

DECLARATION OF COMMENCEMENT OF ACTIVITIES, CHANGE OF DETAILS OR CESSATION OF ACTIVITIES FOR VAT PURPOSES

(INDIVIDUAL BUSINESSES AND SELF-EMPLOYED 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	<p>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 regulating declarations of commencement, change of details and cessation of activities for VAT purposes.</p> <p>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.</p> <p>The same information may also be communicated to private or public economic entities where the legislation provides for this.</p>
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	<p>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:</p> <ul style="list-style-type: none"> • 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	<p>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".</p> <p>In particular the following persons are "data controllers":</p> <ul style="list-style-type: none"> • 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	<p>"Data controllers" may make use of the services of others designated "responsible".</p> <p>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.</p>
Taxpayer's rights	<p>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.</p> <p>These rights may be exercised upon request to:</p> <ul style="list-style-type: none"> • Ministry of the Economy and Finance, Via XX Settembre 97 – 00187 Rome; • Revenue Agency, Via Cristoforo Colombo, 426 c/d – 00145 Rome.
Consent	<p>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.</p> <p>This information is given generally on behalf of all the data controllers referred to above.</p>

TAX CODE

Tax code grid

Page no.

Page number grid

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

Total pages grid

DATE

TAX CODE

SIGNATURE OF DECLARANT

Signature box

PROXY

I, the undersigned person

Name of undersigned person

delegates

Name of delegate

place of birth

Place of birth

date of birth

Date of birth

to submit this form on my behalf

DATE

SIGNATURE OF DECLARANT

Signature box

UNDERTAKING TO SUBMIT COMMUNICATION ELECTRONICALLY

Tax code of intermediary

Tax code of intermediary grid

Number in professional register of Tax Assistance Centre

Number in professional register grid

RESERVED FOR INTERMEDIARY

Undertaking to electronically submit the declaration prepared by the taxpayer

Checkbox

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

Checkbox

Date of undertaking

day month year

Date of undertaking grid

SIGNATURE OF INTERMEDIARY

Signature box

DECLARATION OF COMMENCEMENT OF ACTIVITY, CHANGE OF DETAILS OR CESSATION OF ACTIVITY FOR VAT PURPOSES

(INDIVIDUAL BUSINESSES AND SELF-EMPLOYED 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 individual businesses and self-employed workers (artists or professionals) for declarations of commencement, change of details and cessation of activity, as provided for by article 35.

All parts of the form must be completed by mechanical means or in block capitals and signed by the owner of the business or a representative of the owner 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.

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.).

Surnames and names must be indicated without any honorific titles or titles of any other kind; married women must indicate only their maiden surname.

Dates must be expressed in numerical form, in the following order: day, month and year (e.g. 15 June 2012 = 15 06 2012).

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, third paragraph, must use this form to submit the declarations required under article 35.

It is pointed out that non-residents 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, third 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.**

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, paragraphes 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 obligatory as of 1 April 2010.

PART A

TYPE OF DECLARATION

NOTE: in cases of donation or sale of the business, transformation of a company into an individual business, other extraordinary operations or substantial subjective transformations resulting in the termination of the taxable entity (boxes 1 in part E) the declaration provided for by article 35 must be submitted solely by the entity arising from the transformation. Therefore, the entity that is terminated (selling or donating company, the company modified, 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 (donee company, purchasing company, individual business resulting from the transformation, etc.). In the case of sale, transfer or donation of a branch of the company (box 2 in part E) in which the transformed entity continues to operate with its own VAT registration number, the declaration must also be submitted by the latter; however part E 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 E.

Cross one of the following boxes:

- 1 taxpayers submitting the DECLARATION OF COMMENCEMENT OF ACTIVITY for individuals (individual businesses or self-employed individuals) commencing an activity subject to VAT, including activities resulting, for example, from a donation or sales of a company, transformation of a company into an individual business or inheritance, must indicate the date of commencement. The office allocates a VAT number to the taxpayer which remains the same, even if the tax domicile changes, until the time of cessation of activity.
- 2 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 in the case of change of details resulting from the donation or sale of a company, transformation of a company into an individual business, inheritance or lease of a company. **Change of details also applies in the case of ordinary liquidation by an individual business owner. In this case cross also box L. This communication**

takes the place of the communication provided for by article 182, paragraph 1, of the consolidated version of the Law on Income Tax (TUIR). In this case indicate the date of commencement of liquidation as the date of the change.

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 parts B and C concerning the taxpayer and the owner. 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.

3 taxpayers submitting the DECLARATION OF CESSATION OF ACTIVITY must indicate the VAT registration number and the date of cessation of activity.

Box must also be crossed by the tax agent appointed in accordance with article 17, third paragraph, by a **non-resident** 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 (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 **2** (change of details) must be crossed.

