

**THE ITALIAN REVENUE AGENCY 2010**





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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 the 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 of dialogue 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)  
Luigi Magistro  
Francesco Ricotta  
Italo Volpe

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## BOARD OF AUDITORS

Giovanni De Simone (Chairman)  
Maurizio Lauri (Permanent member)  
Ines Gandini (Permanent member)  
Roberto Anatrini (Substitute member)  
Speranzina De Matteo (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 the law and by the 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.

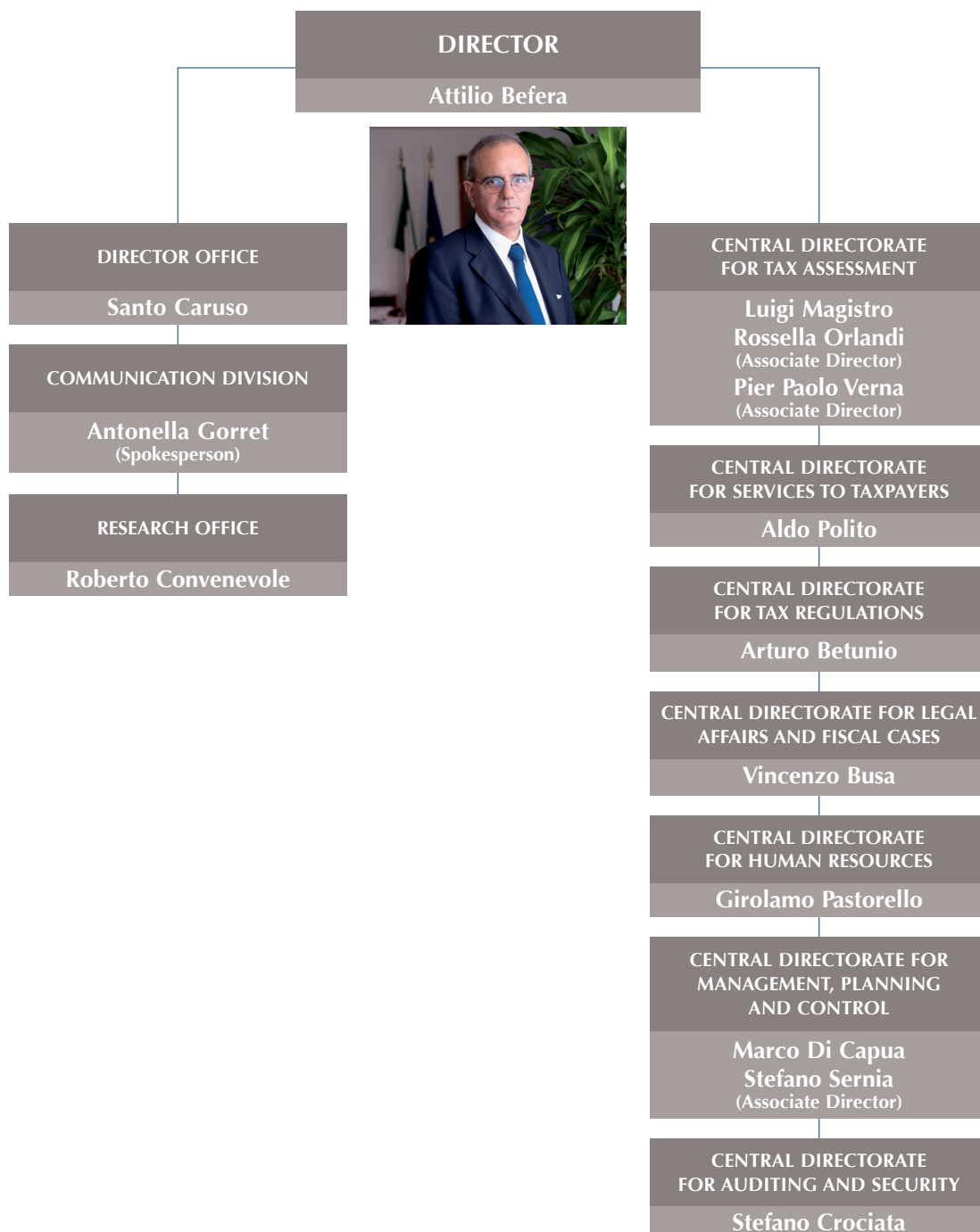
## THE BOARD OF AUDITORS

- a) ensures the correct book keeping;
- 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 fund;
- 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.

