



THE ITALIAN REVENUE AGENCY 2012

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# THE ITALIAN REVENUE AGENCY

The Italian Revenue Agency is a non-economic public body that, since 2001, operates to ensure the highest level of tax compliance by means of assistance to taxpayers and recovery of tax evasion and avoidance.

Its strategic role, in serving citizens and in defence of tax legality, is to ensure the recovery of resources for the entire community, according to criteria of efficiency, cost effectiveness and efficacy, in observance of the principles of legality, impartiality and transparency.

Supervised by the Minister of Economy and Finance, which maintains control over policy, the Agency acts in full managerial and operational responsibility and has regulatory, administrative, patrimonial, organisational, accounting and financial autonomy.

Relations between the Ministry of Economy and Finance and the Agency are regulated by a three-year agreement, with adjustments for each financial year, stating the services to ensure, the objectives to achieve and the resources needed.

The Agency promotes and provides services for the management of taxes in the competence of the Regions and other local authorities, with which stipulates agreements for the settlement, assessment, collection and litigation on the respective taxes.

## STRATEGIES

To prevent and recover tax evasion, the Agency identifies, selectively, higher risk situations and uses more and more dissuasive efficacy during controls.

The centrality of citizens is an absolute value for the Agency, committed to make tax compliance easier by providing information, advice and assistance to millions of taxpayers and tax intermediaries.

In this course of action the new electronic channels play a key role in modernizing the administrative process and improve its overall quality.

## ACTIVITIES

- Services, assistance and information to taxpayers.
- Acquisition and processing of tax returns and acts, preparation of forms, database management.
- Recovery of tax evasion and avoidance.
- Interpretation of regulations.

# THE GOVERNANCE

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## DIRECTOR

Attilio Befera

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## MANAGEMENT COMMITTEE

Attilio Befera (Chairman)  
Marco Di Capua (Vice-Chairman)  
Francesco Ricotta  
Italo Volpe

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## BOARD OF AUDITORS

Valter Pastena (Chairman)  
Patrizia Nardi (Effective member)  
Nicola Antoniozzi (Effective member)  
Elisabetta Anna Castelli (Substitute member)  
Roberto Anatrini (Substitute member)

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**THE DIRECTOR** represents and directs the Revenue Agency, and is accountable for it; he carries out any task not specifically assigned to other governance structure of the Agency by law and statute.

## THE EXECUTIVE COMMITTEE

- a) decides, on proposal of the Director, on the statute, regulations, general acts that regulate the functioning of the Agency, on the budget and final statements, on business plans, on expenditures exceeding the amount of 2,600,000 euros, on the establishment or participation in associations and companies;
- b) evaluates strategies and provides opinions in all cases set by the Decree establishing the Agency and its statute and as otherwise provided by accounting and administrative regulations;
- c) considers any item that the Director includes in the agenda.

## THE BOARD OF AUDITORS

- a) ensures the correct bookkeeping;
- b) monitors the observance of the laws, the statute and the regulations of the Agency;
- c) examines the budget and controls the financial statements;
- d) periodically verifies the cash in hand;
- e) prepares all reports of its own competence;
- f) may ask the Director information on the performance and management of the Agency, as well as on single issues, reporting any irregularities to the Minister of Economy and Finance;
- g) carries out the control of regularity;
- h) performs any other task relating to the functions of auditors.

At central level the Agency is organised in

- **Central Directorates**
- **Staff Offices**





## **CENTRAL DIRECTORATE FOR TAX ASSESSMENT**

It is in charge of planning, directing and coordinating the control and assessment activities, through the analysis of cases of tax evasion and avoidance, research, acquisition and process of data useful to the fiscal investigations; it identifies control strategies and methodologies, as well as procedures and tools necessary for the assessment and the consequent settlement of taxes and sanctions; it performs operational tasks of particular relevance.

## **CENTRAL DIRECTORATE FOR SERVICES TO TAXPAYERS**

It takes care of the assistance, information and communication to taxpayers; prepares the official tax forms, regulates tax returns, acts and the related online services; it implements the instruments supporting the settlement, acquisition and refund of taxes.

