

REQUEST FOR ALLOCATION OF TAX CODE, COMMUNICATION OF CHANGE OF DETAILS, COMPLETED MERGER, CONCENTRATION, TRANSFORMATION, CESSATION

(TAX SUBJECTS OTHER THAN INDIVIDUALS)

COMPLETION INSTRUCTIONS

Foreword

This form must be used by non-individual tax subjects who are not obliged to declare the start of VAT activity (organisations, associations, etc. whose activities are not relevant for VAT purposes) to request the allocation of a tax code in accordance with Ministerial Decree (D.M.) no. 539 of 28 December 1987, and to communicate any cessation, merger, concentration or transformation that has taken place, as provided for by article 7, paragraph 8, of Presidential Decree (D.P.R.) no. 605 of 29 September 1973.

All parts of the form should be completed by mechanical means or in block capitals and signed by the legal or contractual representative. In the case of cessation or of merger, concentration or transformation this form must be submitted, exclusively in electronic form, within thirty days of the date on which the cessation or other operations listed above took place.

The top part of each page must bear the tax code. If the form is submitted in order to request the allocation of a tax code, the tax code of the individual signing the form must be used.

For the form to be filled in correctly, if the spaces provided in Part D are not sufficient, several pages containing the part concerned must be used, and each page numbered progressively by filling in the field provided in the top right.

The information must be provided without any abbreviations (for example GIAN CARLO or GIANCARLO and not G.CARLO, SANTA MARIA CAPUA VETERE and not S. MARIA C.V., etc.).

Dates must be expressed in numerical form, in the following order: day, month and year (e.g. 7 March 2010 = 07 03 2010).

Addresses must be provided in their full form (street or square, number, building, stairway, flat number, area, kilometre and any other information that may be of help in uniquely identifying the subject's address).

The initials of the province to be used are the same as those already used in vehicle registration numbers (ROMA = RM; Foreign State = EE).

Availability of form

This form and accompanying instructions are available for download free 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.**

A special digital format is available for subjects that use printing systems for subsequent reproduction.

Procedure for submission

If the form is used to request the allocation of a tax code, it must be submitted as follows:

- in duplicate, directly (by a duly delegated person if necessary) to any one of the Revenue Agency's offices, irrespective of the tax domicile of the taxpayer;
- a single copy by registered post, enclosing a photostatic copy of an identity document of the representative, to be sent to any one of the Revenue Agency's offices irrespective of the tax domicile of the taxpayer. In this case the form is deemed to have been submitted on the date on which it was sent.

The addresses of the Revenue Agency's offices are available on the website www.agenziaentrate.gov.it.

If this form is used to communicate changes of previously communicated details, it can also be electronically submitted directly by the taxpayer or by the subjects entrusted with its electronic submission, as provided for by article 3, paragraph 3, of Presidential Decree (D.P.R.) no. 322 of 22 July 1998, and subsequent amendments. In this case the form is deemed to have been submitted on the date on which the reception of the data on the part of the Revenue Agency was completed.

PLEASE NOTE: the form must be exclusively submitted electronically in the case of communication of cessation, merger, concentration or transformation.

PART A

TYPE OF REQUEST

PLEASE NOTE: in cases of merger or concentration, whether they have led to the subject ceasing to exist or not, this form must be submitted by all subjects participating in the aforementioned operations, taking care to complete Part D.

Cross one of the following boxes:

- 1** in the case of REQUEST FOR ALLOCATION OF TAX CODE NUMBER by subjects who do not have one. Where possible, indicate the date of incorporation.
The office allocates to the taxpayer a tax code number, which will remain unchanged, even in the event of a change of tax domicile, until the applying subject ceases to exist.
- 2** in all cases of COMMUNICATION OF CHANGE OF DETAILS previously communicated by subjects in possession of the tax code number. The tax code number and date of the change must be indicated.
The box must also be crossed in the case of changes of details as a result of mergers, concentrations or transformations (see instructions for completing Part D).

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

- 3** in the case of CESSATION, indicate the tax code and the date of cessation. It is pointed out that in such a case the form must be exclusively submitted electronically.
- 4** in the case of REQUEST FOR DUPLICATE OF TAX CODE on the part of subjects who have lost the original certificate of allocation; where possible, indicate the tax code number.
- 5** in the case of REQUEST FOR ALLOCATION OF TAX CODE TO THIRD PARTIES (in cases where the subject is required to indicate the tax code of a third party that does not have one), indicate the tax code of the requesting party. It is pointed out that in such cases the form must be submitted to a Revenue Agency office.

