

TAX GUIDE FOR FOREIGNERS

2009



TAX CODE/HEALTH CARD/VAT NUMBER

RENT CONTRACTS

BUYING YOUR FIRST HOME

SUCCESSIONS

REFUNDS

IRREGULARITY COMMUNICATIONS AND TAX PAYMENT FORMS

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1. TAX CODE/HEALTH CARD/VAT NUMBER

THE TAX CODE

The Tax Code identifies a citizen in all dealings with Italian Public Authorities and Administrations.

Citizens who do not have a tax code should make a request at any local Revenue Office. The request must indicate the personal data and the correct domicile, where they will receive a card indicating the given tax code.

With the request, the Italian or EU countries nationals must show a valid identification document. For minors, the request is submitted by the parent, presenting his identity document.

For infants, the tax code is assigned by the municipalities at the time of the first entry in the registries. Citizens from countries outside the European Union must exhibit, alternatively:

- valid passport, with visa if required, or an equivalent document approved by Italian authorities
- The identity certificate issued by the diplomatic mission or consular post of Italy in the country of origin (with photo)
- a valid residence permit
- ID card issued by the municipality of residence

ATTENTION

The only acceptable Tax Code is the one issued by the Revenue Offices (Agenzia delle Entrate). No one else is authorised to produce software programmes for the computation of Tax Codes or to print cards.

What happens if I lose it?

If the card is lost or stolen, a duplicate can be requested from your local Revenue office.

In case of change of address, you need to call at your local Revenue office to give your new address. You will be asked to show an updated identity document or produce a self-certification.

THE HEALTH CARD

Every resident in the territory of the Italian State can apply for the health card. The document is required to access the services of the National Health Service; it contains a bar-code

that indicates the tax number and a magnetic strip with track of all the personal data of the owner and some information in Braille for the blind. It is valid to receive health care in all EU countries plus Norway, Iceland, Liechtenstein and Switzerland.

THE VAT NUMBER

The VAT number identifies, in all his dealings with Public Authorities or Administrations and with all other economic operators, the taxpayer who carries out an economic activity.

The VAT number is issued by the Revenue office upon setting up VAT status and remains the same until your business ceases to be. It must be shown on tax returns and any other document when requested.

STARTING IN BUSINESS

Anyone who carries on a business, art or profession must apply for a VAT NUMBER from the local Revenue office by submitting the special business start-up declaration within 30 days from the business start-up date or upon establishment of the company, following the instructions attached to the form.

The forms used to notify the start of the business activity are available on the Agenzia delle Entrate web site (www.agenziaentrate.gov.it).

The forms to use are:

- AA7/10 for entities other than individual persons (Companies, etc.);
- AA9/10 for individual (one-man businesses and self employed).

The declaration of start-up of a business may be submitted:

- directly to a local Revenue office, in duplicate, exhibiting an identity document;
- by post as registered letter, in single copy, enclosing a copy of an identity document;
- by Internet through the on line services on www.agenziaentrate.gov.it (after requesting a PIN code directly from the Revenue office or through the web site <http://fisconline.agenziaentrate.it>) or through a certified intermediary; pr
- to the Registrar of Companies at the Chamber of Commerce only by persons or businesses obliged to be listed on this Register and by those who are obliged to make a "Rea" declaration (inventory of economic and administrative information).

ATTENTION

Who wants to start a business can submit to the Register of Companies at the Chamber of Commerce a single communication, "Comunicazione Unica", also valid for tax, social security and welfare purposes. The use of "Comunicazione Unica" is optional until 31 March 2010 and will be compulsory from 1 April 2010. To submit the "Comunicazione Unica" it is necessary to have a digital signature and a certified e-mail (PEC).

Chambers of Commerce have made available the free software "ComUnica", which guides users in the filling in of the form. On the website www.registroimprese.it it has been published a "Guide to the single communication of business".

CHANGES IN THE BUSINESS ACTIVITY

If, while carrying on the business, there are changes in some of the details already notified, or if there is the intention to terminate the business activity, the taxpayer must submit a DECLARATION OF CHANGE within thirty days from the date of the change to any local Revenue office using the same forms as those used for declaring the start-up of the business activity.