## **CENTRAL DIRECTORATE FOR TAX REGULATIONS**

It is in charge of the interpretation of regulations concerning the taxes within the Agency jurisdiction and provides opinions on their correct application. It monitors and coordinates the ruling activities of Regional Directorates and provides the competent bodies with support for preparing tax rules. It carries out the monitoring of parliamentary works, new regulations on tax issues and evolution of tax rules.

## **CENTRAL DIRECTORATE FOR LEGAL AFFAIRS AND FISCAL CASES**

It sets out guidelines for the management of fiscal cases. It plans and coordinates the litigation activities carried out by the offices, provides interpretative and operative instructions concerning tax disputes. It gives advice on legal issues related to fiscal cases.

## **CENTRAL DIRECTORATE FOR HUMAN RESOURCES**

It performs the functions of selection, placement, management, training, administration and staff development; deals with work organization and labour relations.

## **CENTRAL DIRECTORATE FOR MANAGEMENT, PLANNING AND CONTROL**

It lays out the budget and manages the accounting, procurement and logistics; handles relations and agreements with other institutions and companies; ensures the coordination and governance of the information system; defines the methodology of the planning process, runs its implementation and tests the congruence between performance and the objectives of the strategic planning; coordinates the activities for the drawing up and running of the Convention with the Ministry of Economy and Finance; handles relations with the Court of Auditors for the controls on financial management.

## **CENTRAL DIRECTORATE FOR AUDITING AND SECURITY**

It provides for protection from management risks, ensures the implementation of the subsequent measures of prevention, giving advice to the structures concerned; ensures monitoring of administrative and accounting procedures and conducts surveys to verify the correct application of legislation by the offices.



## **DIRECTOR OFFICE**

It performs functions of technical-administrative support to the Director, the Management Committee and the Board of Auditors; takes care of the relations with the top management; handles the relations with foreign tax authorities, acts as secretariat to the NATO point- Security Secretary; carries out the preliminary check on the awarding of honours.

## **COMMUNICATION SECTOR**

It manages the relations with media and other institutional stakeholders; it coordinates the communication activities at regional level; takes care of the of information campaigns and the project “Fisco e Scuola”; realizes institutional events.

Elaborates programs to spread information on tax topics among taxpayers; realizes tax publications, theme handbooks and booklets, also electronic. It manages, updates and develops the website [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it) and handles the legal publicity of the Director's provisions.

It takes care of the institutional communication through the editing and daily updating of the web magazine [www.fiscooggi.it](http://www.fiscooggi.it).

At territorial level the Agency is divided into **Regional Directorates** and **local Offices**.

## REGIONAL DIRECTORATES

- **19 Regional Directorates**, in each regional capital, with the exception of Trentino-Alto Adige;
- **2 Provincial Directorates**, in the capitals of the autonomous provinces of Trento and Bolzano.

The Regional and Provincial Directorates, within their territorial jurisdiction, carry out the functions of planning, direction, coordination and control of the local offices. They administer the relationships with the local public bodies and carry out relevant operational activities in the areas of tax management, assessment, collection and litigation. In particular, they carry out audits and tax adjustments on large sized taxpayers.

## Addresses of the Regional Directorates

### ABRUZZO

VIA ZARA, 10/12  
67100 - L'AQUILA  
**Director: Rossella ROTONDO**

### BASILICATA

VIA DEI MILLE, C.DA CANALE  
85100 - POTENZA  
**Director: Hildegard Olga UNGERER**