4 taxpayers submitting the REQUEST FOR DUPLICATE OF VAT REGISTRATION CERTIFICATE as they have lost the original document certifying allocation must indicate, if possible, the 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

COMPANY OR SURNAME AND NAME: indicate the company name, if one exists, or the surname and name of the taxpayer, without abbreviating any of the words. For particularly long names, any honorific, professional or equivalent titles must be omitted.

ADDRESS OF OVERSEAS PLACE OF BUSINESS OF NON-RESIDENTS: in the case of non-resident taxpayers the full address must be indicated, as well as the town/city of the place of establishment of the individual business or, for self-employed workers, the location of the office.

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.

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 **C**. 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 based on business turnover.

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 or 2 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). The field must not be completed by taxpayers who plan to make use of the regime provided for by article 13 of Law no. 388 of 2000 and by article 27, paragraphs 1 and 2, of Decree Law no. 98 of 2011 (see instructions for the completion of the part reserved for them).

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).

NOTE: taxpayers wishing to carry out intra-community transactions and be included in the VIES Archive must read the instructions for completing part I.

ADDRESS: indicate the full address of the individual business or, for self-employed workers, the address of the office. Any other places in which the main activity is conducted must be indicated in part G, section 2.

In the case of a non-resident taxpayer that makes use of a **permanent organisation or fixed base**, indicate its address.

In the specific case of the declaration being completed by a **tax agent** of a non-resident entity in Italy, the address fields must not be completed (see part C).

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

SPECIAL TAX REGIMES

BENEFICIAL TAX REGIME FOR YOUNG BUSINESSPEOPLE AND UNEMPLOYED WORKERS: the box must be crossed for taxpayers who believe that they satisfy the requirements for the application of the regime provided for by article 27, paragraphs 1 and 2 of Decree Law no. 98 of 6 July 2011 and who plan to make use of it.

SPECIAL TAX RELIEF RESERVED FOR NEW BUSINESSES AND SELF-EMPLOYED INDIVIDUALS: taxpayers that start businesses, arts or professions and presume that they will earn an amount from self-employment not exceeding 30,987.41 euros for businesses providing services or 61,974.83 euros for businesses conducting other activities must cross box A in order to benefit from the special tax relief regulated by article 13 of Law no. 388 of 23 December 2000. Box R must be crossed to revoke the option as previously communicated.

It is pointed out that these taxpayers must not indicate the presumed business turnover in the box provided in the part concerning the activity conducted, as this information, in the measures set out in each provision constitutes one of the requirements for application of the regime.

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 2 must be indicated in part A.

PART C

OWNER

The **tax code** of the owner must also be indicated by the tax agent appointed, as provided for by article 17, third paragraph, by a **non-resident** previously directly identified pursuant to article 35-ter and thus already in possession of one (see section on non-residents). The surname and name of the owner do not need to be indicated if they are already specified in the taxpayer identification details (part B).

REGISTERED ADDRESS: it is pointed out that, as provided for by article 58 of Presidential Decree no. 600 of 1973, individuals with residence in Italy have their tax domicile in the municipality in which their address is registered.

In the case of non-residents, indicate the tax domicile of the **tax agent** appointed in Italy. If the non-resident makes use of a **permanent organisation or fixed base** the address must not be indicated in this part as it has already been indicated in part B.

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.

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

PART D

REPRESENTATIVE

This part must be completed **only** in cases in which the representative is different from the taxpayer, such as in cases in which the business is declared bankrupt or placed into administration, in cases in which the owner, as a minor, disabled or incompetent person, is represented by another person, or in cases of inheritance, etc.

Representatives who also keep the accounting records must complete part F, 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, indicating the tax code in the field provided marked “Tax code of the tax agent company” and the tax code of its legal representative, of its managing partner or of any other parties specifically authorised to sign the declaration in the field marked “Tax code”.

If it is necessary to communicate the appointment of the tax agent provided for by article 17, third 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 2 must be indicated in part A.

If the non-resident taxpayer makes use of a **permanent organisation or fixed base**, indicate the details identifying 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;
- 2 Agent of a minor, disabled or incompetent person, tutoring administrator, or the administrator of an estate held in abeyance, the administrator of an estate that is assigned under a suspensive condition or that is assigned in favour of an unborn child, who has not yet been conceived;
- 3 Official receiver;
- 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;
- 7 Heir;
- 10 Tax representative of a non-resident with the limitations referred to in article 44, paragraph 3 of the Decree Law 331/1993.

DATE OF COMMENCEMENT OF PROCEEDING: indicate the date of the appointment for appointment codes 3 or 5.

Cross the box marked “CESSATION” **exclusively** in cases in which there is no longer a representative, such as when a minor comes of age.

In this case declaration type 2 must be indicated in part A.

PART E

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

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 (boxes **1** : sale and donation of company, transformation of the company into an individual business, inheritance) or which do not produce the same effect (box **2** : sale and donation of company branch).

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

Completion of this section, in cases of substantial subjective transformations resulting in the termination of the transformed entity (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 specific cases of sale or donation of a company in which the 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** 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 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 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).

