations	
18. Hospitals	
19. Welfare and social assistance entities and institutions	
20. Independent care, residence and tourism institutions	
21. Regional, provincial, and municipal companies and their consortia	
22. Companies, organizations and entities established abroad not classifiable otherwise, with Head Office and main focus in Italy	
23. Non-commercial companies and similar as per Art.5, Paragraph 3, letter b), of the TUIR	
24. Collective partnerships and similar as per Art. 5, Paragraph 3, letter b), of the TUIR	
25. Limited partnership	
26. Shipping companies	
NON-RESIDENT ENTITIES	
	30. Simple, irregular and de facto companies
	31. Collective partnerships
	32. Limited partnership
	33. Shipping companies
	34. Professional associations
	35. Companies Partially Limited by Shares
	36. Limited Liability Companies
	37. Limited Companies
	38. Consortia
	39. Other entities and institutions
	40. Acknowledged, non-acknowledged and de facto associations
	41. Foundations
	42. Religious organizations and mutual associations
	43. Other organizations of people or assets
	44. Trust
	45. GEIE (European Groups of Economic Interest)

Please note that **Code 52 (VAT deposit on behalf of third entities)** shall be specified by the managers of VAT deposits solely in the event of closing of their VAT registration (boxes **1** or **4** of part A) to be used as a tax representative as per Art. 44, Paragraph 3, second sentence, of Law Decree No. 331/1993, including on behalf of non EU entities who act on deposited assets, as per Art. 50-bis, Paragraph 7, of Law Decree No. 331/1993.

**ABBREVIATION:** please specify the abbreviation (if any) of the tax payer's trade or company name.

**VAT IDENTIFICATION NUMBER ABROAD:** the field shall be filled out by the foreign entities residing in a different EU country, by specifying the VAT number of their EU country, that is, their identification number.

### REGISTERED OFFICE, HEAD OFFICE or, alternatively, ACTUAL OFFICE

In case of **non-resident entity** operating through a stable company, that is, who appointed a tax representative, please specify the information on the foreign branch.

**ADDRESS:** please specify the full address of the registered office, head office, or alternatively, actual office; in case of a **foreign address** please specify the city.

**BOOKKEEPING:** tick the box only if the tax legislation associated bookkeeping is partially or totally retained in the specified venue.

**MUNICIPALITY:** in case of a **foreign address** please specify the country.

### DOMICILE FOR TAX PURPOSES

Non-natural persons, as per Art.58 of the Decree of the President of the Republic 600/73, have their domicile for tax purposes in the municipality their Registered Office is located, if any, or their Head Office; if there is no Head Office, their domicile for tax purposes is in the municipality a secondary office or stable company is located, and otherwise, in the municipality their activity is mainly carried



out.

In case the domicile for tax purposes has been established by the Financial Administration, by an authority or upon request by the tax payer, as per Art.59 of the Decree of the President of the Republic 600/73, in a different municipality than the standard one, the change of the domicile for tax purposes provision enters into force from the following tax period than the notified one.

Hence, this section shall only be filled out by the non-resident entities, who shall specify the Headquarters of their stable company in Italy, that is, the domicile for tax purposes of the tax representative appointed by the government.

BOOKKEEPING: tick the box only if the tax legislation associated bookkeeping is partially or totally retained in the specified venue.

## EXERCISED ACTIVITY AND VENUE OF EXERCISE

**NOTICE: in this field you must specify the information on the tax payer's activity and the venue of exercise. In case of more than one activity please specify the information of the main activity, as far as the business turnover is concerned at the time of the declaration presentation. The information on the other carried out activities and the other venues of exercise must be specified in the G part.**

**In case the majority of the exercised and declared activities have just been transferred, the data variation shall not be communicated.**

**In case a new business is established along with the other exercised and declared ones, the correspondent information shall be specified in this field reserved for the main activity, as long as the new activity is considered to be as such; the data on the previously main and already declared activity must be specified in the G part only in the event of cessation of such activity, by ticking box . In all the other cases the previously exercised main activity shall be automatically considered as a secondary activity.**

ACTIVITY CODE: the main activity (as far as the activity turnover is concerned) code must be specified. It shall be deducted from the ongoing business classification at the time of the presentation of the form, which is available at the Revenue Agency offices as well as on the Revenue Agency [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it) and the Ministry of Economics and Finance websites [www.finanze.gov.it](http://www.finanze.gov.it).

