

TAX GUIDE FOR FOREIGNERS

FISCAL CODE AND VAT NUMBER
CODICE FISCALE E PARTITA IVA

RENT CONTRACTS
CONTRATTI DI LOCAZIONE

BUYING YOUR FIRST HOME
ACQUISTO PRIMA CASA

DEATH DUTIES
SUCCSSIONI

REFUNDS
RIMBORSI

**TAX PAYMENT FORMS AND
IRREGULARITY COMMUNICATIONS**
CARTELLE E COMUNICAZIONI DI IRREGOLARITÀ

TAX GUIDE FOR FOREIGNERS



Fiscal code and VAT number

Rent contracts

Buying your first home

Death duties

Refunds

Tax payment forms
and irregularity communications

FISCAL CODE

What is it?

The Fiscal Code identifies a citizen in all his or her dealings with Public Authorities and Administrations.

You have to contact your local Revenue office and exhibit an identity document to obtain this code.

Foreigners require a valid passport or residence permit.

Infants require only a birth certificate or parent self-certification.



ATTENTION:

The only acceptable Fiscal Code is the one issued by the Revenue office. No one else is authorised to produce software programmes for the computation of Fiscal 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. Alternatively, to avoid queuing or the bother of applying in person, you can request a duplicate

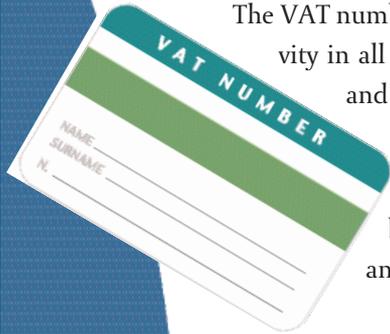
- a) on line from the site www.agenziaentrate.gov.it. Click on Services (Servizi) then on "Fiscal Code" (Codice Fiscale) and fill in the blanks with your personal data;
- b) through the automatic information service (phone number 848-800333).

After a few days the new card will be delivered to your home by priority mail. In the case of a change of address, you need to call at your local Revenue office to give them your new address. You will be asked to show an updated identity document or produce a self-certification.

WHAT IS THE VAT NUMBER?

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

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 where requested.



VAT NUMBER

WHAT DO I HAVE TO DO WHEN STARTING UP A 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 Revenue Agency's internet site (www.agenziaentrate.gov.it). The forms to use are:

- AA7/7 for entities other than individual persons (Companies, etc.);
- AA9/7 for individual persons (one-man businesses).

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 in the form of a registered letter, in a single copy, enclosing a copy of an identity document;
- by Internet: using the Internet service autonomously after requesting a PIN code directly from the Revenue office or through the web site <http://fisconline.agenziaentrate.it>, or through a certified intermediary using the Entratel service;

- to the Chamber of Commerce Company Register 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).

WHAT HAPPENS IF THERE ARE CHANGES IN THE BUSINESS ACTIVITY? WHAT SHOULD I DO?

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.

WHAT ARE THE 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 certain 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 services businesses (e.g. restaurants, laundries) it’s replaced by a “receipt for fiscal purposes”.

Small traders that operate in the special lump-sum system (that is, with a turnover of less than euro 10,329.14) are, on the other hand, obliged to issue an invoice only if requested by the customer.

3. The tax return

Anyone in possession of a VAT number must submit an annual tax return, the “modello UNICO” (SINGLE form), by 31st October each year for those obliged to submit it by Internet, or by 31st July for those submitting it using the paper form. This obligation also applies to individual persons or businesses that have not received any income or issued or received any invoices.

WHAT IS THE 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 the local Revenue office for help, which will provide a tutor who will assist the taxpayer in all fiscal and accounting obligations.

WHAT OTHER OBLIGATIONS ARE THERE?

Chamber of Commerce

Allocation of the VAT number implies the obligation to be registered with the Company Register set up in the Chamber of Commerce.