The following declaration types may be indicated in part A:

- type 1, if the transferee or donee entity not in possession of a VAT registration number commences an activity subject to VAT as a continuation of the activity of the selling or donating entity; indicate the date of sale or donation as the date of commencement;
- type 2, if the transferee or donee entity already in possession of a VAT registration number continues the activities of the selling or donating entity; indicate the date of sale or donation as the date of the change.

1b TRANSFORMATION OF COMPANY INTO INDIVIDUAL BUSINESS: this case arises through the total transfer on the part of one or several companies of all activities to one or several newly-established individual businesses in order to continue them. The box must be crossed by the individual business resulting from the transformation of the company or of the companies, indicating their tax code in the spaces provided.

This communication automatically terminates the company transformed.

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

1c INHERITANCE: indicate the VAT registration number of the deceased taxpayer.

This communication automatically cancels the VAT registration number of the deceased in the two cases indicated below.

The following declaration types may be indicated in part A:

- type 1, if the heir not in possession of a VAT registration number commences an activity subject to VAT as the continuation of the activities of the deceased taxpayer. In this case indicate the date of death as the date of commencement;
- type 2, if the heir already in possession of a VAT registration number continues the activities of the deceased taxpayer. In this case the VAT registration number of the heir must be indicated in part A, specifying the date of death as the date of the change.

If the heir or heirs do not plan to continue the activity of the deceased, they must not complete this part but instead complete part D, indicating appointment code 7.

In this latter case the following declaration types may be indicated in part A:

- type 2, if the heir or heirs do not cease the activity at the same time as a result of liquidation of the company;
- type 3, if the heir communicates the cessation of the activity with the consequent cancellation of the VAT registration number of the deceased taxpayer.

In both of the cases indicated above the VAT registration number of the deceased taxpayer must be indicated, while the date of death must be indicated as the date of the change or cessation.

2a SALE AND DONATION OF COMPANY BRANCH: in this case the transfer of a company branch to an individual business takes place. The box must be crossed by the receiving or donee entity or individual, who must also indicate in the spaces provided the tax codes of the selling entities if different from an individual or the VAT registration numbers if the selling or donating entities are individual business owners.

The following declaration types may be indicated in part A:

- type 1, if the receiving or donee entity not in possession of a VAT registration number commences an activity subject to VAT following the transfer of the company branch; indicate the date of the sale or donation as the date of commencement;
- type 2, if the receiving or donee entity is already in possession of a VAT registration number; indicate the date of the sale or donation as the date of the change.

It is pointed out that the selling or donating entity in this case must submit the declaration of change of details in order to communicate the changes that have taken place, 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: CONFERMENT, SALE OR DONATION OF COMPANY RETAINING VAT REGISTRATION NUMBER

This section must be **completed exclusively by entities that have transferred the company** through transfer, sale or donation but that retain their VAT registration number for the purpose of completing the liquidation of the company's assets. Box **3**, must be crossed, indicating the VAT registration numbers of the

individual businesses or the tax codes of entities different from individuals to which the company has been transferred.

Declaration type 2 must be indicated in part A; indicate the date of transfer, sale or donation 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: LEASE OF COMPANY

LESSEE – Communication for the purpose of utilisation of the ceiling transferred (article 8, fourth paragraph)

4 ACQUISITION OF COMPANY ON A LEASE BASIS: the box must be crossed by entities that acquire a company or a 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. The VAT registration number of the individual business that has leased the company must be indicated, or the tax code if the transferring entity is different from an individual.

The crossing of this box **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 is already in possession of a VAT registration number; indicate the date of the lease contract as the date of the change.

LESSOR

5 LEASE OF SOLE BUSINESS: the box must be crossed by entities that temporarily suspend activities following the lease of a sole business. Declaration type 2 must be indicated in part A. Indicate the date of the lease contract as the date of the change.

6 REVOCATION OF COMPANY LEASE: the box must be crossed by entities that commence the activity again following the winding-up of the lease contract. Declaration type 2 must be indicated in part A. Indicate the date of the winding-up of the contract as the date of the change.

PART F

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 if different from the one indicated in part C (owner) 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 C must be crossed 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 A 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 C 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 A 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 A on commencement of activity or to indicate a new place in which the invoices are kept;
- to cross box C 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 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 A 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 C 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 OF ACTIVITY

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 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 2 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 wishing to express their wish to carry out intra-community transactions for the purpose of obtaining inclusion in the VIES Archive (see provisions issued by the director of the Revenue Agency on 29 December 2010).

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.

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 3, of Presidential Decree no. 322 of 22 July 1998 and subsequent amendments, the declaration must be signed by the owner or by the owner's legal representative or contractual representative. Indicate in the field provided the tax code already included in part C or part D 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.

Procedures for authorisation

a) Declaration submitted through the Entratel electronic service

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.

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.

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 abovementioned 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.

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.

NOTICE 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>.