**NOTE: in case one of the stated activities corresponds to the activities detailed in the provision by the Revenue Agency dated 21st December 2006, amended and integrated by provision dated 14th January 2008, the I part shall be filled out and the main clientele type shall be specified, as well as whether a public venue of exercise is available or not, and the investments to be made in the first business year.**

DESCRIPTION OF THE ACTIVITY: please describe as per the specified activity code.

ESTIMATED BUSINESS TURNOVER: it shall be specified in case of commencement of activities or if a new main activity is established (1 or 2 declaration type of A part) **only** in the event the turnover for the year or a segment of the year includes, **as part of its natural regime**, the application of special dispositions regarding compliance with certain obligations or special tax determination criteria (e.g. exempted farmers, individuals performing travelling shows and minor performers).

As far as the definition of the turnover is concerned, tax payers shall refer to Art. 20 and 36, as well as to the specific regulations of each low-tax regime.

The estimated turnover shall be expressed in **Euro**, by rounding up the amount if the decimal fraction equals or over fifty Euro cents, or by rounding it down if it is below such threshold.

INTRA-COMMUNITY PURCHASES OF GOODS AS PER ART. 60-BIS: the box shall be ticked before making intra-community purchases of the goods detailed in the Decree dated 22nd December 2005, issued in implementation of Art.60-bis, by those entities who must present a bill of guarantee or bank guarantee to the relevant office, as per the provision by the Director of the Revenue Agency dated 21st December 2006, issues in implementation of Paragraph 15-ter of Art. 35. The box shall be ticked when submitting the declaration of commencement of activities by those tax payers who are intended to make intra-community purchases of those goods detailed in Art.60-bis at the time, including purchases made on an occasional basis, as well as in the declaration of data variation by those tax payers, holding a VAT number since 1st November 2006, who are intended to make the

above purchases in the following three years (circular No. 27 dated 11th May 2007).

**NOTE: this box shall not be used to request inclusion in the VIES archive; in such case the I part shall be filled out (see instructions at page 12).**

ADDRESS: please specify the address the activity is mainly carried out if different from the registered office, head office or actual office, and, in case of a stable company, different from the domicile for tax purposes. Any other venue to exercise the main activity shall be detailed in the G part, section 2.

In case the declaration is filled out by a **Tax representative** who is not residing in Italy, the address fields shall not be filled out.

BOOKKEEPING: tick the box only if the tax legislation associated bookkeeping is partially or totally retained in the specified venue.

## E-COMMERCE ACTIVITIES

**Please fill out if the entity carries out e-commerce activities.**

WEBSITE URL: if the Internet is used to process electronic transactions, within the scope of good and service trading, digital content distribution, financial and stock market operations, tendering and any other e-commerce proceeding, please specify the Website URL.

Please tick the box "YOUR OWN" in case the tax payer is the owner of an independent Website.

Please tick the box "HOSTING" in case the tax payer uses a third entity website.

INTERNET SERVICE PROVIDER: please specify the entity providing with Internet access and space.

Please tick the box "CESSATION" in case the tax payer ceases the e-commerce activity and continues to exercise VAT related activities. In this case the declaration type to be specified in the A part is type 3.

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## PART C

### THE REPRESENTATIVE

Please specify the personal information of the legal representative, if any, or of a Managing Director. In case of more representatives, please specify the information of one of them in this part. The other representatives' information, including the negotiating representatives, shall be specified in the F part. In case of bankruptcy or insolvency, the data will be the Insolvency Administrator's, or the Liquidator's, or the Judicial Commissioner's or the other individuals in the Role Code Chart.

In case the **representative is also a depositary** of the bookkeeping, he/she must fill out the E part and specify the address they are retained as well as his/her tax code.

