

Detailed statement of transactions referred to in paragraphs 491 and 492 of Article 1 of the Financial Stability Law

Description	
1	type of tax (491; 492)
2	company identification: tax identification number
3	tax identification number of the client
4	other unique identification code of the client
5	surname of the client
6	name of the client
7	denomination of the client
8	ISO code of client's residence
9	tax identification number of the person aware of the identity of the client
10	other unique identification code of the person aware of the identity of the client
11	denomination of the person aware of the identity of the client
11_bis	ISO code of the person aware of the identity of the client
12	tax identification number of the person to whom the order was transmitted or of the seller or the purchaser
13	other unique identification code of the person to whom the order was transmitted or of the seller or the purchaser
14	surname of the person to whom the order was transmitted or of the seller or the purchaser
15	name of the person to whom the order was transmitted or of the seller or the purchaser
16	denomination of the person to whom the order was transmitted or of the seller or the purchaser
17	ISO code of the person to whom the order was transmitted or of the seller or the purchaser
18	trade date
19	settlement date
20	purchase or sale from the perspective of the client referred to in point 3 or, for the transactions in his own account, from the perspective of the company referred to in point 2
21	trading capacity: his own account or in the client's account
22	ISIN code of the instrument
23	name of the instrument
24	unique code of the instrument
25	type of encoding
26	type of derivatives
27	unit price in euro
28	quantity
29	gross taxable basis in euro
30	Identification of the venue where the transaction was executed. (unique harmonised identification code - MIC - otherwise the code OTC)
31	block trades or cross order
32	Transaction's unique identifying number
33	write-off
34	Transaction's unique identifying number for written- off transaction or for linked transaction

35	reduced tax
36	tax due
37	tax rate in %
38	netting (yes/no)
39	reason for exclusion / exemption (see table below)
40	transactions under article 3 paragraph 4 of the Decree
41	free field

<i>1 type of tax</i>	491	492
<i>2 tax identification number of the intermediary who registers the transaction:</i>	tax identification number of the intermediary who registers the transaction	tax identification number of the intermediary who registers the transaction
<i>3 tax identification number of the client</i>	tax identification number of the client	tax identification number of the client
<i>4 other unique identification code of the customer</i>	other unique identification code of the customer	other unique identification code of the customer
<i>5 surname of the client</i>	Surname of the client	Surname of the client
<i>6 name of the client</i>	Name of the client	Name of the client
<i>7 denomination of the client</i>	Denomination of the client	Denomination of the client
<i>8 ISO Code of the residence of the client</i>	ISO code of the residence of the client	ISO code of the residence of the client
<i>9 tax identification number of the person aware of the identity of the client</i>	tax identification number of the person (for example: fiduciary company or SGR) aware of the identity of the client	tax identification number of the person (for example: fiduciary company or SGR) aware of the identity of the client
<i>10 other unique identification code of the person aware of the identity of the client</i>	Other unique identification code of the person (for example: trust company or SGR) aware of the identity of the client	Other unique identification code of the person (for example: trust company or SGR) aware of the identity of the client
<i>11 denomination of the person aware of the identity of the client</i>	Denomination of the person aware of the identity of the client	Denomination of the person aware of the identity of the client
<i>11_bis ISO Code of the person aware of the identity of the client</i>	ISO Code of the person referred to in point 9 or 10	ISO Code of the person referred to in point 9 or 10
<i>12 tax identification number of the person to whom the order was transmitted or of the seller or purchaser</i>	Tax identification number of the person to whom the order was transmitted or of the seller or purchaser	Tax identification number of the person to whom the order was transmitted or of the seller or purchaser
<i>13 other unique identification code of the person to whom the order was transmitted or of the seller or purchaser</i>	Other unique identification code of the person to whom the order was transmitted or of the seller or purchaser	Other unique identification code of the person to whom the order was transmitted or of the seller or purchaser

