

DIRECT REGISTRATION OF NON-RESIDENT SUBJECTS FOR VAT PURPOSES

Information regarding the processing of personal data under article 13 of Legislative Decree no. 196 of 2003	<i>Legislative Decree No. 196 of the June 30, 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 return will be used and what rights are granted to citizens is outlined below.</i>
Purposes of processing	<p>The Ministry of the Economy and Finance and the Revenue Agency inform you, on their behalf and on behalf of other persons obliged to do so, that in the return there is 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) in order to identify non-resident subjects who intend to carry out operations which are relevant for VAT purposes in Italy .</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 (for example Municipalities) where legislation provides for this, or when such communication is necessary in order for them to carry out their institutional functions, subject to this being communicated to the Privacy Commissioner (Data Protection Commissioner) beforehand. The same information may also be communicated to private (e.g. Chambers of Commerce) or public economic entities where the law provides for this.</p>
Personal data	<p>The data requested in the return must be supplied to prevent the application of administrative and, in some instances, criminal sanctions.</p>
Method of processing	<p>The return may be delivered to an intermediary provided for by legislation (CAF [Tax Assistance Centres], 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 form:</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 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. 196/2003, may view his personal data at the premises of the data controller or the data processor 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 obtain 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>

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

DIRECT REGISTRATION OF NON-RESIDENT SUBJECTS FOR VAT PURPOSES

Declaration for direct registration, change or details or discontinuance of activity

PART A TYPE OF DECLARATION	1 DIRECT REGISTRATION					
	2 CHANGE OF DETAILS	VAT REGISTRATION NUMBER	DATE OF CHANGE			
	3 DISCONTINUANCE OF ACTIVITY	VAT REGISTRATION NUMBER	DATE OF CESSATION			
	4 REQUEST FOR DUPLICATE OF VAT REGISTRATION CERTIFICATE	VAT REGISTRATION NUMBER				
PART B TAXPAYER	SECTION 1 – INDIVIDUALS					
	Identification details	SURNAME	NAME	DATE OF BIRTH	SEX	
		FOREIGN COUNTRY OR ITALIAN MUNICIPALITY OF BIRTH	PROVINCE	COMPANY		
		FOREIGN COUNTRY VAT IDENTIFICATION NUMBER	TAX CODE			
	Overseas place of residence	FULL ADDRESS (STREET OR SQUARE, NUMBER)				
		CITY	FOREIGN COUNTRY			
	Foreign domicile	FULL ADDRESS (STREET OR SQUARE, NUMBER)				
		CITY	FOREIGN COUNTRY			
	Identification details	SECTION 2 – SUBJECTS OTHER THAN INDIVIDUALS				
		NAME OR COMPANY NAME				LEGAL NATURE
		FOREIGN COUNTRY VAT IDENTIFICATION NUMBER		TAX CODE		
		Registered office	FULL ADDRESS (STREET OR SQUARE, NUMBER)			
			CITY	FOREIGN COUNTRY		
		Representative	SURNAME	NAME	DATE OF BIRTH	SEX
FOREIGN COUNTRY OR ITALIAN MUNICIPALITY OF BIRTH			PROVINCE	TAX CODE		
FULL ADDRESS (STREET OR SQUARE, NUMBER)						
CITY			FOREIGN COUNTRY			
PART C ACTIVITY CARRIED OUT		ACTIVITY CODE	ACTIVITY DESCRIPTION			
COMPETENT OFFICE OF FOREIGN COUNTRY						

DOCUMENTS ENCLOSED

SIGNATURE OF DECLARATION

The undersigned person undertakes to produce accounting records within the terms set by the Italian tax Authorities, as provided for by article 35-ter, paragraph 2, letter e).

DATE SIGNATURE OF DECLARANT

DELEGATION

I, the undersigned delegate Mr.

place of birth date of birth to submit this form on my behalf

DATE SIGNATURE OF DECLARANT

COMMITMENT FOR ELECTRONIC SUBMISSION

Tax code of the intermediary C.A.F. registration no.

