WELCOME TO THE AGENCY!
THE TOOLS FOR GETTING A JUMP START OF YOUR TAX

OR IF YOU DECIDE TO GO TO THE OFFICE
BOOK AN APPOINTMENT AND
FIND OUT WHAT TO BRING WITH YOU
Serving our citizens remotely has become common practice for our Administration, which celebrates in 2021 its 20th year of activity with a further step towards inclusive digitization by making accessible its services to those who, provided with a CIE (electronic identity card) as a means of identification and authentication, have not activated Fisconline or Entratel. All the services currently available remotely can be found in this guide in a systematic and methodical disposition: from those via email and certified electronic mail to telephone services including, of course, every means of online dialogue through telematics services with and without registration.

In some cases, we have improved existing solutions or developed new and even leaner ones in order to further simplify the methods of dialogue with our users and to respect the measures taken to contain the spread of the virus.

These developments will remain in place even after this emergency phase, as a way to show how something good and positive can be found even in the darkest times.

Ernesto Maria Ruffini
Director-General Italian Revenue Agency
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(August 2021)

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INTRODUCTION

There are several ways to deal with services and assistance provided by the Revenue Agency.

You can do it directly:

- **online from the website**
- **by e-mail or certified e-mail (PEC)**
- **from the Agency's mobile app**
- **at the office.**

The preferential channel for the provision of Agency services becomes **telematics** avoiding unnecessary waiting, queues and gatherings.

Since January 13, 2021, the telematics services of the Revenue Agency, usable in the reserved area, are also available to users (natural persons) whose digital identity is authenticated through their Electronic Identity Card (CIE).

If, for any reason, it is not possible to use the telematics channels and cannot receive assistance remotely you can still ask for an appointment at the office, using the telephone, the website or the mobile app.

The web ticket service, available both on the website and on the App, allows booking a ticket eliminating queues, choosing the Agency office on the desired day and time with the option of the service needed.

This guide provides useful information on how to receive Agency services, how to book an appointment and what customers have to bring with them to the office.

In addition, this guide gives detailed information for some services which can be requested through different options (online, e-mail or certified e-mail PEC, or in the office).
1. HOW TO REQUEST THE SERVICES OF THE AGENCY

1.1 Online

On the Agency's website, it is possible to use many services directly, without the need for any registration (more details in chapter3).

For other services, instead, it is necessary to have SPID credentials, the Public Digital Identity System, or a National Service Card (CNS) or Agency credentials to access Fisconline – Tax Account (more details in section 2.1).

In addition, from January 13, 2021, it is possible to access the authenticated area of the Revenue Agency website, and take advantage of telematics services through the Electronic Identity Card (CIE).

The Electronic Identity Card is the safest and most flexible tool for the protection of citizens' physical and digital identity. It guarantees the identity of the holder in consulting its own personal data and those of taxpayers by proxy.

"Enter with CIE" is the new authentication model provided in the Digital Administration Code to which the Revenue Agency and the Revenue-Collection Agency have agreed. The aim is to make the use of online services more and more extensive and to allow taxpayers to carry out several operations without having to move from their home or office.

1.2 By e-mail or PEC

The taxpayer may submit the request for a service by e-mail or PEC remotely, attaching the necessary documents and indicating all references (e.g., telephone number) for any subsequent contacts.

Companies with PECs should preferably send their requests through this channel (the fastest way to process the request).
1.3 At the office

If you are unable or cannot receive the service online, you can book an appointment at the desired office. In this case, it is advisable to go to the counter bringing the form already filled out and a copy of an identification document.

FOR TAXPAYERS GOING TO THE OFFICE
It is important to present yourself with the original form to submit and a copy of a valid identity document: Identity card, driving licence, passport (for EU citizens), residence permit or passport with visa -if required - (for non-EU citizens).

THE DELEGATION
If you go to the office on behalf of another person, when it is possible for the service needed, you must have:
• the proxy
• a copy of your own identification document
• a copy of an identification document of the delegating party.
1.3.a Book an appointment

For requests that cannot be processed remotely, it is necessary to book an appointment at the office (for all services that can be provided at the counter):

- **by phone**

You must call the toll-free number **800.90.96.96** or **+39.0696668907** from your mobile phone, choosing option 3. The numbers are active 24 hours a day and allow choosing the office to which you want to go, as well as the desired day and time.