<i>14 surname of the person to whom the order was transmitted or of the seller or purchaser</i>	surname of the person to whom the order was transmitted or the of seller or purchaser	surname of the person to whom the order was transmitted or of the seller or purchaser
<i>15 name of the person to whom the order was transmitted or of the seller or purchaser</i>	name of the person to whom the order was given or of the seller or purchaser	name of the person to whom the order was given or of the seller or purchaser
<i>16 denomination of the person to whom the order was transmitted or of the seller or purchaser</i>	denomination of the person to whom the order was given or of the seller or purchaser	denomination of the person to whom the order was given or of the seller or purchaser
<i>17 ISO Code of the person to whom the order was transmitted or of the seller or purchaser</i>	ISO Code of the person to whom the order was given or of the seller or purchaser	ISO Code of the person to whom the order was given or of the seller or purchaser
<i>18 trade date</i>	the day when the transaction is traded	day of subscription, negotiation or modification or the day when the transaction is traded
<i>19 settlement date</i>	the actual date of settlement or the contractual settlement date	the actual date of the settlement or the contractual settlement date
<i>20 purchase or sale: buy or sell</i>	purchase or sale by the person referred to in point 3 or, for transactions in his own account, by the person referred to in point 2	purchase or sale by the person referred to in point 3 or, for transactions in his own account, by the person referred to in point 2
<i>21 trading capacity:</i>	<i>code 1</i> in his own interest; <i>code 2</i> in the interest of others;	<i>code 1</i> in his own interest; <i>code 2</i> in the interest of others;
<i>22 ISIN code of the instrument</i>	ISIN code of the instrument	ISIN code of the instrument
<i>23 name of the instrument</i>	Name of the instrument	Name of the instrument
<i>24 unique code of the instrument</i>	Unique code of the instrument	Unique code of the instrument
<i>25 type of encoding of the instrument</i>	encoding type of the instrument	encoding type of the instrument
<i>26 type of derivatives</i>	N/A	Categories from Table 3 annexed to the Law (1, 2 or

		3)
27 unit price:	indicate the unit price in EURO	N/A
28 quantitative:	refers to the number of instruments	N/A
29 gross taxable basis in euro	refers to the gross taxable basis (before calculating the net balance)	refers to the notional value referred to in Article 9 of the Decree
30 identification of the venue	MIC code or OTC	MIC code or OTC
31 block trades or cross order	refers to if the transaction is an agreed transaction (Article 6 paragraph 4 of the Decree) or a cross-order	refers to if the transaction is an agreed transaction (Article 11 of the Decree) or a cross-order
32 transaction's unique identifying number	refers to the transaction's unique identifying number	refers to the transaction's unique identifying number refers to
33 storno	refers to that the transaction is written-off	refers to that the transaction is written-off
34 transaction's unique identifying number for written-off transaction or for linked transaction	refers to transaction's unique identifying number for written-off transaction or for linked transaction	refers to transaction's unique identifying number for written-off transaction or for linked transaction
35 reduced tax:	refers to if the tax is reduced (YES/NO)	refers to if the tax is reduced (YES/NO)
36 tax due	refers to the tax due in euro, before the net balance is calculated	refers to the tax due in euro
37 rate in %	refers to the tax rate expressed in %	N/A
38 netting	refers to that the transaction is used to calculate the net balance	N/A
39 reason of exclusion / exemption	refers to the reason for exclusion or exemption (see table below)	refers to the reason for exclusion or exemption (see table below)
40 transactions under article 3 paragraph.4	refers to that the	N/A

of the Decree	transaction falls within article 3 paragraph.4 of the Decree	
41 free field	Free field for any communication with the Revenue Agency by the person referred to in field 2	Free field for any communication with the Revenue Agency by the person referred to in field 2

Field 39 For the exemptions/exclusions the reasons are as follows:

exclusions (Article 15):

reason	source	description
1	15.1 letter e	repo and securities lending
2	15.2 letter g	intragroup
3	15.2 letter a	riskless principal

Exemptions (Article 16):

reason	source	description
4	16.1 a.1, a.2, a.3, a.4	sovereign entities
5	16.1 letters b and c	funds and ethic portfolios
6	16.3 letter a	market making
7	16.3 letter b	liquidity support
8	16.5	pensions fund

Key:

Field 1 = refers to the type of tax: value 491 or value 492

Field 2 = tax identification number of the intermediary (as responsible for the tax or as the taxpayer) who registers the transaction.