Companies must submit an authenticated copy of the minutes of the general meeting that has deliberated the change in the articles of association.

FISCAL OBLIGATIONS OF THE OWNER OF A VAT NUMBER**1. Keeping accounting records**

The compulsory accounting records to be kept, for VAT purposes, for the recording of income (sales) and expenditure (purchases) operations are: the register of the invoices issued, the register of invoices received and, in some cases, the register of compensations.

2. Invoicing

The obligation to issue invoices refers to every transaction, however:

- in the case of a retail trade business (e.g. food shops) the invoice is replaced by the "ticket receipt";
- in service businesses (e.g. restaurants, laundries) it's replaced by a "receipt for fiscal purposes".

3. The tax return

Anyone in possession of a VAT number must submit an annual tax return, the "modello UNICO" each year. This obligation also applies to individual persons or businesses that have not received any income or issued or received any invoices.

4. Payment

All holders of a VAT number are required to make tax and social security payments exclusively on line, using the F24 form.

FACILITATED TAX SYSTEM

Individual persons or businesses carrying on a new business activity or who are self-employed, with limited compensations or income in a year (the limits differ according to the business activity), may take advantage of the facilitated tax system, using simplified documents and accounting systems and paying a substitute tax on income.

These individual persons or businesses may also ask for help to the local Revenue office. The office will provide a tutor to assist the taxpayer in all fiscal and accounting obligations. In addition, for taxpayers who meet certain requirements, a facilitated regime (regime dei contribuenti minimi) provides significant accounting simplifications and the payment of a sum, comprehensive of VAT, IRPEF and IRAP, corresponding to the 20% of the declared income.

OTHER OBLIGATIONS

Chamber of Commerce

Assignment of the VAT number implies the obligation to be registered with the Registrar of Companies set up in the Chamber of Commerce.

Whoever registers is obliged, within the specified term for making the first down payment of income tax, to pay the annual duty. Payment must be made each year for the same period.

INPS (National Pension Institute)

Traders and small businessmen that carry on a business activity are obliged to register with INPS and to pay pension contributions.

Payment is made through form F24 online.



RENT CONTRACTS

HOW TO REGISTER PROPERTY LEASE AND RENT CONTRACTS

All agreements, regardless of the amount, are to be registered if the term is more than 30 days a year. Property leases must be registered within 30 days from the date the agreement was drawn up or, if prior, from the first payment date.

HOW MUCH DOES REGISTRATION COST

urban properties	2% of the annual rent
urban properties with negotiated rents *	2% on the annual sum agreed, to the extent of 70%
non living units**	1% on the annual sum agreed, multiplied by the number of annuities.

* Lease agreements for residential use (with a minimum term of 3 years plus 2 years extended by law) and lease agreements for temporary residential purposes for the housing needs of university students (with a minimum of 6 months and a maximum of 36) relating to properties situated in particular Municipalities with high population density, whose charge is defined according to criteria agreed between associations of owners and tenants.

** The rate of 1 per cent relates to leases of non living units by landlords subject to VAT. If the landlord is not subject to the imposition of VAT, the lease is subject to the registry tax at the rate of 2 per cent provided as a rule for the leases.

For lease and sublease contracts of urban real estate, the tax payment can be made either:

- from year to year, within 30 days of the expiry date, applying the 2 percent of each annual and taking account of ISTAT increases;
- by a single payment within 30 days from the signature of contract, applying the 2 percent to the amount agreed. In this case, it is due a tax rebate equal to half the legal interest rate, currently at 1 percent, multiplied by the years of the contract period.

For those who choose to pay the registration charge by single payment, calculated on the amount due for the entire duration of the contract, the tax could not be less than 67 euros. For those who choose to pay yearly, the first instalment can't be less than euro 67.00, in the subsequent years the tax may be lower.