RESERVED FOR INTERMEDIARY

Commitment for electronic submission of declaration prepared by taxpayer

Commitment for electronic submission of taxpayer's declaration prepared by subject who sends it

Date of the undertaking day month year SIGNATURE OF INTERMEDIARY

Revenue
Agency



DIRECT REGISTRATION OF NON-RESIDENT SUBJECTS FOR VAT PURPOSES

DECLARATION FOR DIRECT REGISTRATION, CHANGE OR DETAILS OR CESSATION OF ACTIVITY

COMPLETION INSTRUCTIONS

(unless otherwise specified, the articles referred to below relate to Presidential Decree no. 633 of 26 October 1972 and subsequent amendments)

Foreword

This form must be used by subjects who are not resident in Italy and who carry on business, artistic or professional activities in another Member State of the European Union or third Country with legal instruments in place governing mutual assistance for the purpose of indirect taxation, as per article 17, second paragraph, and who intend to carry out operations in Italy which are relevant for VAT purposes, fulfilling the obligations and exercising the rights that derive from the direct application of said tax.

The aforementioned subjects wishing to adopt this system **must register themselves directly**, in accordance with article 35-ter, by producing this declaration at the competent office **before carrying out any operations of territorial significance in Italy**.

Form ANR must also be used to communicate changes of one or more of the details indicated in the declaration for direct registration, or to communicate the cessation of their activity.

All parts of the form must be completed by mechanical means or in block capitals and signed by the declarant.

Information must be provided without any abbreviations.

Dates must be expressed in numerical form, in the following order: day, month and year (e.g. 25 November 2009 = 25 11 2009).

Addresses must be indicated in full.

Direct registration as alternative to appointing a tax representative

In accordance with article 17, second paragraph, the use of direct registration is the alternative to the appointment of a tax representative. Therefore non-resident subjects who make use of a tax representative and who intend to register themselves directly and proceed directly with the VAT obligations connected with operations carried out in Italy must first close the VAT registration number requested on their behalf by their previously appointed tax representative using Form AA7 or AA9. Only subsequently may non-resident subjects register themselves directly by submitting this form.

Presence of permanent organisation

It is pointed out that non-resident subjects, as provided for by the amendments introduced in article 17, second paragraph, by article 11 of Decree Law no. 135 of 25 September 2009, finalised with amendments by Law no. 166 of 20 November 2009, cannot assume dual VAT status within Italy.

Specifically, in the case of a permanent organisation within national territory, non-resident subjects may not operate through a tax representative or through direct registration 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.

Availability of form

This form and accompanying instructions are available for download 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 methods

Declarations for direct registration within Italy with the consequent allocation of a VAT registration number must be submitted exclusively to the Revenue Agency's - **Pescara Operational Centre - Via Rio Sparto, 21 - 65129 Pescara**, which has exclusive competence in such matters, in the following ways:

- directly to the office (by a duly delegated person if necessary);
- by registered post, enclosing a photostatic copy of an identity document of the declarant, together with certification demonstrating the VAT-taxable status held by the subject concerned in the country of origin. In this case the declarations are deemed to have been submitted on the date on which they were sent.

In addition to the method described above, declarations of change of details or of cessation of activity may be submitted electronically, either directly or through authorised representatives.

PART A

TYPE OF DECLARATION

Box 1 – DIRECT REGISTRATION – must be crossed by non-resident subjects who intend to register themselves for the purpose of fulfilling the obligations and exercising the rights deriving from the application of VAT directly.

The form must be submitted on a date previous to the date on which the VAT-relevant operations were carried out in Italy.

The office allocates a VAT registration number to the taxpayer, which must be indicated in all documents relating to VAT and used for operations in relation to which the system of direct registration is adopted.

