

COOPERATIVE COMPLIANCE APPLICATION FORM

INSTRUCTIONS

The legislative decree August 5th, 2015, n. 128, entitled "Provisions on legal certainty in relations between tax authorities and taxpayers, pursuant to Articles 5, 6 and 8, paragraph 2, Law 11th March 2014, n. 23" (hereinafter the "decree"), introduced into a cooperative compliance regime (hereinafter the "scheme") in order to promote forms of communication and enhanced cooperation between tax authorities and taxpayers with a system of detection, measurement, management and control of tax risk.

Articles 4 to 7 of the decree govern the requirements, duties, effects, the regime skills and procedures of cooperative compliance and, in particular, Article 7, paragraph 2, prescribe taxpayers willing to join the regime to forward an electronic application using the model made available on the corporate website of the Italian Revenue Agency.

The scheme applies to the tax period during which the application is submitted to Revenue Agency and it's automatically renewed if it's not expressly communicated by taxpayer he doesn't intend to. With the Revenue Agency Director's Ordination of this model approval (hereinafter the "decision") first enactments of the regime have been dictated, with particular reference to subjective and objective requirements for admission to the scheme, method of presentation of the application and accompanying documentation, as well as verification of admission requirements by competent office.

Given the above, this form should be used by those who, under Article. 7, paragraph 2, of the decree:

- exercise the option to join cooperative compliance regime;
- desire not to remain.

1. PERSONS INTERESTED IN THE FORM

This form can be used by taxpayers who meet the admission requirements planned in Articles 4 and 7, paragraph 4, of the decree, and declined to paragraphs 2 and 3 of the measure.

Regarding subjective requirements, in the first phase of implementation, the enquiry to enter the scheme may be submitted:

- I) by residents and nonresidents achieving turnover or revenues exceeding ten billion euros;
- II) by residents and nonresidents receiving turnover or revenues exceeding a billion euros and having filed for Revenue Agency cooperative compliance Pilot Project invitation 25th June 2013 (hereinafter "Pilot Project");
- III) by companies wishing to implement the Revenue Agency's reply, paid as result of a ruling application on new investments, in art. 2 Legislative Decree 14th September 2015, n. 147, regardless of turnover or revenues. In this regard, please note that according to the provisions, respectively, in paragraphs 2.4, 2.6 and 2.7 of the measure:
 - nonresidents can access the system only if with a permanent establishment in the territory of the State. The dimensional requirements in paragraph 2.1 of the measure should, therefore, be met by the permanent establishment;
 - entities bearing turnover or revenues exceeding one billion euros and belonging to groups of companies, are allowed to enter the cooperative compliance scheme also if the application to Pilot Project has been submitted by the company carrying out tax risk control system related functions within the group, regardless possession of dimensional requirements. Such persons may exercise the option provided in article 2.5 of the measure.
 - in cases referring to Article 2, paragraph 3, Legislative Decree 14th September 2015, n. 147, access to cooperative compliance is reserved to resident or permanent establishments of nonresident entities, about to make investments in the State.

Therefore, the enquiry to join the scheme, shall may be made by:

- a) residents with turnover or revenues exceeding ten billion euros;
- b) entities having a permanent establishment resident in the State with turnover or revenues exceeding ten billion euros;

- c) the entities referred to in subparagraphs a) and b) realizing turnover or revenues exceeding one billion euros and having filed for Revenue Agency Cooperative Compliance pilot project invitation 25th June 2013 (hereinafter “Pilot Project”);
- d) residents or nonresidents with permanent establishment in the State carrying turnover or revenues exceeding one billion euros, in case the Pilot Project application has been submitted by the company performing tax risk control system related functions, regardless the dimensional requirements;
- e) resident companies or permanent establishments appointed to make investments in the territory of the State to comply with the Revenue Agency’s reply, paid as result of a ruling application on new investments, according to art. 2 Legislative Decree September 14th, 2015, n. 147, regardless its turnovers or revenues.

Recalling that residents and nonresidents who meet the requirements set out in points a) and b) Section 2.1 of the measure may, on submission of the application, ask for admission of the resident or nonresident firm with permanent establishment in the territory of the State, carrying out tax risk control system related functions, where such inclusion is deemed necessary on purpose of complete representation of the business.

2. HOW TO APPLY

This form, available in electronic format on website www.agenziaentrate.gov.it, shall be signed and presented before the Central Assessment Directorate, exclusively through certified email pursuant Presidential Decree February 11th, 2005, n. 68.

The template should be sent to the following certified email (PEC) dc.acc.cooperative@pec.agenziaentrate.it or, for nonresidents without PEC, at the following box dc.acc.ucc@agenziaentrate.it via ordinary mail. Receipt of acceptance with relating temporal certification, received at the taxpayer’s PEC Manager, constitutes legal evidence of forwarding application to the Revenue Agency.

3. DISCLOSURE

The template must be crossed in the following boxes depending on type of carried out disclosure:

- The “*application to join the scheme*” box, exercising the application under Article 7, paragraph 2 of the decree;
- The “*desiring not to remain*” box, in the event the taxpayer exercises its right to leave the regime under Article 7, paragraph 2 of the decree;
- The “*commitment to producing documentation within 30 days*” box must be crossed whether the taxpayer aims to produce or reserves the right to supplement the documentation under point 4.5 of the decision within 30 days since presentation of the application. In this case the information shall be submitted by certified mail and, whether permitted, ordinary email, to addresses indicated in paragraph 3 of the instruction, by registered mail with return receipt or directly to the competent office, issuing a certificate of receipt.