If the non-resident entity appointed a **tax representative** in Italy, please specify his/her personal information by using role code 6, that is, role code 10 associated to the tax representative with the restrictions in Art. 44, Paragraph 3, second sentence, of the Law Decree No. 331/1993, who shall carry out the operations invoicing as well as the compilation and presentation of the Intrastat lists. If the tax representative is not a natural person, please specify the entity's personal information in this part, whereas the F part shall include the tax code of the legal representative, if any, or of the Administrator, de facto or otherwise.

In case the nomination of the tax representative needs to be communicated as per Art.17, Paragraph 3, instead of a previously appointed entity within the restrictions stated in Art. 44, Paragraph 3, second sentence, of the Law Decree No. 331/1993, pursuant operations involving tax payment or recovery, this part shall be filled out by specifying role code 6; the declaration type in the A part is type 3.

If the non-resident tax payer relies on a **stable company** or fixed base please specify the managing natural person's personal information by using role code 1.

ROLE CODE: please specify the appropriate code from the following chart:

## ROLE CODE CHART

- 1 Legal, negotiation or actual representative, Managing Director
- 3 Bankruptcy administrator
- 4 Liquidator Commissioner (Compulsory Liquidation or Insolvency)
- 5 Judicial guardian (judicial guard), or judicial administrator representing the seized property, or judicial commissioner (insolvency)
- 6 Tax representative of a non-resident entity
- 8 Liquidator (Voluntary Liquidation)
- 10 Tax representative of non-resident entity with the restrictions in Art. 44, Paragraph 3, of the Law Decree No. 331/1993
- 15 Liquidator Commissioner of a public administration

DATE OF PROCESS COMMENCEMENT: please specify the date of the appointing provision regarding role codes 3, 4,5,8 and 15.

### PART D

#### EXTRAORDINARY OPERATIONS - SUBJECTIVE SUBSTANTIAL TRANSFORMATIONS AND RENTAL COMPANIES ACQUISITIONS WITH CEILING TRANSFER

##### SECTION 1: EXTRAORDINARY OPERATIONS - SUBJECTIVE SUBSTANTIAL TRANSFORMATIONS

This section shall be filled out in case of extraordinary operations or subjective substantial transformations, whether these lead to the extinguishment of the transformed entity (boxes **1**): merger, total division, etc.) or not, and the transformed entity continues to use his/her own VAT number (boxes **2**): conferment, transfer, donation of company branch and partial division).

**The section shall be filled out exclusively by the beneficiaries of the above transformations** (transferee, company originating from the merger, beneficiary of a division, etc.). The compilation of this section in the event of subjective substantial transformations leading to the extinguishment of the transformed entity (transferor, donor, etc.) entails the **automatic cancellation of the VAT number** of such entity, and in case of companies, the deletion of the correspondent tax code.

**NOTE: this section shall not be filled out in case of conferment, transfer and donation when the transferor, assignor or donor keeps his/her own tax code or VAT number in order to complete the liquidation of the company assets. In that case, such entity shall present his/her own declaration by filling out Section 2.**

Please tick the relevant box, according to the specified declaration type in the A part:

- OWN MERGER:** more entities merge and constitute a new entity. The box shall be ticked by the originating entity which shall also specify the tax codes of the merged entities in the relevant fields. Such communication entails the automatic extinguishment of the tax codes as well as the VAT numbers of the merged companies.  
The declaration type to specify in the A part is type 1; please specify the merger date as the commencement date.
- MERGER BY INCORPORATION:** the incorporation of one or more companies into an existing one. The box shall be ticked by the incorporating company, which shall also specify the tax codes of the incorporated entities in the relevant fields.  
Such communication leads to the automatic extinguishment of the tax codes as well as the VAT numbers of the incorporated companies.  
The declaration types to be detailed in the A part are:
  - type 2, if the incorporating entity with tax code but no VAT number commences an activity subject to VAT as a consequence of the incorporation; please indicate the incorporation date as the commencement date;
  - type 3, if the incorporating entity already has a VAT registration number; please specify the incorporation date as the commencement date.
- CONFERMENT, TRANSFER AND DONATION OF COMPANY:** a transformation involving the total transfer of a company; the box shall be ticked by the assignee, transferee or donee by specifying the tax codes of the assignors or transferors in the relevant fields in case they are not natural

persons or their VAT numbers in case the assignors or transferors are independent entrepreneurs.