Box 2 – CHANGE OF DETAILS – must be crossed in all cases of changes to the details previously communicated by subjects already registered directly; indicate the VAT registration number and the date on which the change occurred.

The declaration of change of details must be submitted, in accordance with article 35-ter, paragraph 4, within 30 days of the date on which the change communicated occurred.

ATTENTION: in order to enable the data to be acquired correctly for the tax Register, the form must always be completed in full.

It is pointed out that several changes which occurred on the same date may be communicated with a single form.

Box 3 – CESSATION OF ACTIVITY – must be crossed by non-resident subjects who no longer intend to fulfil the obligations and exercise the rights relating to VAT directly or who have discontinued their business, artistic or professional activity in the foreign country in which they have a permanent organisation.

The box must also be crossed in the case of non-resident subjects that had registered themselves directly ceasing to exist as a result of extraordinary operations or other substantial subjective transformations (mergers, demergers, etc.).

Indicate the VAT registration number and the date of cessation.

The declaration of cessation of activity in the case of the extinction of a non-resident subject occurring as a result of transformations or cessation of the conduct of activity in the foreign country in which they have a permanent organisation must be submitted within 30 days of the date on which said extinction occurred.

Box 4 – REQUEST FOR DUPLICATE OF VAT REGISTRATION CERTIFICATE – must be crossed by subjects who have lost the certificate of allocation of the VAT registration number; indicate, where possible, the VAT registration number allocated.

PART B

TAXPAYER

SECTION 1: INDIVIDUALS

This section must be completed by sole proprietorships and self-employed persons (artists or professionals).

Identification details

FIRM: indicate the name of the firm, if it exists. For particularly long names, any honorific, professional or equivalent titles must be eliminated.

FOREIGN COUNTRY VAT IDENTIFICATION NUMBER: the field must be completed in any event by subjects resident in another Member State of the European Union, indicating the registration number for VAT purposes allocated by the country of origin or any other allocated registration number.

TAX CODE: the field must always be completed if the non-resident subject already possesses a tax code number and in any event when:

- submitting the declaration of change of details (Box 2 of Part A);
- submitting the declaration of cessation of activity (Box 3 of Part A);
- requesting a duplicate of the VAT registration certificate (Box 4 of Part A);

- submitting the declaration for direct registration (Box 1 of Part A) by non-resident subjects who previously appointed a tax representative, as provided for by article 17, second paragraph, thus acquiring the tax code number.

Foreign domicile

Indicate the full address of the registered office of the sole proprietorship or, for self-employed workers, the location of their office.

SECTION 2: SUBJECTS OTHER THAN INDIVIDUALS

This section must be completed by subjects other than individuals (companies, organisations, etc.).

Identification data

NAME OR COMPANY NAME: this must be stated without any abbreviations, with the exception of the legal status, which must always be indicated in its contracted form. For particularly long names, any honorific, professional or equivalent titles must be eliminated.

LEGAL NATURE: the code derived from the following table must be provided:

GENERAL LEGAL NATURE CLASSIFICATION TABLE

30. Simple, irregular and de facto companies	38. Consortia
31. Simple partnerships (SNC)	39. Other bodies and institutions
32. Limited partnerships (SAS)	40. Recognised, unrecognised and de facto associations
33. Armament companies	41. Foundations
34. Professional associations	42. Charitable works and benevolent societies
35. Limited share partnerships	43. Other organisations of people and goods
36. Limited liability companies (SRL)	44. Trust
37. Public limited companies (SPA)	

FOREIGN COUNTRY VAT IDENTIFICATION NUMBER: the field must be completed in any event by subjects resident in another Member State of the European Union, indicating the registration number for VAT purposes allocated by the country of origin or any other allocated registration number.