The “*application for the company carrying out tax risk control system related functions*” box must be completed if the taxpayer wishes to exercise the option, provided for in paragraph 2.5 of the ordination, to make an application for residents or nonresidents with permanent establishments in the State, performing fiscal risk control system related functions, whether such inclusion is deemed necessary.

4. TAXPAYER’S DATA

The box should show company name, registered office or tax domicile, if different from registered office, the tax code and certified email address or, whether permitted, ordinary email. Nonresidents must indicate tax code of the permanent establishment within the State.

Name or Company name

It bears the name or business name of the taxpayer as shown by the memorandum. The name must be reported without abbreviations, with the exception of legal *status* which can be indicated in contracted form (e.g. S.p.A. for joint stock company).

Legal status

It indicates the relevant code derived from the special table B, in the instructions of the Sole Corporation Return Form. The table includes all codes relating to different forms and returns. Therefore, when compiling the form, take care to identify the reference code with regard to the applicable legal status.

Registered office

It should indicate the registered office data at the time of presentation of the form. It shall show the City (without abbreviation) and an abbreviation for its province (e.g. “RM” stands for Rome).

Foreign state residence

It should be completed by nonresidents. "Foreign state code" to be derived from the list of countries and overseas territories, supplement to instructions of the Sole Corporation Return Form.

Tax domicile

This information shall be provided only by persons whose residence for tax purposes is different from the registered office.

Domiciliary

Shall state the name, registered office, tax number and email address of domiciliary elected to the proceedings. In this case, the taxpayer will provide the office with the original power of attorney.

5. REPRESENTATIVE FOR THE DISCLOSURE

The box shall contain personal details of legal representative of the taxpayer, bearing the general or special power of attorney in accordance with Article 63 Presidential Decree September 29th, 1973, n. 600. In the latter, whether the power of attorney shouldn't be contained at the bottom, the original must be provided the competent office.

The legal representative must indicate the type of position he holds, bringing the corresponding code from the special table within the instructions to fill the Sole Corporation Return Form.

6. DECLARATION OF ELIGIBLE

(To be completed only in case of application for admission)

Parties wishing to apply to the cooperative compliance scheme, must issue a declaration by which certifying they meet the requirements of the decree and measure, by ticking boxes contained inside.

7. DATA, WHETHER DIFFERENT FROM TAXPAYER'S ON PILOT PROJECT APPLICATION

(To be completed only in case of application for admission)

The person referred to in paragraph 2.1, letter b), of the ordination, for whom Pilot Project participation is an essential requirement, shall fill this box whether different from the taxpayer submitting to Pilot Project back in the day.

This condition occurs, for example, in case the person who filed for Pilot Project has changed, in the meantime, as a result of extraordinary transactions.

In addition, this field will be filled in case one wants to exercise the option referred to in Section 2.6 of the measure, open to entities realizing turnovers or revenues exceeding one billion euros, though the application for Pilot Project was originally submitted by the group company carrying out tax risk control system related functions, regardless dimensional requirements.

8. DATA OF TAXPAYER SUBMITTING RULING APPLICATION ON NEW INVESTMENTS, ART. 2 LEGISLATIVE DECREE September 14th, 2015, n. 147

(To be completed only in case of application for admission)

This section shall be completed by resident companies or nonresidents permanent establishments to make the investment in the State, and planning to implement Revenue Agency's reply, paid as result of a ruling application on new investments, art. 2 Legislative Decree 14th September 2015, n. 147, regardless its turnover or revenues.

The box shall display data of resident or nonresident entity filing for ruling on new investments (persons not necessarily coinciding with the ones undertaking the investment in the State) and the identification data (registration number and date) issued by Revenue Agency.

9. DATA OF COMPANY PERFORMING TAX RISK CONTROL SYSTEM RELATED FUNCTIONS

(To be completed only in case of application for admission and exercise of the option referred to in paragraph 2.5 of the ordination)

This box shall bear business name and tax code of resident or nonresident with a permanent establishment in the territory of the State, conducting tax risk control system related functions in the event that such admission has been applied for under section 2.5 of the measure.

10. DISCLOSURE OF NAMES AND ADDRESSES OF REFERENCE OR REFERENCES IDENTIFIED BY THE TAXPAYER FOR THE INTERLOCUTION WITH REVENUE AGENCY
(To be completed only in case of application for admission)

The box specifies email address, phone number or cell phone of any referent identified for the interlocutions with Revenue Agency, to be directly contacted in order to speed up and simplify reporting with the taxpayer. The taxpayer shall provide the competent office with the original power of attorney.

11. SIGNING OF DISCLOSURE

This field shall contain date and signature of legal representative or of general or special prosecutor under Article 63 Presidential Decree September 29th, 1973, n. 600. The signatory declares to be aware of the fact the admission involves the assumption of duties in art. 5 paragraph 2 of the decree. In case of non-digital signature, the signatory must attach copy of a valid identification document.