Such communication leads to the automatic extinguishment of the relevant tax codes as well as the VAT numbers (see note of this section).

Please note that the total conferment of the company includes the **modification of a sole proprietorship company into a company group** originated through conferment of a company by one or more independent entrepreneurs.

The declaration types to be detailed in the A part are:

- type 1, if the entity resulting from the transformation, not having a tax code, commences the activities following the transformation; please specify the conferment, transfer or donation date as the commencement date;
- type 2, if the resulting entity, owning a tax code but not a VAT number, commences an activity subject to VAT, following the transformation; please specify the conferment, transfer or donation as the commencement date;
- type 3, if the assignee, transferee or donee already owns a VAT number; please specify the conferment, transfer or donation date as the variation date.

**1d** TOTAL DIVISION: the transfer of the assets of the company to several pre-existing or new companies. Each beneficiary company, shall fill out a specific declaration, and tick this box by specifying the tax code of the divided company in the relevant fields.

Such communication leads to the automatic extinguishment of the tax code as well as of the VAT number of the divided company.

The types of declaration for the A part are:

- type 1, if the beneficiary company commences the activity after the division; please specify the division date as the commencement date;
- type 3, if the beneficiary company already owns a VAT number; please specify the division date as the variation date.

**1e** INHERITANCE: the box shall be ticked by the successors of the deceased person by specifying the deceased person's VAT number in the relevant fields.

Such communication leads to the automatic extinguishment of the VAT number of the deceased person. The declaration types to be detailed in the A part are:

- type 1, if the unincorporated successors continue the activities of the deceased tax payer by forming a corporation;
- type 2, if the already incorporated successors, not running a business subject to VAT, continue the deceased tax payer's activities as a corporation;
- type 3, if the already incorporated successors continue the tax payer's activities as a corporation, and merged them in a company subject to VAT.

In any of the above cases please specify the decease date as the commencement or variation date.

**NOTE: in case the successors are not intended to continue the activity of the deceased tax payer, they shall fill out the AA9 form (natural persons).**

**2a** CONFERMENT, TRANSFER AND DONATION OF COMPANY BRANCH: in this case a company branch is transferred to a corporation. The box shall be ticked by the transferee, assignee or donee who shall also include the tax codes of the transferors in the relevant fields in case they are not natural persons, that is, the VAT numbers in case such transferors or donors are individual entrepreneurs.

The declaration types to be detailed in the A part are:

- type 1, if the entity resulting from the transformation, not having a tax code, commences the activities following the transformation; please specify the conferment, transfer or donation date as the commencement date;
- type 2, if the resulting entity, owning a tax code but not a VAT number, commences an activity subject to VAT, following the transformation; please specify the conferment, transfer or donation as the commencement date;
- tipo 3, if the assignee, transferee or donee already owns a VAT number; please specify the conferment, transfer or donation date as the variation date.

Please note that the transferee, assignee or donee shall submit the data variation declaration to communicate the variations, without filling out this part.

**2b** PARTIAL DIVISION: the transfer of part of a company assets to one or more pre-existing or new companies.

Each beneficiary company shall fill out a specific declaration, and tick this box by specifying the



tax code of the divided company in the relevant fields.

The declaration types to be detailed in the A part are:

- type 1, if the beneficiary company, not owning a tax code, commences the activity after the division; please specify the division date as the commencement date;
- type 3, if the beneficiary company already owns a VAT number; please specify the division date as the variation date.

Please note that the divided company shall submit the variation declaration to communicate such variations, without filling out this part.