NOTE: the dates provided in this part must not be later than the date of submission of the form.

PART B

TAXPAYER

IDENTIFICATION DETAILS

NAME: this must be provided without abbreviations. For particularly long names, any honorific, professional and equivalent titles must be omitted.

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

PLEASE NOTE: the following table includes all of the codes for the various declaration forms, and which may only be used in accordance with the specific characteristics of each individual form. Therefore, the subject completing the form must identify the code to which it may be related on the basis of the legal status held.

GENERAL LEGAL NATURE CLASSIFICATION TABLE

RESIDENT ENTITIES	NON-RESIDENT ENTITIES
1. Limited share partnerships	26. Armament companies
2. Limited liability companies (SRL)	27. Artistic and professional associations
3. Public limited companies (SPA)	28. Family businesses
4. Cooperatives and their consortia recorded on prefectural registers and in the cooperative's records	29. GEIE (European Groups of Economic Interest)
5. Other cooperatives	50. Public limited companies, special companies and consortia as defined in articles 31, 113, 114, 115 and 116 of the Legislative Decree of August 18, 2000, n. 267 (Unified Text regarding the regulation of local authorities)
6. Mutual insurance companies	51. Condominiums
7. Consortia with status of legal entity	52. V.A.T. deposits
8. Recognised associations	53. Non-profit capital-based amateur sports associations
9. Foundations	54. Trust
10. Other organisations and institutes with status of legal entity	55. Public administrations
11. Consortia without status of legal entity	56. Banking foundations
12. Unrecognised associations and committees	57. European company
13. Other organisations of people or goods without status of legal entity (excluding co-ownership entities)	58. European cooperative company
14. Financial public authority	
15. Non-financial public authority	
16. Health insurance schemes and social security, assistance and pension funds and such like, with or without status of legal entity	
17. Religious works and mutual aid associations	
18. Hospital entities	
19. Associations and institutes for social security and assistance	
20. Autonomous companies for therapy, sojourns and tourism	
21. Regional, provincial and municipal companies and their consortia	
22. Companies, organisations and bodies established abroad otherwise unclassifiable with administrative headquarters or main activity in Italy	
23. Simple companies, as identified by article 5, paragraph 3, letter b), of the TUIR (Income Tax Consolidate Act)	
24. General partnerships (SNC) as identified by article 5, paragraph 3, letter b), of the TUIR	
25. Limited partnerships (SAS)	
	30. Simple, irregular and de facto companies
	31. Simple partnerships (SNC)
	32. Limited partnerships (SAS)
	33. Armament companies
	34. Professional associations
	35. Limited share partnerships
	36. Limited liability companies (SRL)
	37. Public limited companies (SPA)
	38. Consortia
	39. Other bodies and institutions
	40. Recognised, unrecognised and de facto associations
	41. Foundations
	42. Charitable works and benevolent societies
	43. Other organisations of people and goods
	44. Trust

INITIAL: indicate (any) initial used as an abbreviation of the name.

ACTIVITY CODE: the code of the main 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 offices and 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.

REGISTERED OFFICE, ADMINISTRATIVE OFFICE, or in the absence of these, ACTUAL HEAD OFFICE

In the case of a **subject that is not resident** in Italy, details of the overseas registered office must be provided.

ADDRESS: indicate the full address of the registered or administrative office, or if this is not applicable, of the actual head office; in the case of an **overseas address** also indicate the city.

MUNICIPALITY: in the case of an **overseas address**, indicate the country.

TAX DOMICILE

Subjects other than natural persons, as provided for by article 58 of Presidential Decree (D.P.R.) no. 600 of 1973, have their tax domicile in the municipality in which their registered office, or in the absence of this, their administrative office, is located; in the absence of this too, they have their tax code in the municipality in which a secondary office of permanent organisation is established, or, in the absence of this, in the municipality in which they mainly conduct their activity.

If the tax domicile of the taxpayer was established by the tax Administration on its own authority or upon the taxpayer's own request, pursuant to article 59 of Presidential Decree (D.P.R.) no. 600 of 1973, in a different municipality from the one which would generally be the case, the provision of change of tax domicile is effective from the tax period following the one during which it was communicated.

This section, therefore, must only be completed by non-resident subjects with an overseas registered office; if said subjects do not have a tax domicile in Italy, they must leave the part blank.

