

RESOLUTION No. 62/E

Rome, October 4, 2013

***SUBJECT: Establishment of tax codes for payment, using the tax return form F24, of the tax on financial transactions as referred to in article 1, paragraph 491, 492 and 495 of December 24, 2012, law no. 228 – activation of the identification code to be written in the form F24***

Article 1 of the Law of December 24, 2012 no. 228, paragraphs 491, 492 and 495, introduced a tax on financial transactions.

A decree of the Minister of Economy and Finance of February 21, 2013, as amended, established how the paragraphs 491 to 499 of the aforementioned law should be implemented.

By decision of the Director of the Revenue Agency of July 18, 2013, there have been defined, inter alia, the methods of payment of the tax in question.

To allow payment via form F24, of the above amounts, we establish the following tax codes:

- **"4058" called "transaction tax on shares and other equity instruments – art. 1, par. 491, law no. 228/2012"**
- **"4059" called "transaction tax on equity derivatives – art. 1, par. 492, Law no. 228/2012"**
- **"4060" called "tax on high frequency trading relating to shares and participatory instruments – art. 1, par. 495, Law no. 228/2012"**

In addition, to allow the payment via form F24 of penalties and interest due in the case of income tax redemption within the meaning of article 13 of Legislative Decree No. 472, December 18, 1997, we establish the following tax codes:

- **"4061" called "Transaction tax on shares and other equity instruments – art. 1, par. 491, law no. 228/2012 – PENALTY"**
- **"4062" called "Transaction tax on shares and other equity instruments – art. 1, par. 491, law no. 228/2012 – INTERESTS"**
- **"4063" called "Transaction tax on equity derivatives – art. 1, par. 492, law no. 228/2012 – PENALTY"**
- **"4064" called "Transaction tax on equity derivatives – art.1 par. 492, law no. 228/2012 – INTERESTS"**
- **"4065" called "Tax on high frequency trading relating to shares and participatory instruments – art. 1, par. 495, law no. 228/2012 – PENALTY"**
- **"4066" called "Tax on high frequency trading relating to shares and participatory instruments – art.1, par. 495, law no. 228/2012 – INTERESTS"**

When filling out the F24 form, these tax codes are shown in the *"Treasury"* section alongside the sums indicated in the column *"amounts paid towards taxes due"*, indicating in the field *"installment/region/Prov./month of ref."* and in the field *"reference year"*, the month and year for which you are making the payment, in the formats "00MM" and "YYYY", respectively.

These tax codes can be found on the website [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it).

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To allow the correct indication in the F24 form of the *fiscal representative* required to make the payment on behalf of the intermediaries and other persons not residing in the territory of the State, anywhere, with no permanent establishment in Italy, we establish the following "identification code":

- **"72" called "tax representative"**

When filling out the "Taxpayer" section of the F24 form, the code "72" should be added to the "identification code" field, indicating contextually the tax code of the representative who is the debit account holder, to appear in field "Tax code of the guarantor, heir, parent, guardian or trustee in bankruptcy".

It should be noted that in the tax code field of the holder of the delegation one should include the tax code of the subject represented.

This ID can be found in the "*Table of ID codes*", published on the website [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it).

THE GENERAL DIRECTOR