- The box shall be ticked by those tax payers who, following the possible above mentioned transformations, are intended to exercise, within the law, their right to purchase goods or services, or to import goods, without paying the tax as per Art. 2, Paragraph 2, of the Law No. 28 dated 18th February 1997.

## SECTION 2: CONFERMENT OR TRANSFER OF COMPANY BY KEEPING THE TAX CODE AND VAT NUMBER

This section must be filled out **exclusively by those individuals who transferred their company** through conferment or transfer but still keep their own tax code and VAT number in order to complete the liquidation of the company activities. In this case box 3 shall be ticked by specifying the VAT numbers of each sole proprietorship company, that is, the tax codes of the non-natural persons the company was transferred to.

The declaration type in the A part is type 3; please specify the conferment or transfer date as the variation date.

- The box shall be ticked in case the benefit to use the right of purchasing goods and services was transferred without paying the tax as per Art. 2, Paragraph 2, of the Law No. 28 dated 18th February 1997.

## SECTION 3: ACQUISITION OF RENTED COMPANY WITH TRANSFER OF CEILING

The section shall be filled out by those individuals who acquire a rented company or company branch **exclusively** in the event the associated contract expressly includes the transfer of the benefit to use the right of purchasing goods and services without paying the tax as per Art. 2, Paragraph 2, of the Law No. 28 dated 18th February 1997.

Please tick box  4, and specify the sole proprietorship company's VAT number which rented out the company or the tax code if the grantor is not a natural person.

Ticking such section **corresponds to informing the relevant office** as per Art. 8, Paragraph 4.

The possible declaration types in the A part are:

- type 1, if the tenant with no tax code commences an activity subject to VAT following the rental; please specify the rental contract commencement date as the commencement date.
- type 2, if the tenant does not have a VAT number and commences an activity subject to VAT following the rental; please specify the rental contract commencement date as the commencement date.
- type 3, if the tenant already has a VAT number; please specify the rental contract commencement date as the variation date.

## PART E

### VENUES TO RETAIN BOOKKEEPING

#### SECTION 1: DEPOSITARIES AND VENUES TO RETAIN BOOKKEEPING

Please specify the **tax code** or **codes** of the depositories as well as the information on the **venues to retain** the bookkeeping.

As far as the communication types are concerned please:

- tick box  A at the commencement of the activities, in order to indicate a new depository or a new venue to retain bookkeeping;
- tick box  C to inform of the cessation of a previously indicated depository or to inform the bookkeeping is no longer retained in a previously indicated venue.

In case the **replacement of a depository** is to be communicated, box  C should be ticked in the first section by indicating the replaced depository tax code and by omitting the venue or venues the bookkeeping used to be retained, in the second section you should tick box  A by specifying the tax code of the new depository as well as the venue or venues the bookkeeping is currently retained.

In case **the variation of one or more old venues to retain** the bookkeeping is the sole information to be communicated, box  shall be ticked in the first section by specifying the tax code of the depository as well as the replaced retaining venue or venues;  
 box  should be ticked in the second section by specifying the tax code of the depository as well as the new venue or venues to retain the bookkeeping.

## SECTION 2: VENUES TO RETAIN THE INVOICES ABROAD

This section details the venues to electronically retain invoices, registries and other VAT related documents, in a country other than that of the issuing entity (Art. 39).

As far as the communication types are concerned please:

– tick box  at the commencement of activities, i.e. to specify a new venue for retaining;

– tick box  to communicate the cessation of a venue for retaining previously communicated.

In order to correctly fill out the part, please note that if the allocated space is not enough, more pages containing the parts concerned should be used.

## PART F

### OTHER REPRESENTATIVES AND PARTNERS

Please specify the tax codes of any other representatives such as the CEO, negotiating representatives, etc. by ticking box . In the event that the negotiating representative is not a natural person the tax code of the correspondent legal representative and Managing Director, that is, of those individuals that are empowered to sign the statements through specific Power of Attorneys.

In case of single, irregular, de facto, collective companies, limited partnerships, associations of artists and professionals, please specify the members' tax codes, not including the representative detailed in the C part. In addition, in case of limited liability persons or companies with less than 10 members, please specify the shareholding in the relevant field of the declaration of commencement of activities .