PART C

REPRESENTATIVE

Indicate the details identifying the representative of the subject for whom the tax code is being requested. If there is more than one representative in this part, the details of one subject only must be indicated. If the subject to whom the form refers is not resident, does not have a tax domicile in Italy, and his/her representative does not have a tax code, this part must indicate only his/her identification details.

APPOINTMENT CODE: the code derived from the following table must be provided:

PLEASE NOTE: the following table includes all codes relating to the various forms for the purposes of tax/income returns, they may only be used in accordance with the specific nature of each individual form. Thus, the person who is completing the form must take care to identify the specific code, which refers to their appointment.

GENERAL TABLE OF APPOINTMENT CODES

1	Legal, contractual, de facto agent or managing member
2	Agent of a minor, disabled or incompetent person, tutoring administrator, or the administrator of an estate held in abeyance, the administrator of an estate that is assigned under a suspensive condition or that is assigned in favour of an unborn child, who has not yet been conceived
3	Official receiver
4	Court-appointed liquidator (compulsory administrative liquidation or special management)
5	Judicial custodian (judicial custody), or judicial receiver in the capacity of the representative of the attached assets or judicial commissioner (receivership)
6	Tax representative of a non-resident person
7	Heir
8	Liquidator / Receiver (voluntary liquidation)
9	The person required to present the return for VAT purposes on behalf of a tax subject no longer in existence, following extraordinary operations or other substantial subjective transformations (transferee of company, beneficiary company, incorporating company, conferee company, etc.); or, for the purpose of income taxation, the representative of the beneficiary company (division) or the company resulting from a merger or incorporation
10	Tax representative of a non-resident with the limitations referred to in article 44, paragraph 3 of the Decree Law 331/1993
11	The person operating as guardian of a minor or a civilly disabled person, in relation to the institutional role conferred
12	Liquidator / Receiver (voluntary liquidation of an individual business - period prior to liquidation)
13	Administrator of a condominium
14	Person signing the declaration on behalf of a public administration body
15	Court-appointed liquidator of a public administration body

PART D

COMMUNICATION OF MERGER, CONCENTRATION OR TRANSFORMATION

This part must be completed in order to communicate any merger, concentration, or transformation operations which have taken place involving subjects who are obliged to submit this form. Article 7, paragraph 8, of Presidential Decree (D.P.R.) no. 605 of 1973 requires that this communication must be made within thirty days by each subject participating in the aforementioned operations. It is pointed out that the completion of this part makes it compulsory to submit the form exclusively by electronic supports.

Cross the box corresponding to the event which took place:

- 1** in the case of participation in a merger operation, indicate in the fields provided the tax codes (if allocated) of all participating subjects, and, in the section provided, details regarding the subject that has not ceased to exist, i.e. the subject resulting from the merger operation.
In Part A:
 - the subject that has not ceased to exist must cross box 2 (change of details);
 - the subject that has ceased to exist must cross box 3 (cessation).In both cases, indicate the date on which the merger operation occurred.
- 2** in the case of participation in an concentration operation, indicate in the fields provided the tax codes (if allocated) of all participating subjects.
In Part A, Box 2 must be crossed, indicating the date on which the concentration operation occurred.

- 3** in the case of transformation, in Part A, box 2 must be crossed, indicating the date from which the transformation is effective. It is also necessary to complete the other parts, taking care to indicate the details that have changed following the transformation. It is pointed out that transformation does not entail the allocation of a new tax code number.
- In the specific case of heterogeneous transformation governed by article 2500-octies of the Civil Code, this form must not be used. The limited liability company resulting from the transformation must submit Form AA7 to request a VAT registration number, taking care to indicate the tax code number, if already held by the transforming subject.