Whoever registers is obliged, within the specified term for making the first down payment of tax on income, to effect payment (to be repeated each year) of the annual duty to the Chamber of Commerce using form F24.

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 by means of form F24 sent by INPS to registered persons.





HOW TO REGISTER PROPERTY LEASE AND RENT CONTRACTS

Given that 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?

for urban property	2% of the annual rent
for urban property with negotiated rents*	2% on the annual sum agreed to the extent of 70%
land **	0.5% of the annual rent multiplied by the number of years
other property (areas)	2% the annual rent multiplied by the number of years

* The above refers to residential lease agreements (with a minimum term of 3 years extendable, by right, for a further 2 years) and lease agreements on transitory residential property which caters for the accommodation of university students (with a minimum term of 6 months and a maximum of 36). The above is relative to property located in specific Municipalities termed as high "tensione abitativa", the rent of which is defined according to criteria agreed upon by the different Landlord and Tenant Associations.

** Land rent agreements (exempt from stamp duty), besides the ordinary way, can be registered by submitting, within the month of February, a report summarising the agreements that were entered into the previous year. In this case the tax is applied to the total compensations declared in the report and cannot be less than the fixed sum of Euro 67.00. If the summarised report is not used, tax will be applied to each agreement where the minimum sum to pay is always Euro 67.00.

EXAMPLE:

Agreed annual rent: Euro 5,000

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

IMPORTANT!

If the annual rent Euro 3,500.00 x 70% = Euro 2,450.00 x 2% = **Euro 49.00**
the minimum tax to pay is Euro 67.00

The registry tax payable at the moment of registration cannot be less than Euro 67.00.

As regards to multi-annual lease agreements, for which a tax for only the first year was paid on registration, payment must be made for all successive years within 30 days from the expiry of each year at no extra cost to the taxpayer. Payment of 2% of the annual rent can also be under 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 (0.5%) to the amount given as security deposit is payable.

Both the Landlord and Tenant are liable for payment of this tax.

Those who choose to pay registry taxes due for multi-annual leases or sub-leases for the whole term at the moment of registration, have the right to a tax deduction, in percentage, equal to half the legal interest rate multiplied by the number of years.

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

Agreement term (years)	Half of the current legal interest rate	Deduct. %
6	1.25%	7.50%
5	1.25%	6.25%
4	1.25%	5.00%
3	1.25%	3.75%
2	1.25%	2.50%

EXAMPLE:

If the annual rent for an urban property is **3,000.00** and the agreement term is **4 years**, the taxpayer can either make an annual payment of **Euro 60.00** for each of the four years as calculated at point a) below or a single payment of **Euro 228.00** - as calculated at point b).

a) 2% of Euro 3,000.00 = Euro 60.00

b) 2% of 12,000.00 Euro = Euro 3,000.00 x 4 Euro =	Euro	240.00
less the 5% deduction (1.25% x 4) =	Euro	12.00
tax due	Euro	228.00

with a saving of Euro 12.00

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 local Revenue office together with the registration application forms (RR and 69), available at the Revenue office, duly filled out, 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 agreement registration data is to be specified (year, series and registration number separated by a slash). Receipt of said payment is to be submitted to the local Revenue office within 20 days together with the relative “notice”, a facsimile of which is available c/o the Revenue office, to be duly filed 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 for the paperwork needed for the extension.

No payment is due for agreements registered in “case of use” because in such cases rent is subject to VAT.

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 1/8th if the taxpayer settles within 30 days from registration expiry; to 1/5th 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 (to 1/8th if the taxpayer settles within 30 days; to 1/5th if settled within one year).



WHAT IS NEEDED FOR REGISTRATION

- an original and a photostat copy (or several originals) of the agreement to be registered;
- a Euro 14.62 duty stamp to affix every 100 lines, on the original and copies;
- the two forms distributed by the local Revenue office:
 - a) registration application form **69**;
 - b) list of the documents presented for registration - form **RR**;
- payment receipt - form F23.