As far as the communication types are concerned please:

– tick box  A at the commencement of activities to inform of new members or representatives;

– tick box  to inform of the cessation of a member or representative previously communicated.

In order to correctly fill out the part, please note that if the allocated space is not enough, more pages containing the parts concerned should be used.

## PART G

### INFORMATION ON THE EXERCISED ACTIVITIES

#### SECTION 1: OTHER EXERCISED ACTIVITIES

The activities exercised on a regular basis and VAT related, for which a different activity code may be used, shall be specified, without including the main activity specified in the B part (see subpart B notice on the exercised activity and venue of exercise).

As far as the communication types are concerned please:

– tick box  at the commencement of activities, including following subjective substantial transformation or extraordinary operations;

– tick box  in case of cessation of a previously exercised activity, also following subjective substantial transformations or extraordinary operations.

**ACTIVITY CODE:** it shall be found in the chart detailing the ongoing classification of the economic activities at the time of the statement.

**BUSINESS TURNOVER:** the estimated business turnover shall be exclusively indicated in case of a new activity, in the situations and by the means detailed in the B part. Such amount shall be expressed in Euro, by rounding up through the above mentioned criteria.

**SEPARATE BOOKKEEPING:** please tick the box if the tax payer applies the tax separately for that specific activity, due to the Legislation or as an option, as per Art. 36 or other related dispositions.

#### SECTION 2: OTHER VENUES WHERE ACTIVITIES ARE EXERCISED AND/OR BOOKKEEPING IS HELD

This section shall be filled out in case the main activity or the other activities are exercised in venues not detailed in the B part.

As far as the communication types are concerned please:

- tick box  A in case a new activity is commenced, that is, a new office is opened;
- tick box  C in case an existing office is closed.

OFFICE TYPE: please check the following chart.

1 Section	4 Plant	7 Deposit	A Other
2 Branch	5 Office	8 Laboratory	
3 Warehouse	6 Shop	9 Construction sites	

In case of abroad address please specify the city in the "Address" field, the country in the "Municipality" field and the EE abbreviation in the "Province" field.

BOOKKEEPING: please tick the box if the bookkeeping as per the Legislation is partially or totally retained in the specified venue.

In order to correctly fill out the part, please note that if the allocated space is not enough, more pages containing the parts concerned should be used.

## PART H

### PRESUMPTION OF TRANSFER - REPRESENTATION RELATIONS, ART. 1, PARAGRAPH 4, DECREE OF THE PRESIDENT OF THE REPUBLIC No. 441/1997

This part shall be filled out in compliance with Art.1, Paragraph 4, of the Decree of the President of the Republic No. 441/1997, in order to overcome the presumption of transfer as per Art. 1, Paragraph 1, of the above mentioned decree. Such presumption includes the acquired, imported or produced goods which are not located on the tax payer or his/her representatives' operating sites.

Please note that such communication is an evidence of the representation relation, as long as it is issued prior to the goods delivery to the representative.

Please specify the VAT number of the representative (if he/she is a natural person), or the tax number of the representative (if he/she is not a natural person), the tax payer deposits his/her goods. The declaration type to indicate in the A part is type 3; please specify the appointment of a representative date as the variation date.

For further details see Circular No. 193/E of 23 July 1998.

## PART I

### OTHER INFORMATION ON THE COMMENCEMENT OF ACTIVITIES

The compilation of the part shall be executed exclusively at the time of the submission of the declaration of commencement of activities and requires the information detailed in the Provision by the Director of the Revenue Agency dated 21st December 2006, amended and integrated by the Provision dated 14th January 2008, issued in the implementation of the Paragraph 15-ter of the Art. 35 (circular No. 27 dated 11th May 2007).

Please specify the email address, the phone number, fax and the website (if any) not used for e-commerce purposes (already specified in the B part).

### INFORMATION ON THE PROPERTY TO BE USED TO CARRY OUT THE ACTIVITIES

The required information on the property to be used to carry out the activities shall be specified, including the relevant land-registry data.