Field 3 = tax identification number of the person (a physical person or a legal person: can be the taxpayer or other intermediary) who has given or sent the order; in the case where the person referred to in field 2 acts in own interest the field must show his tax identification number

Field 4 = In the absence of a tax identification number please fill in a unique identification code (even internal to information systems of the person responsible for the tax –); for confidentiality reasons, in the event the intermediary referred to in paragraph 1 does not know the identity of the person and this is known to another person referred to in paragraph 2.1 letter b) and letter c) of the measure located in States or territories which allow the exchange of information (to show in fields 9, 10 and 11), the field shows the unique identification code communicate by the latter.

Field 5: = refers to the surname of the client referred to in field 3

Field 6: = refers to the name of the client referred to in field 3

Field 7: = refers to the denomination of the client referred to in field 3

Field 8 = ISO code of the client

Field 9 = tax identification number of the person aware of the identity of the client

Field 10 = in the absence of a tax identification number, give a unique identification code of the person aware of the identity of the client (even inside information systems of the person responsible for the tax – for example: ndg)

Field 11 = refers to the denomination of the person referred to in field 10

Field 11_bis = ISO Code of the person referred to in fields 9 or 10

Field 12 = tax identification number of the person to whom the order was given or of the seller or purchaser

Field 13 = in the absence of a tax identification number, give a unique identification code of the person to whom the order was given or of the seller or purchaser (even inside information systems of the person responsible for the tax – for example: ndg)

Field 14 = surname of the person to whom the order was given or of the seller or purchaser

Field 15 = name of the person to whom the order was given or of the seller or purchaser

Field 16 = denomination of the person to whom the order was given or of the seller or purchaser

Field 17 = ISO Code of the person to whom the order was given or of the seller or purchaser

Field 18 = gives the trade date for 491 transactions; for 492 transactions it gives the date of subscription, negotiation or modification of the contract or the trade date for securitised derivatives

Field 19 = settlement date (actualSD or ContractualSD) referred to in Article 3 of the Decree for transactions 491 and for transactions 492 involving securitised derivatives; it must not be completed for other 492 transactions

Field 20 = for transactions 491 indicate 1 (purchase) or 2 (sale) on the basis of the role taken by the person referred to in field 3 or, for transactions in own interest, by the subject referred to in field 2; the same for transactions 492. For these latter transactions, unless the counterpart is other intermediary referred to in paragraph 1 of the measure, the whole procedure must be compiled twice, one as a purchase and one as a sale. Finally, where derivatives exchange flows (for example: CFD) purchase or sale are to be determined on the basis of a constant convention taken up and held by the person referred to in field 2.

Field 21 = refers to the trading capacity of the intermediary named in field 2: code 1: own interest; code 2: in the interest of others or third parties. In own interest must be used in the case of proprietary trading, market making and riskless principal.

Field 22 = ISIN code of the instrument; in the absence of the ISIN code it is necessary to fill in fields 23, 24 and 25

Field 23 = in the absence of the ISIN code indicate the denomination of the instrument

Field 24 = in the absence of the ISIN code indicate other market code of the instrument or a internal code

Field 25 = indicate the source (for example: Bloomberg, Reuters etc.) of the market code of the instrument; if the code is internal indicate "internal".