### BOLZANO

PIAZZA TRIBUNALE, 2  
39100 - BOLZANO  
**Director: Vincenzo GIUNTA**

### CALABRIA

VIA LOMBARDI  
88100 - CATANZARO  
**Director: Antonino Di GERONIMO**

### CAMPANIA

VIA DIAZ, 11  
80134 - NAPOLI  
**Director: Libero ANGELILLIS**

### EMILIA ROMAGNA

VIA MARCO POLO, 60  
40131 - BOLOGNA  
**Director: Enrico SANGERMANO**

### FRIULI VENEZIA GIULIA

VIA GIULIA, 75  
34126 - TRIESTE  
**Director: Paola MURATORI**

### LAZIO

VIA CAPRANESI, 60  
00155 - ROMA  
**Director: Carlo PALUMBO**

### LIGURIA

VIA FIUME, 2  
16121 - GENOVA  
**Director: Alberta DE SENSI**

### LOMBARDIA

VIA MANIN, 25  
20121 - MILANO  
**Director: Eduardo URSILLI**

### MARCHE

VIA PALESTRO, 15  
60122 - ANCONA  
**Director: Giovanna ALESSIO**

### MOLISE

VIA SCATOLONE, 4  
86100 - CAMPOBASSO  
**Director: Paola ALIFUOCO**

### PIEMONTE

CORSO VINZAGLIO, 8  
10121 - TORINO  
**Director: Rossella ORLANDI**

### PUGLIA

VIA AMENDOLA, 201/7  
70126 - BARI  
**Director: Aldo POLITO**

### SARDEGNA

VIA BACAREDDA, 27  
09127 - CAGLIARI  
**Director: Gianni DE LUCA**

### SICILIA

VIA KONRAD ROENTGEN, 3  
90146 - PALERMO  
**Director: Antonino GENTILE**

### TOSCANA

VIA DELLA FORTEZZA, 8  
50129 - FIRENZE  
**Director: Pierluigi MERLETTI**

### TRENTO

VIA BRENNERO, 133  
38100 - TRENTO  
**Director: Vincenzo GIUNTA** (ad interim)

### UMBRIA

VIA CANALI, 12  
06124 - PERUGIA  
**Director: Gennaro ESPOSITO**

### VALLE D'AOSTA

PIAZZA MANZETTI, 2  
11100 - AOSTA  
**Director: Carmelo RAU**

### VENETO

VIA G. DE MARCHI, 16  
30175 - MARGHERA (VE)  
**Director: Giovanni Achille SANZÒ**



## LOCAL OFFICES

The operational functions of the Agency are carried out, except those assigned to Central Directorates and Regional Directorates, by the following offices:

- A. Provincial Directorates
- B. Multi-channel assistance centres
- C. Operative centres
- D. Satellite centres

**A. Provincial Directorates** are structured in:

- **Control Office**
- one or more **Territorial Offices**, depending on the size of the territory falling within its jurisdiction

**Control Office** performs the functions of control and assessment, with the exception of those assigned to the territorial offices and to the management of litigations. It is composed of various divisions, identified according to the size and characteristics of the taxpayers categories and to the different activities to be carried out.

**Territorial Offices** attend to all the activities related to the information and assistance to taxpayers, the management of declared taxes, refunds and control activities in connection with different types of acts. In particular, they perform formal control on tax returns and acts, partial adjustments based on centralized reports, control activities on the correct application of statistics-based tax assessment (i.e., sector-studies), taxation and assessment of registration tax, inheritance and donation taxes and related charges.

- B.** The **Multi-channel assistance centres** provide assistance and information to taxpayers by telephone, e-mail and sms.
- C.** The **Operative centres** carry out specialistic activities for which is more convenient to use a centralized processing method (i.e., allocation of refunds, management of applications for tax allowances related to building renovations benefiting of tax relief, preliminary centralized controls on tax returns). In this way, the Agency aims at improving effectiveness and efficiency in the use of the resources available.
- D.** The **Satellite centres** are responsible for handling the delocalized control activities of Provincial Directorates characterized by a severe shortage of human resources. The satellite centres depend on the Regional Directorates competent for the aforesaid Provincial Directorates.

## THE AGENCY BUDGET

The financial resources of the Agency for 2011 amounted to Euro 2,591,087,000 covering the operating costs, the staff incentive fees and charges for the realization of the investment plan.

Moreover, an amount of Euro 80,085,831 came from services rendered by the Agency to other bodies.

## HUMAN RESOURCES

By 31<sup>st</sup> December 2011, the total number of the Agency human resources is as follows:

Managers	401
Office - Workers	32,646
<b>TOTAL</b>	<b>33,047</b>

## FIGURES IN 2011

### INTERPRETATION OF RULES

The activity of interpretation of rules helps to improve the relationship between taxpayers and tax authorities, with a view to increasing mutual confidence and transparency. The Italian Revenue Agency, by the questioning, has given a strong impetus to the interpretation activity with the aim of affirming the legality of administrative action and to increase the level of voluntary compliance (tax compliance).

Circulars	54
Resolutions	132
Questionings	13,577

## SERVICES TO TAXPAYERS

The strengthening of relations with citizens is one of the most qualifying aspects of the organization of the Agency.