In the "owner of the property" field, please specify:

- the code "P" if owned;
- the code "D" if possessed (rental, loaned). In this case, please specify the registration information of the relevant contract.

In the "Land-registry type" field, please specify:

- the code "F" if it is a building;
- the code "T" if it is land.

The "Intra-community operations" field shall be filled out by the tax payers who are willing to carry out intra-community operations in order to be included in the VIES archive (see provision of the Director of the Revenue Agency dated 15th December 2014).

### INFORMATION ON THE EXERCISED ACTIVITY

The following fields shall be filled out exclusively by those entities who indicated in the B part one of the activities detailed in the Provision by the Director of the Revenue Agency dated 21st December 2006, amended and integrated by the Provision dated 14th January 2008.

In the "clientele type" field one of the following codes shall be specified:

- "1" if it is a company;
- "2" if it is a public institution;
- "3" if it is an end-user;
- "4" if other.

The "initial investments" box shall be filled out by ticking the relevant box according to the amount in Euro of the above investments.

The "initial investments by the constructors" box shall be filled out by those who work in the macro-sector of constructions, and shall be filled out by specifying the value of the investments in capital goods already made.

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**ATTACHMENTS** In this box you must specify all documents requested by the office and presented along with the declaration, aimed at establishing genuine use of the subjective and objective items detailed in the form.

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**FILLED OUT PARTS AND SIGNATURE OF THE DECLARATION** Please specify the partially or totally filled out parts as well as the total number of pages the declaration is made of. The declaration, as per Art.1 Paragraph 4 of the Decree of the President of the Republic No. 322 dated 22nd July 1998, and following amendments, shall be signed by the legal representative, the Managing Partner or whoever holds the legal or negotiating representation.  
Please specify the tax code of the submitting entity in the relevant box, as it shows in the C and F parts.

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**DELEGATION** Such part shall be filled out if the form is submitted through a delegated person. In that case the delegated person shall produce the ID of the delegating entity at the office, as well as his/her own ID. If the delegating entity's ID is a photocopy, it shall be handed over to the office.

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**COMMITMENT TO ELECTRONIC SUBMISSION** The part shall be filled out and signed by the intermediary who submits the declaration. The intermediary shall specify:  
– its own tax code;  
– if registered in the Support Centre (CAF in Italian), its registration number;  
– the date (day, month and year) of the commitment to submit the declaration.  
The first box shall be ticked if the declaration has been filled out by the tax payer, the second box shall be ticked if the declaration has been filled out by whoever is in charge of sending it.

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**Declaration electronically submitted** The declarations of commencement of activities, data variation or cessation may be submitted by electronic means:  
**1)** directly, through the tools available in the electronic service section of the Revenue Agency website, which may be accessed through your personal information;  
**2)** through authorized intermediaries.

**1) Direct electronic filing**

The taxpayers who prepare their own declaration can file it directly, with no authorized intermediary; in this case the declaration is considered to be filed on the day of completion of receipt by the Revenue Agency.

The filing of the declarations is proven by the communication issued by the Revenue Agency acknowledging receipt.

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

- the electronic **Entratel** service, whenever the obligation exists to file the declaration 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 declaration of withholding agents for no more than twenty persons or, despite the obligation to electronically file the other declarations as laid down by Presidential Decree No. 322 of 22th July 1998 and subsequent amendments, they are not required to file the declaration of withholding agents.

Such presentation method shall also be used in the event the individual chooses to submit his/her statement electronically, without being mandatory.

The subjects other than natural persons perform the telematic interchange of the communication by their own officers appointed in the manner described in the Circular No. 30 / E on 25th June 2009 and in the relevant technical annex.

#### **Activation/qualifying procedure**

The methods for obtaining authorization to use the online service Fisconline or Entratel are available on the website of the Revenue Agency at: [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it).