TAX CODE: the field must always be completed if the non-resident subject already possesses a tax code number and in any event when:

- submitting the declaration of change of details (Box 2 of Part A);
- submitting the declaration of cessation of activity (Box 3 of Part A);
- requesting a duplicate of the VAT registration certificate (Box 4 of Part A);
- submitting the declaration for direct registration (Box 1 of Part A) by non-resident subjects who previously appointed a tax representative, as provided for by article 17, second paragraph, thus acquiring the tax code number.

Registered office

ADDRESS: indicate the full address of the registered office.

Representative

Indicate the legal representative's identification details and overseas place of residence. The tax code field must be completed if the representative is already in possession of a tax code number.

PART C

ACTIVITY CARRIED OUT

This part must indicate the activity normally carried out in the foreign country in which the permanent organisation resides.

ACTIVITY CODE: the code of the activity, 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 local offices and Revenue Agency website www.agenziaentrate.gov.it, and from the Ministry of Economy and Finance website www.finanze.gov.it.

DESCRIPTION OF ACTIVITY: briefly describe the main activity actually conducted.

COMPETENT OFFICE OF FOREIGN COUNTRY	Indicate in the field provided the office of the foreign country responsible for carrying out inspections regarding the taxpayer's activities, as provided for by article 35-ter, paragraph 2, letter c).
DOCUMENTS ENCLOSED	This part must indicate all of the documents requested by the office and submitted together with the declaration.
SIGNATURE OF DECLARATION	The taxpayer or taxpayer's representative must sign the declaration. By signing the declaration for direct registration, the non-resident subject also assumes the obligation to produce accounting records within the time limits established by the Italian tax authorities, as explicitly set out in article 35-ter, paragraph 2, letter e).
DELEGATION	This part must be completed if the form is submitted through a delegated person. In this case the person delegated must produce to the office a document belonging to the delegating party, as well as a document of his/her own. If the document of the delegating party is a photostatic copy, this must be handed over.
COMMITMENT FOR ELECTRONIC SUBMISSION	<p>This part must be completed and signed by the intermediary who sends the declaration of change of details or cessation of activity.</p> <p>The intermediary must provide:</p> <ul style="list-style-type: none"> • his/her own tax code; • in the case of a Tax Assistance Centre (CAF), the intermediary's own number in the professional register; • the date (day, month and year) on which the intermediary took on the commitment for electronic submission. <p>In addition, the first box must be crossed if the declaration has been prepared by the taxpayer, or the second if the declaration has been prepared by the person sending it.</p>
Declaration submitted via electronic service	<p>The declarations of change of details or discontinuance of activity may be submitted via the electronic service:</p> <ul style="list-style-type: none"> – directly by the foreign subject; – through authorised intermediaries. <p>a) Direct electronic submission</p> <p>Subjects who choose to submit declarations of change of details or cessation of activity must use the Entratel online service.</p> <p>More specifically, subjects other than individuals, who register directly for VAT purposes within Italy, must send, via the electronic service, declarations of change of details or of cessation of activity through those who are assigned this responsibility, i.e. the operators with the task of carrying out electronic transactions with the Revenue Agency, in the name and on behalf of the company, which communicates the names of the designated individuals:</p> <ol style="list-style-type: none"> a) electronically, through its own legal representative, who is authorised to access the electronic services of the Revenue Agency; b) in paper form, by submitting the request to the Revenue Agency's Pescara Operational Centre on the relevant form, which is available on the site dedicated to the Agency's electronic services. In this case, the request may be submitted either by the legal representative or contractual representative. <p>The intermediary assigned such responsibilities according to the procedures described above may appoint, if necessary, other operators authorised to use the Revenue Agency's electronic services in the name and on behalf of the non-resident company registered directly for VAT purposes.</p> <p>The intermediary assigned such responsibilities send the communication exclusively via the electronic service and thus must be in possession of valid authorisation to access the Entratel or Fisconline channel.</p> <p>For subjects other than individuals, declarations of change of details and of cessation of activities are authenticated with the company's credentials; the intermediary responsible or designated operator access the site dedicated to the Agency's electronic services with their credentials, select the function which enables them to operate in the name and on behalf of the non-resident company and send the declarations, signed and with the credentials of the company itself.</p> <p>Declarations are deemed to have been submitted on the date on which the reception of the data on the part of the Revenue Agency was completed.</p> <p>The Agency provides notification of successful reception.</p>