EXAMPLE 1

Agreed annual rent: Euro 5,000

Registration tax due: Euro 5,000 x 70% = Euro 3,500.00 x 2% = **euro 70.00**

EXAMPLE 2

Agreed annual rent: Euro 3,500

Registration tax due: Euro 3,500x 70% = Euro 2,450.00 x 2% = Euro 49.00

but the minimum tax to pay is Euro 67.00

The security deposit is not subject to registry taxes. However, in the case of security covered by a third party not involved with the agreement, a tax proportional (0.50%) to the amount given as security deposit is payable.

Both the landlord and tenant are liable for payment of this tax.

The following table gives the tax deductions for multi-annual payments:

Agreement term (years)	Half of the current legal interest	Deduction %
6	0,5 %	3 %
5	0,5 %	2,5 %
4	0,5 %	2 %
3	0,5 %	1,5 %
2	0,5 %	1 %

EXAMPLE

If the annual rent for an urban property is euro 3,000.00 and the agreement term is four years, the taxpayer can either make an annual payment for each of the four years as calculated at point a) below or a single payment as calculated at point b).

a) 2% of Euro 3,000.00 = Euro 60.00 (in the first year a minimum tax of 67.00 Euro is due, in the subsequent years the amount is 60.00 Euro)

b) 2% of Euro (3,000.00 x 4) = 12.000	= Euro 240.00
less the 6% deduction (1.5% x 4)	= Euro 14.40
tax due	= Euro 225.60

with a saving of Euro 14.40

If payment has been made for the entire term and the lease is cancelled prematurely, you have the right to a refund of the years after the current one.

If the Landlord issues a VAT receipt for the rent he receives, the lease is not subject to registry tax and can be registered by paying the standard fee of Euro 67.00.

TAX PAYMENT

Before submitting leases and rent agreements for registration, the parties must calculate the tax amount payable and pay it through any bank or post office using form "F23".

Copy of the payment receipt is to be handed to the Revenue office, together with the forms RR and 69 available at the Revenue office, within 30 days from the date of the contract or, if prior, from the starting date of the lease.

OTHER PAYMENTS

For terminations, extensions and premature cancellations of registered agreements, the parties must pay the taxes due within 30 days from the relative event using form F23 in which exact registration data must be specified (year, series and registration number separated by a slash). Receipt of said payment is to be submitted to the Revenue office within 20 days together with the relative "notice", a facsimile of which is available c/o the Revenue office, duly filled in by the taxpayer.

The tax payable for terminations without compensation and premature cancellations is Euro 67.00, while for extensions it is equal to 2% of the annual rent with a minimum of Euro 67.00.

PENALTIES

Failure to apply for agreement registration will result in a penalty equal to between 120% and 240% of the tax payable. The Revenue Agency does, however, make it possible to reduce this penalty to 1/12 if the taxpayer settles within 90 days from registration expiry; to 1/10 if settled within one year.

In the case of late payment of the tax the penalty amounts to 30% of the tax payable with the same reductions described above.

WHAT IS NEEDED FOR REGISTRATION

- 2 copies, signed in original, of the agreement to be registered;
- a Euro 14.62 stamp duty for every four pages and 100 lines, on the original and copies;
- the two forms distributed by the local Revenue office:
 - a) application-form 69;
 - b) list of the documents presented for registration - form RR;
- payment receipt - form F23.

The payment of stamp duty is granted through an arrangement with intermediaries (eg. Tobacconists) of the Revenue Agency, which issue the computerised marks that replace the old stamps.

The most common tax codes, listed on the rear of form F23 are:

- 115T** registry tax for buildings lease agreements – 1st year
- 112T** registry tax for buildings lease agreements– following years
- 107T** registry tax for buildings lease agreements – entire period or subject to VAT
- 114T** registry tax for extensions (lease and rent agreements)
- 113T** registry tax for premature cancellation (lease and rent agreements)
- 110T** registry tax for terminations (lease and rent agreements)
- 108T** registry tax for renting land
- 671T** registry tax fines (acknowledgement)

Besides correct indication of the tax codes on the F23 payment form, it is also necessary to specify the Revenue office code and the reason for payment which, for the deeds registration, is RP.

ON LINE REGISTRATION

To register lease agreements on line is compulsory for Landlords with more than 100 properties (buildings and land) and is optional for all other taxpayers.