# CENTRAL ORGANISATION

At central level the Agency is organised in

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



# CENTRAL DIRECTORATES FUNCTIONS

## **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 models, 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 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 litigations activity 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 development of the personnel; 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 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 of 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.

# STAFF OFFICES FUNCTIONS

## **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 DIVISION**

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

It elaborates programs to spread among taxpayers information on tax topics; it realizes tax publications, monothematic 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).

## **RESEARCH OFFICE**

It carries out economic and fiscal researches including comparative studies with foreign tax administration systems.



# TERRITORIAL ORGANISATION

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

LOCALITÀ CENTI COLELLA, S.S. 17  
67100 - L'AQUILA  
**Direttore: Rossella ROTONDO**

### BASILICATA

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

### BOLZANO

PIAZZA TRIBUNALE, 2  
39100 - BOLZANO  
**Direttore: Ildebrando PIZZATO**

### CALABRIA

VIA LOMBARDI  
88100 - CATANZARO  
**Direttore: Antonino DI GERONIMO**

### CAMPANIA

VIA DIAZ, 11  
80134 - NAPOLI  
**Direttore: Enrico SANGERMANO**

### EMILIA ROMAGNA

VIA MARCO POLO, 60  
40131 - BOLOGNA  
**Direttore: Antonino GENTILE**

### FRIULI V. GIULIA

VIALE MIRAMARE, 7  
34135 - TRIESTE  
**Direttore: Paola MURATORI**

### LAZIO

VIA CAPRANESI, 60  
00155 - ROMA  
**Direttore: Eduardo URSILLI**

### LIGURIA

VIA FIUME, 2  
16121 - GENOVA  
**Direttore: Franco Carmine LATTI**

### LOMBARDIA

VIA MANIN, 25  
20121 - MILANO  
**Direttore: Carlo PALUMBO**

### MARCHE

VIA PALESTRO, 15  
60122 - ANCONA  
**Direttore: Gianni GIAMMARINO**

### MOLISE

VIA SCATOLONE, 4  
86100 - CAMPOBASSO  
**Direttore: Gianni De Luca**

### PIEMONTE

CORSO VINZAGLIO, 8  
10121 - TORINO  
**Direttore: Vincenzo PALITTA**

### PUGLIA

VIA AMENDOLA, 201/7  
70126 - BARI  
**Direttore: Silvia GUARINO**

### SARDEGNA

VIA BACAREDDA, 27  
09127 - CAGLIARI  
**Direttore: Libero ANGELILLIS**

### SICILIA

VIA KONRAD ROENTGEN, 3  
90146 - PALERMO  
**Direttore: Castrenze GIAMPORTONE**

### TOSCANA

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

### TRENTO

VIA BRENNERO, 133  
38100 - TRENTO  
**Direttore: Ildebrando PIZZATO**

### UMBRIA

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

### VALLE D'AOSTA

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

### VENETO

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

## TERRITORIAL 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 taxes reported, 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 certain specialist 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 certain 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.

# FINANCIAL AND HUMAN RESOURCES

## THE AGENCY BUDGET

The financial resources of the Agency for 2009 amount to Euro 2,502,464,521 covering the operating costs and the staff incentive fees.

Moreover, an amount of Euro 81,218,016.32 comes from services rendered by the Agency to other bodies.

## HUMAN RESOURCES

By 31<sup>st</sup> of December 2009, the total number of the Agency human resources, per area of placement, is as follows:

Area of Placement	Employees
Managers	514
Third area	19,626
Second area	13,391
First area	53
<b>TOTAL</b>	<b>33,584</b>

## FIGURES IN 2009

### ASSISTANCE TO TAXPAYERS AND SERVICES PROVIDED

The strengthening of relations with citizens / taxpayers / users is one of the most qualifying aspects of the organization of the Agency, as evidenced by the data in the table below. With the simplification of fulfilments, the development of information technology and the availability of online services, the Agency intends to encourage the tax compliance.