The figure for telephone responses represents the important level of efficiency achieved by the call center operators spread over the territory, who assist taxpayers on the most common tax problems, amend communications of irregularities and reliefs, fix appointments at the territorial offices.

Call center answers	1,997,163
Inheritance declarations	542,426
Registration of private acts	2,348,058
Registration of public acts	177,653

## ONLINE SERVICES

The availability of online services, with the many possibilities offered by the information technology, has favored a more direct and fast link with taxpayers, allowing them to fulfill their tax obligations more quickly and easily.

### On line services users

Entratel	200,319
Fisconline	1,728,768
<b>TOTAL</b>	<b>1,929,087</b>

### Declarations and acts recorded on line

Tax returns submitted online	40,413,605
Tax returns submitted to the offices	391,789
Other online communications	3,862,282
Registration of leasing contracts	176,526
On line registration of public acts	2,771,617

## PAYMENTS BY FORM F24

F24 is one of the most important instruments in the relationship between tax administration and taxpayers because it allows for the payment of the principal taxes also through the compensation with tax credits.

	operations (in millions)	amounts (in millions of euro)
F24 on paper	37,6	37,061
F24 on line	90,1	513,656
<b>TOTAL</b>	<b>127,7</b>	<b>550,717</b>

## CLAWBACK ACTIVITIES

To achieve its targets, quantitative and qualitative, the Italian Revenue Agency operates on the basis of the guidelines established in the agreement with the Minister of Economy and Finance and of annual budgets that take into account the allocation of human resources available in each region.

Documentary and centralized inspections of tax returns	1,005,381
Formal inspections on deeds and declarations( Registry, inheritances, donations)	316,489
Verifications	9,923
Assessments (Direct taxes, Vat, Irap, Registry)	756,186
Increased assessed tax (in millions of euro)	30,836

**The total collections from clawback** (in millions of euro)

Assessment, formal control, judicial conciliation	7,187
Automated control of tax returns and monitoring of registered deeds	5,516

## REFUNDS

Refunds issued in 2011, with respect to direct and indirect taxes, bonuses and television fees , are as follows:

	number of refunds	amounts (in millions of euro)
Irpef	1.745.905	1.320
Bonus	48.463	21
Tv fee (over 75 exempted)	38.931	4
Vat	40.935	6.078
Ires	7.264	1.125
Other taxes	26.434	191
<b>TOTAL</b>	<b>1.907.932</b>	<b>8.739</b>

## COMPENSATIONS

Compensations paid in 2011 with respect to direct and indirect taxes:

Compensations (in millions of euro)	22,123
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## ASSISTANCE - INFORMATION - SERVICES

### BY PHONE

 **848.800.444**

(06.96.66.89.07 By mobile phone - 0039.06.96.66.89.33 From abroad)

**Call centre with operator**

For inquiries on general tax information, refunds and assistance from Monday to Friday **9 - 17**; Saturday **9 - 13**

**Automated service**

General information on taxes

**Appointment booking**

To book on appointment at the territorial offices

 **848.836.526**

Dedicated to solving problems of "Entratel"

 **848.448.833**

Assistance on tax partial assessments (Article 41 a) notified to the owners of rental properties for whom have been noted inconsistencies with respect to the declared income.

 **320.43.08.444 (SMS)**

Information via sms

### ONLINE

**[www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it)**

Information, forms, regulations, online services, assistance and web mail

**[www.fiscooggi.it](http://www.fiscooggi.it)**

Online magazine with insights and updates in real time on law and regulations

## INTERNATIONAL ACTIVITY

In recent years the Agency has been active in providing technical support to the Finance Department of the Ministry of Economy and Finance by drawing up regulations and acts in bilateral, European Union and international context. Furthermore, the Agency ensures a steady direct participation in various international and supranational organizations.

Up to now the Agency participates in the activities of the following international organizations:



**European Union**



**Organization for Economic Cooperation and Development (OECD/OCSE)**



**Intra-European Organization of Tax Administration (IOTA)**



**Centro Interamericano de Administraciones Tributarias  
Inter-American Center of Tax Administrations (CIAF/CIAT)**



**EUROSociAL Fiscalidad**



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