Field 26: only for derivatives (492) indicate 1 or 2 or 3; 1 = Futures contracts, certificates, covered warrants and option contracts on returns, measures or indices relating to shares; 2 = Futures contracts, certificates, covered warrants and option contracts on shares; 3 = Exchange contracts (swaps) on shares and relative yields, indices or measures. Forward contracts relating to shares and relative yields, indices or measures. Financial contracts for differences related to shares and relative yields, indices or measures. Any other instrument which involves a cash settlement determined by reference to shares and relative yields, indices or measures. The combinations of contracts and shares indicated above

Field 27 = for 491 transactions the unit price of the instrument expressed in euro in accordance with Article 4, paragraph 2 of the Decree; for 492 transactions the field must not be completed

Field 28 = for 491 transactions the field must contain the number of the financial instruments involved in the transaction; for 492 transactions the field must not be completed

Field 29 = for 491 purchase transactions refers to the gross taxable basis (before calculating the net balance), equal to the multiplication of fields 27 x 28; for 491 sale transactions the field must not be completed; for transactions 492 the field must carry the notional value of the derivative referred to in Article 9 of the Decree

Field 30 = the field must be completed with the identification code of the regulated market or MTF (MIC code); otherwise, the field must be set to OTC

Field 31: if the transaction is a negotiated transaction (see Article 6 paragraph 4 – 491 – and Article 11 of the Decree – 492) or a cross order indicate: YES, otherwise NO

Field 32 = the field must be compiled with a unique code assigned to the transaction by the person responsible for the tax in field 2; [Note for written-off transactions: both have the same code; the new transaction has a new code which is not connected – there remains the possibility to keep track of the link between the transactions attributing to the new transaction a new code and indicating the original code in field 34]

Field 33 = if the transaction is a reversed transaction the field must be set with Y; otherwise the field should not be valued;

Field 34 = unique code for written-off transactions or a linked transaction;

Field 35 = Y refers to that the tax is reduced; N refers to that the tax is not reduced;

Field 36 = refers to the tax; for transactions 491, if field 38 is valued with YES indicate the tax due for the transaction before calculating the net balance; if field 38 is NO, indicate the tax due; for transactions 492 indicate the tax due;

Field 37 = for transactions 491 the field must be completed specifying the rate of tax to apply to the transaction; for transactions 492 the field must not be completed;

Field 38 = to use only for transactions 491: indicate YES if the transaction is used to calculate the net balance; indicate NO if the transaction is not used to calculate the net balance

Field 39 = indicate the reason for the exclusion or exemption [note: if this field is valued then field 38 must have the value = NO, and field 36 the value zero]

Field 40: transactions 3.4 [field to be used only by intermediaries not subject to MIFID directive]

Field 41 = free field for notes, clarifications or otherwise available to the person referred to in field 2

Illustrative note related to fields from 3 to 11.

In case where the intermediary responsible for the tax in field 1 receives an order from other person referred to in paragraph 2.1 letter b) and letter c) of the measure who is acting on behalf of a taxpayer and, for reasons of commercial confidentiality this other intermediary is not keen to reveal the identity of the above-mentioned client it is possible, based on the premise that this other person is resident in Italy or located in a state or territory which allows the exchange of information, to indicate in field 4 the unique identification code (c.d. anonymous identification code) attributed to the client by such other person.

In the above case, the person responsible for the tax referred to in field 1 must fill in field 4 by inserting the anonymous identification code and fill in field 9 (indicating the fiscal code of such other intermediary) or field 10 (unique identification code of the person aware of the identity of the client), 11 (denomination of the person aware of the identity of the client) and 11-bis (ISO Code of the person referred to in fields 9 or 10).

Explanatory note relating to Fields 30 and 31.

For purposes of the applicable tax rate to the transaction (field 30), the negotiated transactions and cross orders shall be recorded as having been made on regulated markets or MTF. However, with respect to the role of person responsible for the payment tax and the recognition of the corresponding transaction thereof, the negotiated transactions or cross orders are deemed to be treated as OTC transactions, as the identity of the counterparty is available.