

DIRECT REGISTRATION OF NON-RESIDENT SUBJECTS FOR VAT PURPOSES

Information regarding the processing of personal data under article 13 of Legislative Decree no. 196 of 2003	<i>Legislative Decree No. 196 of the June 30, 2003 "The code for the protection of personal data", provides for a system of protection for the processing carried out on personal data; a summary of how the data contained in the return will be used and what rights are granted to citizens is outlined below.</i>
Purposes of processing	<p>The Ministry of the Economy and Finance and the Revenue Agency inform you, on their behalf and on behalf of other persons obliged to do so, that in the return there is personal data that will be processed by the Ministry of the Economy and Finance and the Revenue Agency, as well as by intermediaries identified by legislation (Tax Assistance Centres, trade associations and professionals) in order to identify non-resident subjects who intend to carry out operations which are relevant for VAT purposes in Italy .</p> <p>The data in the possession of the Ministry of the Economy and Finance and the Revenue Agency may be communicated to other public entities (for example Municipalities) where legislation provides for this, or when such communication is necessary in order for them to carry out their institutional functions, subject to this being communicated to the Privacy Commissioner (Data Protection Commissioner) beforehand. The same information may also be communicated to private (e.g. Chambers of Commerce) or public economic entities where the law provides for this.</p>
Personal data	The data requested in the return must be supplied to prevent the application of administrative and, in some instances, criminal sanctions.
Method of processing	<p>The return may be delivered to an intermediary provided for by legislation (CAF [Tax Assistance Centres], trade associations, professionals) who sends the data to the Ministry of the Economy and Finance and the Revenue Agency. The data will mainly be processed electronically and with logical systems that are adequate to the achievement of the objectives, which will also be pursued by checking the data indicated in the form:</p> <ul style="list-style-type: none"> • with other data in the possession of the Ministry of the Economy and Finance and the Revenue Agency, also if provided, as required by law, by other subjects; • with data in the possession of other entities (such as Chambers of commerce).
Data controllers	<p>When the said data is made available to them and falls under their direct control, the Ministry of the Economy and Finance, the Revenue Agency and the intermediaries become "the data controllers for the processing of the personal data".</p> <p>In particular the following persons are "data controllers":</p> <ul style="list-style-type: none"> • the Ministry of the Economy and Finance and the Revenue Agency, at whose offices a list of the "data processors" is kept and this list may be viewed on request; • if they take advantage of the right to appoint "data processors", the intermediaries must supply details as to the identity of the data processors, to the person concerned.
Persons responsible for data processing	<p>"Data controllers" may make use of the services of others designated "responsible".</p> <p>In particular, the Revenue Agency makes use of the services of the company So.ge.i. S.p.a. as the external entity responsible for data processing, in its capacity as technological partner to which the management of the information system of the Tax Register is entrusted.</p>
Taxpayer's rights	<p>The person (taxpayer) concerned, in terms of article 7 of Legislative Decree No. 196/2003, may view his personal data at the premises of the data controller or the data processor in order to verify the use to which it is being put or if necessary, to correct or update it within the limits provided for by law, or to cancel it or oppose its processing, where it is being processed illegally.</p> <p>These rights may be exercised upon request to:</p> <ul style="list-style-type: none"> • Ministry of the Economy and Finance, Via XX Settembre 97 – 00187 Rome; • Revenue Agency – Via Cristoforo Colombo, 426 c/d – 00145 Rome.
Consent	<p>The Ministry of the Economy and Finance and the Revenue Agency, in their capacity as public entities, do not need to obtain the consent of the persons concerned in order to process their personal data. Intermediaries do not need to acquire consent for processing of personal data, as their conferment is required by law.</p>

This information is given generally on behalf of all the data controllers referred to above.



Revenue
Agency

DIRECT REGISTRATION OF NON-RESIDENT SUBJECTS FOR VAT PURPOSES

Declaration for direct registration, change or details or discontinuance of activity

PART A TYPE OF DECLARATION	<input type="checkbox"/> 1 DIRECT REGISTRATION							
	<input type="checkbox"/> 2 CHANGE OF DETAILS		VAT REGISTRATION NUMBER		DATE OF CHANGE			
	<input type="checkbox"/> 3 DISCONTINUANCE OF ACTIVITY		VAT REGISTRATION NUMBER		DATE OF CESSATION			
	<input type="checkbox"/> 4 REQUEST FOR DUPLICATE OF VAT REGISTRATION CERTIFICATE		VAT REGISTRATION NUMBER					
PART B TAXPAYER	SECTION 1 – INDIVIDUALS							
	Identification details	SURNAME		NAME		DATE OF BIRTH	SEX	
		FOREIGN COUNTRY OR ITALIAN MUNICIPALITY OF BIRTH		PROVINCE	COMPANY			
		FOREIGN COUNTRY VAT IDENTIFICATION NUMBER		TAX CODE				
	Overseas place of residence	FULL ADDRESS (STREET OR SQUARE, NUMBER)						
		CITY			FOREIGN COUNTRY			
	Foreign domicile	FULL ADDRESS (STREET OR SQUARE, NUMBER)						
		CITY			FOREIGN COUNTRY			
	PART B TAXPAYER	SECTION 2 – SUBJECTS OTHER THAN INDIVIDUALS						
		Identification details	NAME OR COMPANY NAME					LEGAL NATURE
			FOREIGN COUNTRY VAT IDENTIFICATION NUMBER				TAX CODE	
		Registered office	FULL ADDRESS (STREET OR SQUARE, NUMBER)					
CITY			FOREIGN COUNTRY					
Representative		SURNAME		NAME		DATE OF BIRTH	SEX	
		FOREIGN COUNTRY OR ITALIAN MUNICIPALITY OF BIRTH		PROVINCE	TAX CODE			
		FULL ADDRESS (STREET OR SQUARE, NUMBER)						
		CITY			FOREIGN COUNTRY			
PART C ACTIVITY CARRIED OUT		ACTIVITY CODE	ACTIVITY DESCRIPTION					
COMPETENT OFFICE OF FOREIGN COUNTRY								

DOCUMENTS ENCLOSED

SIGNATURE OF DECLARATION

The undersigned person undertakes to produce accounting records within the terms set by the Italian tax Authorities, as provided for by article 35-ter, paragraph 2, letter e).

DATE SIGNATURE OF DECLARANT

DELEGATION

I, the undersigned delegate Mr.

place of birth date of birth to submit this form on my behalf

DATE SIGNATURE OF DECLARANT

COMMITMENT FOR ELECTRONIC SUBMISSION

Tax code of the intermediary C.A.F. registration no.

RESERVED FOR INTERMEDIARY

Commitment for electronic submission of declaration prepared by taxpayer

Commitment for electronic submission of taxpayer's declaration prepared by subject who sends it

Date of the undertaking day month year SIGNATURE OF INTERMEDIARY