If self-determined payment is contemplated for lease agreements, the Revenue Agency provides all the necessary information for paying the tax due of all other agreements for which registration is compulsory or otherwise (minimum tax is Euro 168.00) and will calculate the penalties due for any reason (failure to register and/or pay).

The paperwork to be done (filling in forms and paying using form F23) is identical to that for lease and rent agreements.

ROUNDING OFF

The proportional registration tax is always rounded off to the higher or lower Euro unit.

EXAMPLE:

Euro 62.30	Euro 62.00
Euro 62.49	Euro 62.00
Euro 62.50	Euro 63.00
Euro 62.70	Euro 63.00

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

115T	registry tax for lease agreements buildings – 1st year
112T	registry tax for lease agreements buildings – following years
107T	registry tax for lease agreements buildings – 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)
109T	registry tax for documents, verbal agreements and declarations
108T	registry tax for renting land
964T	fixed tax for each copy issued by the office
671T	registry tax fines (acknowledgement)

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

ONLINE REGISTRATION

It is compulsory for Landlords with more than 100 properties (buildings and land) to register lease agreements on line.

This is optional for all other taxpayers.

For detailed information please consult the Revenue Agency's internet site: www.agenziaentrate.gov.it.



To sum up

Anybody can apply for registration within 30 days from the date the agreement is drawn up or, if prior, from the starting day of the lease by:

Filling in forms 69 and RR available c/o the local Revenue office and submitting 2 copies of the agreement to be registered of which at least one with an original signature.

Affixing a Euro 14.62 duty stamp for every 100 lines of each copy and producing the tax payment receipt (minimum Euro 67.00 + fixed tax for each copy for the first registration) either self-determined or calculated by the office and paid through a bank or post office..

A receipt is issued when the application is submitted at the counter and you will be informed as to when the copy (copies) of the registered agreement will be ready for you to collect.

EVERYTHING YOU NEED TO KNOW WHEN BUYING YOUR FIRST HOME

The Revenue Agency office takes special care of first time buyers of full ownership, usufruct or residuary right ownership property for personal residential use by granting some tax benefits amounting to the reduction of registry, mortgage and land registry taxes which are applied to the property value declared in the public Deed of Transfer.

How much do you save?

Tax	Standard Rate	Reduced Rate	Saving
Registry	7%	3%	4%
Mortgage	2%	168 euro	various
Land Registry	1%	168 euro	various

If the property is bought from a construction company, the VAT payable 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, a privately owned property for personal residential use in the town of Canicatti through public Deed, 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 1,758.22 instead of euro 5,000.00, with a saving of euro 3,242.00

If Mr and Mrs Rossi had bought the same property from a construction company 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.

BUYING YOUR FIRST HOME



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 A11, provided they are not termed “luxury residences”;
- properties under construction (unfinished) or in the process of being renovated, destined to be used as principle non luxury residences;
- outbuildings to the property bought with benefits such as garages, parking spaces (C/6), storerooms or deposits (C/2) and shelters (C/7), one for each type also with separate Deeds.

WHAT DO YOU NEED 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 forfeit, that:

- the property is located either within the Municipal territory in which you reside or intend to establish residence within 18 months from the date of purchase, or intend to establish domicile if it is the headquarters of your business activity and interests (e.g. place of work) or the headquarters or business activity of the person on which you depend even if remaining abroad for work or other reasons, or if you are an Italian citizen who resides abroad and the property is your first home on Italian territory;
- if you are not already an exclusive owner or in community with your spouse with right of property, usufruct, use and residence of any other residential home within the territory in which the property you intend to buy is located;
- if you do not already own, nor have any community shareholder of property, usufruct, use, residence and residuary ownership rights on any other residential property bought with the first time home buyer benefits throughout the entire national territory.

EXAMPLE 2:

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

ATTENTION:

But what happens 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 year).