Authorisation process

Authorisation to use the Entratel online service is granted by the Pescara Operational Centre upon allocation of the VAT registration number, in accordance with the information contained in the declaration for direct registration and in the document enclosed which the user must print after pre-registration with the Entratel electronic service via a specific function available on the <http://telematici.agenziaentrate.gov.it> site.

A printed copy of pre-registration must be received by the Pescara Operational Centre within 30 days of receipt of the pre-registration code.

The Pescara Operational Centre authorises the user and sends a “virtual” envelope by post. The number of the virtual envelope is used by the user to acquire the information required to generate the necessary secure environment and, only if the user is an individual, to access the reserved areas of the site dedicated to eServices. The virtual envelope can also be delivered to a person designated by the individual. The person delegated must produce an appropriate delegation document together with an identity document of his/her own and of the delegating party.

It is pointed out that the Pescara Operational Centre, if so requested, also enters the names of individuals designated with such responsibilities, and issues authorisations to access electronic services to designated legal representatives and individuals to operate in the name and on behalf of the company registered directly for VAT purposes.

b) Electronic submission through authorised intermediaries (designated in accordance with article 3, paragraph 3, of Presidential Decree no. 322 of 22 July 1998 and subsequent amendments)

The designated individuals indicated in article 3, paragraph 3 of Presidential Decree (D.P.R.) no. 322 of 22 July 1998 and subsequent amendments are obliged to send declarations of change of details and cessation of activity prepared by themselves.

Other subjects required to electronically file the abovementioned returns they have prepared, included professional firms and service companies in which at least half of the members or more than half of the share capital is owned by subjects enrolled in some registers, boards or rolls as specified in the directing 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 abovementioned returns 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.

The acceptance of the returns 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 as proof of submission of the declarations.

In accordance with the provisions contained in Presidential Decree (D.P.R.) no. 322 of 22 July 1998, the authorised intermediary must:

- provide the declarant, upon receiving declarations of change of details, of cessation of activity, or of assumption of the responsibility for the preparation thereof, with a written statement of commitment for the submission to the Revenue Agency of the information that they contain, specifying whether the declarations have been consigned to him/her already completed or have been prepared by him/her; this commitment must be dated and signed by the intermediary, although made out by hand. The date of this written statement of commitment, together with the personal signature and indication of the intermediary’s own tax code, must be stated in the specific part provided in this declaration, “Commitment for electronic submission”;
- issue the declarant 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 proves for the declarant the accomplished filing of the return and shall be kept by the declarant together with the original statement, and the remaining documentation must be kept by the declarant for the period provided for in article 43 of Presidential Decree no. 600 of 1973 during which period the tax Authorities (Revenue Agency) may carry out audits.

The intermediary must keep copies of the declarations sent in digital or paper format for the period specified in article 43 mentioned above, so that they can be produced in the event of inspections by the tax Authorities. With regard to the storage of electronic documents of relevance for tax provisions the intermediary must comply with the procedures set out in the Ministerial Decree of 23 January 2004 and the procedures contained in 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 or logical associations with the latter. This procedure will be ended with electronic signature and the application of a temporal mark.

Communication of successful electronic submission

Communication by the Revenue Agency confirming the successful electronic submission of the declarations is sent electronically to the user or the intermediary who sent it. This communication, which can be consulted in the "Receipts" section of the website <http://telematici.agenziaentrate.gov.it>, remains on-line for thirty days after it is issued. Passed such period it can be demanded (from declarant that from the intermediary) to any Office of the Revenue Agency without time limits.