To register the lease contract and pay on line is convenient and easy. In the usual system you had to pay the tax in the bank or post office and then submit the request for registration to the Revenue office; now, the taxpayer can register from home:

- by downloading the software provided by Revenue Agency;
- through the new *on line* service “Locazioni web”.

“Locazioni web” is more immediate and allows you to register and pay in a single transaction. The contract can be completed directly *on line*, choosing from many models and in simple way you can compile, record and update a lease. To use this service simply log on to www.agenziaentrate.gov.it and, if already in possession of your pin code, type your login data in the area dedicated to e-services by selecting the service “Locazioni web” from the menu “Strumenti”.



BUYING YOUR FIRST HOME

Who buys for the first time the full ownership, usufruct or remainder interest of a building for residential use, can take advantage of the tax benefits consisting in the reduction of tax registration (or VAT), mortgage and land taxes.

In case of sale of property for residential purposes (and related outbuildings) to individuals who do not act for commercial, artistic or professional purposes, the taxable amount for registry, mortgage and land registry may be the cadastral value of the property, rather than the amount paid, if the deed shows the actual amount agreed for the sale.

The cadastral value is determined by multiplying the cadastral income (revalued by 5%) for the coefficient 110 (first home).

How much you save

Tax	Standard Rate	Reduced Rate	Saving
Registry	7 %	3 %	4 %
Mortgage	2 %	168.00 euro	Various
Land Registry	1 %	168.00 euro	Various

If the property is bought from a building firm or a restoration firm within four years since the end of the works, the VAT will be 4% instead of 10%, with a saving of 6% and the registration taxes will be fixed (euro 168.00).

EXAMPLE 1

Mr and Mrs Rossi buy, through public deed, a privately owned property for personal residential use in the town of Roma, and pay euro 50,000.00 for the property.

If they apply for first time home buyer benefits, the tax they will pay on the deed will amount to euro 1,836.00 instead of euro 5,000.00, with a saving of euro 3,164.00

If Mr and Mrs Rossi had bought the same property from a building firm at the same price, they would have paid a VAT of euro 2,000.00 instead of euro 5,000.00, with a saving of euro 3,000.00, plus the registry, mortgage and land registry taxes which would have amounted to euro 504.00 in total.

WHAT CAN YOU BUY

First time home buyer benefits apply to:

- urban properties for residential purposes classified by the land registry office under categories A1 to A9, and also A11, provided they are not listed as “luxury residences”;
- properties under construction (unfinished) or in the process of being renovated, to be used as non-luxury main residence within three years.
- outbuildings to the property, bought with benefits, such as garages, parking spaces (C6), storerooms or deposits (C2) and shelters (C7), one for each type and also with separate deeds.

WHAT TO DO TO GET FIRST TIME BUYER BENEFITS

To take advantage of the first time buyer benefits you need to declare in the deed of purchase, under risk of forfeiture, that:

- the property is located either within the Municipality in which you reside or intend to establish residence within 18 months from the date of purchase, or where the purchaser has his principal business or, if transferred for work, in which the employer has the headquarters;
- you are not already an exclusive owner (or in joint property with your spouse), you don't hold in usufruct or have right of use and occupancy of any other residential home within the territory in which the property you intend to buy is located;
- you do not already own (even in share or jointly), hold in usufruct, have right of use and occupancy or a remainder interest on any other residential property, throughout the entire national territory, bought with the “First home” buyer benefits.

EXAMPLE 2

Mr and Mrs Rossi were able to buy a home in Roma with “First home” buyer benefits because the house they bought is not a “luxury residence”, they intend to transfer their residence to Roma, neither of them own any other property in that city nor own any other home elsewhere in Italy bought with first home buyer benefits.

ATTENTION

- If:
- False declarations are made in the deed;
 - Residence is not transferred to the Municipality in which the property is located within 18 months from the date of purchase;
 - The property, bought with the first home benefits, is transferred – sold or donated – within 5 years from the date of purchase (unless another property is bought within the same years)

The benefits will be forfeited!!

In these cases the local Revenue office will claim back the standard tax payable increased by a penalty of 30% plus interest for payment in arrears.