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 Canicatti 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 reckoned 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 3,242.00 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 time 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 time 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.

Said 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 income tax payable;
- 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.



FIRST TIME HOME BUYER BENEFITS ALSO FOR DONATIONS

First time home buyer benefits can also be requested when the transfer of a property takes place through donation.

In this case, if the donation is in a direct line (e.g. father > son > grandson):

- no other registry taxes are payable;
- mortgage and land registry taxes will be charged at standard rates rather than at 3% .

If the donation takes place between non family members and the value of the property is more than Euro 180,759.91, the taxes payable will be the same as those charged for standard Deeds of Purchase.

EXAMPLE 5:

Mr and Mrs Bianchi are donated an apartment in Pordenone valued at euro 70,000.00 by their uncle. As that home does not have luxury features, and as they intend to live in that city,...etc. etc., they can claim first time home buyer benefits. They will, therefore, pay only the two mortgage and land registry taxes (Euro 336) rather than the 3% property tax. This does not exclude them, if they are entitled, from purchasing another property and obtaining the same benefits.

DEATH DUTY

WHO HAS TO SUBMIT A DEATH DUTY DECLARATION?

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

WHEN?

Within 1 year from date of death of this person.

WHERE?

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

HOW?

Fill in several copies of form 4, that can be found at the local Revenue office, and enclose the following documents:

- 1) death certificate;
- 2) civil status certificate of the deceased and heirs;
- 3) 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 Territorial Office within 30 days.



CALCULATING THE VALUE OF THE PROPERTY

Property value is calculated on the basis of the cadastral rent thus determining the estate inherited on which to calculate the taxes to be paid.

TAXES TO PAY

Mortgage tax 2%	tax code 649T
Cadastral duty 1%	737T
Mortgage rate	778T
Duty stamp	456T

Note: if the mortgage tax and cadastral duty are less than Euro 168.00 each, said minimum amount must be paid just the same.

WHERE TO PAY

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

BENEFITS

FIRST HOME

Law 342 of 2000 gives you the possibility to extend application of first home benefits even to death duties. Entitlement is declared by the heir by means of self-certification on a form that can be found at the local Revenue office.

Such benefits consist in paying the mortgage tax and cadastral duty at a fixed rate:

- mortgage tax Euro 168.00 instead of 2%
- cadastral duty Euro 168.00 “ 1%

on the value of the house and relative outbuildings (limited to a garage, a cellar, a store room) that you intend using as your first home.

To enjoy such benefits, at least one of the heirs must be entitled in which case the others will benefit indirectly as well.

YOUNG FARMERS

To encourage farming, independent farmers paying social security and who are under 40 years of age, do not have to pay the cadastral duty and the mortgage tax is calculated at a fixed rate (Euro 168.00), always with reference to the value of the farm assets.

ACKNOWLEDGING A HARD WORKER

If the declaration is submitted late and the taxes due are paid late, a 30% penalty has to be paid. However, the tax office gives the taxpayer the chance to reduce this penalty to 1/8th if it is paid within 30 days from when it was due or to 1/5th if it is paid within the year.

The local Revenue office sends copies of the inheritance declarations to the Municipality where the property is situated for paying municipal tax on immovable property (I.C.I.).



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 or 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 is to be submitted before its term of prescription, i.e. 48 months from the date of the 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.

In the case of deductions, refund applications can be submitted either by the payer or by the payee of the sums subject to the deduction in question.

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

To have the right to receive a refund the taxpayer has to be entitled.

How to apply for a refund

The taxpayer has to submit two copies of the claim form VR to the local tax collection office in order to receive a refund for credit on his annual VAT return from the 1st February until the date of expiry of the annual VAT return, also in joint form, which is 31st July if the return is sent through a bank or post office or 31st October if sent via Internet.

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 at the local tax collection 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

A suitable guarantee or fidejussory contract is necessary, except for those who are exempt, in order to receive a VAT refund, signed by the legal representative or owner of the company and released by a banking establishment, 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.