#### **2) Electronic submission through authorized intermediary entities**

**Authorized intermediaries** (Art.3, Paragraph 3, of the Decree of the President of the Republic No. 322/1998)

The intermediaries reported in art. 3, Paragraph 3, of the Presidential Decree No. 322 of 22th July 1998 and subsequent amendments, are required to electronically submit to the Revenue Agency, using the Entratel electronic service, both the declarations prepared by them on behalf of the declarant and the declarations prepared by the taxpayer for which they have taken on the obligation of electronic filing.

In addition, those professional bureaux and service companies where at least half of the members or over half of the social capital is owned by the parties registered in registers, boards, or rolls shall submit electronic declarations detailed in Art.35, in compliance with the Executive Decree dated 18th February 1999.

These subjects can fulfil their obligation of electronically filing the declarations 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.

#### **Companies of a corporation** (Art.3 Paragraph 2-bis)

Within a corporation, the electronic filing of the declarations of the subject belonging to the corporation itself, in which at least one company or body is obliged to perform electronic filing, can be performed by one or more entities 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 corporation.

Controlled are those joint-stock 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 9th April 1991 and Legislative Decree No.87 dated 27th January 1992, and by those companies subject to IRES (Tax on Corporations' Income) listed in Paragraph 2, letter a), of Art. 38 of the above Legislative Decree No. 127 and in the list included in Paragraph 2, letter a), of Art. 40 of the above Legislative Decree No. 87.

A company in the group can electronically file the declarations of the other companies belonging to the same group by taking on the obligation to file the declaration. 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 declarations directly while other declarations are filed through the companies of the group or an intermediary.

The companies and the bodies obliged to file their declarations 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 declaration, the declarant company shall hand out its declaration, duly signed, to the entrusted company; the latter shall comply with all the regulations provided for electronic filing through authorized intermediaries described in the following paragraph.

The subjects other than natural persons perform the electronic filing of the declaration by their own officers appointed in the manner described in the Circular No. 30 / E on 25th June 2009 and in the relevant technical annex.

#### **Documentation the intermediary shall hand over to the declarant and proof of presentation of the declarations detailed in Art. 35**

Based on the provisions contained in the above-mentioned Presidential Decree No. 322 dated



22nd July 1998, and subsequent amendments, the authorized intermediary shall:

- issue the declarant, along with the receipt of commencement of activities, data variation or cessation or taking up his/her appointment, the commitment to electronically submit to the Revenue Agency the information therein, and specify if the declarations have been handed over after compilation or will be filled out by him/her; such commitment shall be dated and signed by the intermediary, including if issued in the text form. The date of the undertaking, together with the personal signature and tax code, must be set out in the aforesaid communications in the section headed "Undertaking to electronic filing" to appear on the front page of the return;
- issue the declarant, within 30 days of the deadline provided for the electronic filing of the declaration, with the original declaration (the details of which were transmitted electronically), drawn up on a form which complies with the one approved by the Revenue Agency. A copy of the notification from the Revenue Agency confirming receipt of the communication must also be provided to the declarant. Such notification of electronic receipt detailing the VAT number of the tax payer in case of commencement of activity, is a proof of the presented statements of the activity commencement, data variation or cessation by the declarant, and shall be retained by the latter, along with their original copies and the rest of the documentation, and duly signed, for the period detailed in Art.43 of the Presidential Decree No. 600 of 29th September 1973 during which period the Revenue Agency may carry out audits;
- keep a copy of the communications transmitted (on computerized media), for the same period of time provided for in article 43 of the Presidential Decree No. 600 of 29th September 1973, should the Revenue Agency require it to be exhibited in the event of an audit being carried out..

***NOTICE: digital documents relating to tax compliance provisions must be stored in accordance with the Decree of the Ministry of Economy and Finance of 17th June 2014 "Ways of fulfilment of the fiscal duties relative to IT documents and to their reproduction in different types of support - Article 21, paragraph 5, of Legislative Decree No. 82/2005".***

#### **Notification of the electronic submission of the declaration**

The notification by the Revenue Agency confirming that the declaration has been electronically submitted via the electronic service is transmitted electronically to the user who filed it. Such notification is available in the section of the Revenue Agency website devoted to electronic services.