EXAMPLE 3

For family reasons, Mr and Mrs Rossi decide to sell the apartment bought with first time home buyer benefits in Roma before the 5 years are up, and do not buy another home within the same year. In this case the Revenue office will collect the difference between the tax due at the moment of purchase with benefits and the tax without benefits. In the end, Mr and Mrs Rossi will have to pay back a sum of euro 3,164.00 plus the 30% penalty and interest.

EXAMPLE 4

If Mr and Mrs Rossi should decide to buy another home within a year from having sold their first home, the Revenue office will not claim for the tax due as per the example above, but will grant them a bonus equal to the registry taxes paid on the first deed. It is now up to them to decide the best way to use the bonus.

In fact if you sell a property bought with first home buyer benefits and within a year from that sale you buy another non luxury home, you can – if entitled – apply for first time home buyer benefits again. In such a case you have the right to a tax allowance, (the bonus mentioned in example number 4) equal to the registry tax or reduced VAT paid on the first deed.

The “*allowance*” can be used:

- to reduce the registry tax on the second deed;
- to reduce the registry, mortgage and land registry taxes, of the whole credit amount, due on subsequent deeds or declarations;
- to reduce the due income tax;
- to compensate the sums due (former art. 17 law 241 of 1997).

This allowance is personal. It cannot be paid by instalments and is not refundable.



SUCCESSIONS

WHO MUST SUBMIT A DECLARATION OF SUCCESSION

The heirs, either by law or will, of a deceased property owner.

WHEN

Within 12 months from the date of death of the property owner.

WHERE

At the Revenue Agency office of the last place of residency of the deceased.

How

Fill in form n. 4, that can be found at the Revenue office or downloaded from www.agenziaentrate.gov.it, and attach the following documents:

- death certificate;
- civil status certificate of the deceased and heirs;
- list of self-determined taxes with receipt of payments.

After registration, the office will return the copies for transfer to the heirs who shall submit them to the Agenzia del Territorio within 30 days.

TAXATION

On the transfer of property rights occurred in case of death, a tax on inheritance is due.

The rates and allowance (ie the value within which it is exempt from payment) apply on the total net value of assets (ie the value of the assets and rights of succession, net of liabilities and expenses deductible, for example, debts of the deceased, funeral and medical expenses).

The tax is calculated by the Revenue Office applying different rates according to the degree of kinship.

In particular:

- **4%** to spouse and relatives in a straight line, calculated on the surplus of the total, for each heir, of euro 1,000,000;

- **6%** to brothers and sisters on the surplus of total, for each heir, of euro 100.00;
- **6%** calculated on the total value (that is, without any allowance) to other relatives up to the fourth degree and the like in a straight line, and the like in the collateral line up to the third degree;
- **8%** calculated on the total value (that is, without any allowance) to other subjects.

When in the heritable assets there are real estates, in addition to the inheritance tax are also due mortgage and cadastral taxes.

These are equal, respectively, to **2 percent** and **1 percent** of the value of the property, with a minimum payment of **euro 168**. If the value is stated in no less than the one based on cadastral value, the Revenue Agency can not make the adjustment in value. If within the estate there is a building (not luxury) that will be used as a “first home”, the payment of the mortgage and cadastral tax is fixed (**euro 168** each). To qualify for this relief it is necessary that at least one of the heirs is in possession of the requirements, therefore the other heirs will benefit indirectly.

Tax codes for the clearance of the declaration of succession

	Tax code
Inheritance tax - total net value	004T
Inheritance tax – share of inheritance	001T
Mortgage tax	649T
Cadastral tax	737T
Mortgage fee euro 35.00 (for every Registry)	778T
Stamp duty euro 58.48 (for transcription)	456T
Stamp duty euro 14.62 (for each model 240)	456T

NB: if the inheritance, mortgage and cadastral taxes, are lower than euro 168.00, the fixed minimum tax of euro 168.00 is due just the same.