Documents enclosed	This part must indicate all of the documents requested by the office and submitted, together with the form, in order to demonstrate the existence of the subjective and objective elements indicated in the form.
Signature	The form must be signed, failing which it is null and void, by the legal or contractual representative or, in the case of submission of the form to request the allocation of a tax code to third parties (Box 5 in Part A), by the requesting subject or its representative. Indicate the tax code number of the individual who signs the form.
Delegation	This part must be completed if the form is submitted through a delegated person. In this case the person delegated must produce 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, it must be handed over.
COMMITMENT FOR ELECTRONIC SUBMISSION	<p>This part must be completed and signed by the intermediary sending the form.</p> <p>The intermediary must state:</p> <ul style="list-style-type: none"> • his own tax code; • if a CAF (Tax Assistance Centre) is involved, enter the CAF roll registration number; • the date (day, month and year) on which the obligation to transmit the communication was assumed. <p>In addition, the first box must be crossed if the form has been prepared by the taxpayer, or the second if the form has been prepared by the person sending it.</p>
Form submitted via electronic service	<p>The submission of this form electronically may be carried out:</p> <ol style="list-style-type: none"> 1) directly; 2) through authorised intermediaries. <p>1) Direct electronic submission</p> <p>Subjects who prepare the form may choose to send it directly, without making use of an authorised intermediary; in this case the form is 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 filing of the statement is proven by the communication issued by the Revenue Agency acknowledging receipt.</p> <p>The taxpayers who choose to file their form directly must use:</p> <ul style="list-style-type: none"> • the electronic Entratel service, whenever the obligation exists to file the return of the withholding agents (Form 770, simplified or ordinary), in relation to more than twenty persons; • the electronic Internet service (Fisconline), whenever the obligation exists to file the statement of withholding agents for no more than twenty persons or, despite the obligation to electronically file the other statements as laid down by Presidential Decree no. 322 of 22 July 1998, they are not required to file the statement of withholding agents. <p>This sending method must also be used if the subject chooses to submit the form electronically even if not obliged to do so.</p> <p>Methods of authorization</p> <p>a) Statements filed via the Entratel electronic service</p> <p>In order to obtain authorisation to use the Entratel online service it is necessary to:</p> <ol style="list-style-type: none"> 1. apply for pre-registration for the service using the specific option in the section entitled “If you have not yet registered for the service ...” at http://telematici.agenziaentrate.gov.it; 2. print out the result of pre-registration using the option “Print copy for office use”; 3. fill in the application for authorisation according to type of user and submit it within 30 days of receiving the aforementioned pre-registration code to one of the Revenue Agency’s Offices in the region of the applicant’s own tax domicile, enclosing the abovementioned printed copy and all other necessary documentation.

The Office will provide the applicant with a “virtual” envelope, the number of which is stated on the certificate provided by the clerk. This number, together with the details obtained through pre-registration, is used by the user to acquire, through the “First-time access – Acquisition of data” function, the credentials required to generate the necessary secure environment and to access the restricted areas of the website dedicated to eServices. For users different from individuals, it is pointed out that one of the appointed Agents or Operators must generate the necessary secure environment.

The application forms and accompanying instructions, as well as a list of the Revenue Agency offices, are available at <http://telematici.agenziaentrate.gov.it>, and at the offices themselves.

Solutions to problems with using the Entratel eService may be sought by contacting the call centre specifically set up on the freephone number indicated in the documentation provided by the office at the moment of authorisation to use the service. Users are also advised to consult the website at <http://assistenza.finanze.it> as well as www.agenziaentrate.gov.it and <http://telematici.agenziaentrate.gov.it> for information of a legislative or technical nature.

b) Submission via the Fisconline channel

An essential requirement for submitting this form via the Fisconline Internet service is the possession of a PIN (Personal Identification Number) code which may be requested by using the specific function available on the website <http://telematici.agenziaentrate.gov.it>.

The issue of the PIN code does not oblige the declarant to use the Fisconline channel, as it is still possible to submit the form through an authorised intermediary.

2) Electronic submission via authorised intermediaries

Appointed subjects (article 3, paragraph 3, Presidential Decree no. 322 of 1998)

The intermediaries specified in article 3, paragraph 3 of Presidential Decree (D.P.R.) no. 322 of 1998 are obliged to send to the Revenue Agency, using the Entratel online service, the forms prepared by themselves on the declarant's behalf as well as the forms prepared by the taxpayer for whom they have taken on the commitment to submit forms electronically.

The obligation to submit forms which they have prepared also applies to professional firms and service companies in which at least half of the associates or over half of the share capital is owned by subjects belonging to certain professional registers, associations or rolls, as set out by the Management 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 statements 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.

These subjects shall file the forms by using their own identification code, although the obligation to forward them is taken by the single participants on behalf of their own clients.

The acceptance of the forms prepared by the taxpayer is optional and the intermediary of the electronic service may charge a fee for the service rendered.

Communication of successful electronic submission

Communication by the Revenue Agency confirming the successful electronic submission of the form is sent electronically to the user 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.