How is it refunded?

Annual refunds for sums under Euro 516,456.90 will be paid directly by the tax collection office starting from the 41st day after submitting the VR form.

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 relative local Revenue office.

IRREGULARITY COMMUNICATIONS

What are they?

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

What must I do?

If the taxpayer doesn't agree with what the Revenue Agency says in the communication he can:

- go to any local Revenue office, taking with him all the elements proving the correctness of the data declared;
- call the telephone help centre, no. 848.800.444.

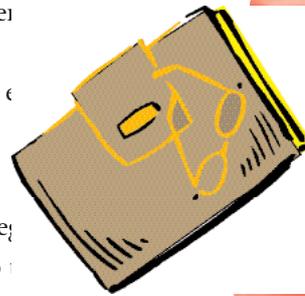
If the taxpayer realises that the complaint is right, he can regularise his position by paying the sums due, according to the following table:

Irregularity communications

Tax
Interest
Penalty (a 1/3rd reduction)
Compensation with other credits: YES
Instalments: NO

How and where do I pay?

Where to pay	How to pay
Bank	Prepared form
Post office	Prepared form
Tax collection office	Prepared form



ATTENTION:

Irregularity communications are not true impositions which means they cannot be contested before a Tax Commission.

TAX PAYMENT FORMS**What are they?**

Tax payment forms, with notification given by people from the tax collection office or sent by registered mail, ask you to pay the sums listed within 60 days found to be due from controls and verifications of any kind made by the tax authorities.

Among other things, the tax payment forms indicate the date on which the list became final, a description of the charges with the reasons, instructions on how to pay as well as instructions for appealing.

What have I got to do?

Once the taxpayer has checked the tax payment form and deems 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 list;
- call the telephone help 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.

Can I contest the payment forms?

After checking the form and if the taxpayer deems the sum due is unwarranted, he can submit a cancellation application 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 reckonable date of the peremptory time limit hence the taxpayer must not let 60 days pass before going to the Tax Judge. If payment is not made within 60 days from notification of the tax payment form, the tax collection office will start coercive collection.

Can I suspend payment?

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



Can I pay in instalments?

If the taxpayer has temporary difficulties, he can ask to pay the sums due - listed in the tax payment form - in instalments. The application to pay in instalments, on stamped paper, together with suitable documents, must be submitted, under risk of forfeit, before the proceedings for insolvency commence. The application must be submitted to the local tax office based on the fiscal domicile. After investigating the taxpayer's situation, the office can grant up to 60 instalments or suspend collection for one year and then grant up to 48 instalments.

In order to be granted instalments if the sum listed is higher than Euro 25,822.00, either a bank or insurance guarantee is required.

USEFUL INFORMATION

LOCAL OFFICES

“FIND THE OFFICE” to find your local office easily:

www.agenziaentrate.gov.it/servizi

848.800.333 (automatic service)

BOOKING AND APPOINTMENTS

To avoid long queues at counters:

www.agenziaentrate.gov.it/servizi

199.126.003 (automatic service) 24 HOUR SERVICE.

INTERNET SITE

For information, forms, laws, on-line services

www.agenziaentrate.gov.it

WEB MAIL @

For information and help by e-mail

www.agenziaentrate.gov.it/servizi

TV

Information in real time available on

TELEVIDEO RAI at pages 390-394 and on RAI UTILE

CALL CENTER

To contact our operators

from Monday to Friday, from 0900h to 1700h

and Saturday from 0900h to 1300h at these numbers:

848.800.444 (operator service)

848.800.333 (automatic service)

800.100.645 (free phone for refunds only)

CALL BACK

To book a call back, choosing the day and time

www.agenziaentrate.gov.it/servizi

848.800.444 (operator service)

TEXTING

To receive tax information on your cell phone

text number **320.43.08.444**



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