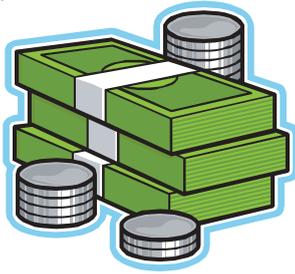
WHERE TO PAY

At the collection agent or at any bank or post office with form F23, specifying the office code and "SA" as the reason for the payment.

VOLUNTARY DISCLOSURE

If the declaration is submitted within ninety days after the deadline, to rectify the delay is necessary to pay the penalty reduced to 1/12 of the tax due, but if the adjustment occurs within one year from the due date of the submission of the declaration, the penalty is reduced to 1/10 the minimum.

The Revenue office sends copies of the inheritance declarations to the Municipality where the property is situated for I.C.I. (Tax on real estate) purposes.



REFUNDS

HOW TO GET A TAX REFUND

Refunds on direct tax deductions and payments

The taxpayer can claim a refund for direct deductions and payments if a mistake was made when calculating the tax amount due, when filling out the payment form, and if payment was made twice or made for a partially or totally inexistent tax.

Refunds can be applied for on unstamped paper, enclosing a copy of the document certifying the payment or a payment receipt.

If the refund claim is for direct deductions (art. 37 of DPR N. 602/73), the application must be submitted before its term of prescription, i.e. 48 months from the date of the deduction. In the case of deduction, the request for refund can be produced both by the person who made the payment and the recipient of the sums subject to deduction.

If the refund claim is for direct payments (art. 38 of DPR N. 602/73), the application is to be submitted within 48 months from the date of payment. For payments of indirect taxation, the term for claiming a refund is 36 months from the date of payment.

VAT REFUNDS

What you need to know

A VAT refund can be claimed for credit resulting from:

- the annual VAT return, also in joint form
- the quarter's deductible surplus

How to apply

In order to receive a refund for credit on his annual VAT return, the taxpayer has to submit, to the tax collection agent responsible for the province where he resides since February 1st, two copies of the claim form VR to the collection office of his residence province within the expiry date of the annual VAT return.

VR forms submitted within 90 days from the term for submitting the annual VAT return are considered valid except for the application of penalties according to law.

To receive a refund for credit on the quarterly payment, the taxpayer has to make the claim, on the form approved by the General Director, at the relevant Revenue Office either by hand or by registered mail with return receipt, within the last day of the month after the quarter in question. Claims submitted after such a term are not considered valid.

Guarantees

Except for those who are exempt, in order to receive a VAT refund it is necessary a suitable guarantee signed by the legal representative or owner of the company and released by a banking firm, financial intermediary or an insurance company.

In the case of self-certification instead of the guarantee, for the so-called “virtuous taxpayers”, this certification must be enclosed with form VR for annual refunds or with the application for refunds during the year.

Modalities

Annual refunds for sums under Euro 516,456.90 will be paid directly by the tax collection agent starting from the 41st. since the submission of form VR. If the sum to be refunded is more than Euro 516,456.90, the tax collection office will refund up to this sum and the rest will be refunded later by the local Revenue office.

CREDITING OF REFUNDS ON BANK ACCOUNT

To speed up the repayments, you can request the credit on your c/c bank or post office.

A request may be made at any office, which will acquire the coordinates of the account of the applicant. You can request a credit on your account via internet: this requires registering to the website www.agenziaentrate.gov.it and obtain a personal code to access the on line services.



IRREGULARITY COMMUNICATIONS AND TAX PAYMENT FORMS

IRREGULARITY COMMUNICATIONS

Irregularity communications are the result of formal and automatic controls of tax returns. Their purpose is to inform the taxpayer of any errors found, offering the chance to amend such irregularities by paying a reduced penalty.

What to do

If the taxpayer doesn't agree with what the Revenue Agency found out he can contact:

- any local Revenue office or call the telephone assistance centre, no. 848.800.444 giving all the elements proving the correctness of the data declared, if the communication follows an **automatic control**;
- contact the relevant office (namely the one that has transmitted the communication), to clarify any data or evidence not considered or not correctly assessed if the communication follows a **formal control**.