• Phone answers	1,810,532
• Written answers	58,890
• Visits to <a href="http://www.agenziaentrate.gov.it">www.agenziaentrate.gov.it</a>	78,493,671
• Visits to territorial offices	8,694,950
• Services provided	9,900,891
• Taxpayers assisted on appointment	1,158,423
• Recording of deeds and inheritance declarations	3,763,423
• Assistance on communications and notices of payment	1,530,058
• Issue, variations and closing of VAT numbers	686,074
• Issue, variations, duplicate of tax codes and health cards	1,826,171
• Tax publications, distributed free of charge	630,000

### RULING AND LEGAL OPINIONS

The Agency has put into effect initiatives to make plain, clearly and promptly, the rules issued and to help taxpayers, companies and associations to deal with and resolve any kind of doubt or difficulty of interpretation.

• Ordinary rulings (Article 11, Law No 212/2000)	6,932
• Rulings on Controlled Foreign Companies and of the anti-avoidance regime, instances of non-application of anti-avoidance rules	6,276
• Legal opinions delivered on request of professional associations and offices of the Tax Administration	810

### CONTROLS AND AUDITS

In 2009 the Agency's action against tax evasion has followed two general strategies:

- identify the different macro-categories of taxpayers (large and medium businesses, smaller firms and self-employment, individuals);
- adopt methods of intervention different for each macro-category and consistent with systems' analysis and the assessment of the avoidance risk. New methods of intervention have been developed, taking into account the particularities of each territorial and economic situation.

Overall, the strategic action has enabled:

- increase the total number of controls on direct taxes, Vat and Irap. Controls of deeds and statements subject to registration have also grown in number, quality and effectiveness;

- activate the "tutoring" of large businesses through a thorough risk analysis, to ensure, thanks also to preventive controls, a high degree of correctness in tax compliance;
- privilege, within the external activities, checks and controls on different targets of taxpayers and investigations by tax fraud offices, focusing on quality of interventions. This allowed to realize the tax income through the use of institutions such as composition and acquiescence, with effects on the immediate collection of sums;
- direct accesses towards positions of greater risk, with particular attention to controls on data relevant to the enforcement of sector studies;
- refine criteria useful to identify situations, more likely to be at risk, to be subjected to formal inspection.

• Investigation of direct taxes (including the partially automated assessments made under Article 41-bis of Presidential Decree 600/73), Vat, Irap and Register taxes	768,345
• Tutoring of large business (1)	996
• Audits and controls targeted on large taxpayers (2)	601
• Audits and controls targeted on medium size taxpayers (3)	2,692
• Audits against small taxpayers (4)	6,132
• Controls on tax obligations	64,475
• Formal controls (direct and register taxes)	1,199,507

## ONLINE TAXES

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.

• Total tax returns received online	38,703,647
• Other documents received online	37,876,543
• Number of accesses to the service "Cassetto fiscale"	9,289,074
• Number of online fulfillments (registration of leasing contracts-online payments, registration of deeds)	4,762,169

(1) Subjects with turnover or income not less than 300 million.

(2) Subjects with turnover or income not less than 100 million.

(3) Subjects with turnover or revenue of 5,164,569 euro and less than 100 million.

(4) Subjects with turnover or income of up to 5,164,568 euro.

# ASSISTANCE - INFORMATION - SERVICES

## BY PHONE

 **848.800.444**

### **Call centre with operator**

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

### **Automated operator**

General information on taxes

### **Appointment booking**

To book on appointment at the territorial offices

 **06.96.66.89.07**

To contact the Call centre by mobile phone

 **0039.06.96.66.89.33**

To call from abroad

 **320.43.08.444 (SMS)**

Information via sms

## ONLINE

**[www.agenziaentrato.gov.it](http://www.agenziaentrato.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

# 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 within specific programs in the field of taxation:



**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 (CIAT/CIAT)**



**EUROSOCIAL FISCALIDAD**