If the taxpayer realises that the notification is correct, he can regularise his position by paying the sums due:

Tax + Interest

(penalty reduced by 1/3 of the tax for automatic controls, and by 2/3 of the tax for formal controls)

It can be compensated with other credits

PAYMENTS

By pre-filled form, at Banks, post offices, tax collection agents.

Holders of a VAT number are required to pay electronically.

ATTENTION

Irregularity communications are not true impositions which means they can not be contested a Tax Commiccion.

TAX PAYMENT FORMS

Tax payment forms, issued by the tax collection agents, ask you to pay within 60 days, the amounts listed in the role and due after the checks, of any kind, and the findings of the tax administration (including the fee to the collection body).

The payment forms contain, among other things, the date on which the role has been enforced, the description of charges, instructions on how to pay, and information on how to appeal.

If payment is not made within 60 days, on the amounts listed are due interest on arrears, starting from the date of notification of the form, and full compensation for the agent. After this deadline, the agent can start the actions and procedures for coercive collection of all the assets of the creditor and the jointly liable (as for example, the administrative detention of recorded movables and the distraint of property).

What to do

Once the taxpayer has checked the tax payment form and considers it correct, he can pay at the tax collection office, at the bank or in a post office. If he wants more information he can:

- go to the local Revenue office that issued the role;
- call the telephone assistance centre at no. 848.800.444.

ATTENTION

Not all payment forms are for Revenue Agency taxes, many concern paying driving fines, administration penalties of various kinds, community taxes, social security contributions, etc. The taxpayer must pay attention and contact the authority responsible for the charge, specified as the collecting authority on the payment form.

Objections

After checking the form and if the taxpayer considers the charge groundless, he can submit to the office that issued the role a self-defence application of suspension of all or part of the sum due.

In addition, within 60 days from notification of the form, the taxpayer can appeal to the Tax Commission following the indications given in the form itself.

ATTENTION

The self-defence application has no effect on the date of the preemptory time limit, hence the taxpayer must not let 60 days pass before going to the Tax Judge.

Suspension of payment

The taxpayer who has submitted an appeal can, while waiting for the sentence of the Tax Commission, submit to the latter a motion of stay (judicial motion of stay) or to the local Revenue office (administrative motion of stay); the motion must be written on unstamped paper and a copy of the contested deed and appeal must be attached.

Payment by instalments

Deferment may be granted up to taxpayers who are in a temporary situation of objective difficulty, namely that are unable to pay with a single payment the debt registered as indicated. They may apply to the collection body to pay in instalments (on plain paper, attaching the documentation indicating the temporary difficulty). For requests of less than euro 50,000 a self-certification is enough.

Deferment may be granted up to a maximum of 72 monthly instalments (6 years) and will also include interest payments and fees for the collection (the rights of notification and the costs of coercive collection procedures are included in the first instalment). The minimum amount of the instalment, without exception, is euro 100. For payment in instalments of amounts exceeding euro 50,000 it is no longer necessary to submit any guarantee (bank guarantee, bill of guarantee, etc.).

ASSISTANCE – INFORMATION – SERVICES

BY PHONE

☎ **848.800.444**

CALL CENTER WITH OPERATOR

From Monday to Friday 9.00/17.00

Saturday 9.00/13.00

For general fiscal information, refunds, assistance

To locate your nearest office

To book an appointment or a call back choosing day and time

To book a call choosing day and time

AUTOMATED OPERATOR

Automatic information on fiscal subjects

☎ **06.96.66.89.07** by cellular phone

☎ **003906.96.66.89.33** from abroad

☎ **320.43.08.444 (SMS)** information by SMS

ON LINE

www.agenziaentrate.gov.it

For information, forms, regulations, on-line services

WEB MAIL @

www.agenziaentrate.gov.it/comunicare/contact_center/index.htm

For information and assistance by e-mail

CALL BACK

www.agenziaentrate.gov.it/servizi (section “Contact us”)

To book a call choosing day and time

www.fiscooggi.it

On line magazine



Settore Comunicazione
Ufficio Comunicazione Multimediale e Internet

Redazione a cura dell'Ufficio Comunicazione Multimediale e Internet

Progetto grafico Stazione Grafica - Agenzia delle Entrate

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