- **online**

From the home page of the Italian Revenue Agency website click on “Contacts and assistance”.

On the next page, you can choose an appointment for:
- **tax assistance**
- **cadastral and mortgage assistance**.

Following the guided steps, it is possible to book an appointment with an official, choose the office and the service you wish to request, the day and time among the ones available.

At the end of the booking, you will see the receipt and the booking number.
- with "AgenziaEntrate" mobile app

The application can be downloaded from IOS, Google and Microsoft stores. To book an appointment you do not need to register or have authenticated access credentials (Pin or SPID). All you need is an e-mail address and a telephone number.

The steps to follow

1. Go to "Appointments and tickets".
2. Choose "Book an appointment" and book for the desired day.
3. Enter the first letters of the service to be booked, choosing from the many services offered: for example, tax code, health-card, VAT number, telematics services, pre-filled tax return, registration of rental contracts, communication of irregularities of income tax return.
4. Insert your data: e-mail address, phone/mobile number, tax code.
5. Accept the “declaration of the service use only in a personal statement” and go to "Next".
6. Find the office closest to your home on the map; alternatively, you can also book an appointment in a different office. These services, in fact, can be provided by any territorial office of the Italian Revenue Agency.
7. Choose your preferred day and time from those proposed.
8. Check the summary data on the App screen and go to "Book".
9. Display the appointment booking number.

With "Take a ticket for today" it is possible, instead, to receive a ticket to use in the same day going to the office directly at the scheduled time. The services that can be offered, for example, are:

- Tax code, Health Insurance Card and VAT number
- Notifications of irregularities and tax statement
- Request of authentication for telematics services
- Document delivery
- Registration of deeds and lease agreements.
- with the “web ticket”

With the “web ticket” service, it is possible to book, without going to the office and without queuing. This service avoids gatherings at an Agency office.

The ticket can be used on the same day for "fast" services: tax code, health card and VAT number, telematics availability, document delivery, request of certificates.

With the “web ticket”, you can go to the counter, therefore, directly at the time indicated on the "ticket".

HOW TO BOOK ON THE AGENCY WEBSITE

On the Italian Revenue website in the section "Contacts and assistance" > "Tax assistance" > "Delete online queues (web ticket)".

It is necessary:

- click on "Book your ticket", select the region and the office where you wish to book your ticket
- select the desired service from those available
- follow the guided steps and fill in the form, entering the required data.
You will receive an e-mail with a link inside clicking on to confirm the web ticket. The service will then automatically send the ticket to be printed and showed at the office.

**HOW TO BOOK ON THE AGENCY APP**

The web ticket can also be relayed through the mobile App "AgenziaEntrate", downloaded from IOS, Google and Microsoft stores.

1) **Install the Italian Revenue Agency App and access to the page.**

2) **Go to "Appointments and tickets" and select **Get a ticket for today**”.

3) **Choose from the map the office where you want to book the ticket. Depending on the starting address (inserted in the top bar or identified by the geolocation), the App shows the nearest offices on the map.**

If you do not find the ticket in the nearest office, you can choose another office and book (almost all fast services can be provided at any office).
4) Choose the desired service from the drop-down menu. Enter the tax code, the security code and select "Book".

5) Display the ticket with the number of the service booked at the selected office and the timetable. The number will be called directly at the counter at the indicated time.

6) The ticket can be viewed in the "Your tickets" section.

ATTENTION
The ticket can be booked from 6.00 a.m. until availability runs out. It is valid only on the day on which it has requested and must be used at the time indicated in the booking. To avoid missing your appointment, you must arrive at the office a few minutes before the time indicated on the ticket.
2. SERVICES PROVIDED

To take advantage of many of the services offered by the Italian Revenue Agency it is necessary to have SPID credentials, the Public Digital Identity System, or a National Service Card (CNS), Electronic Identity Card (CIE) or Agency access credentials for the website reserved area.

Those in possession of the authenticated access may, for example:

- **ACCESS YOUR TAX ACCOUNT TO CONSULT**
  - the income tax returns submitted
  - payments made
  - registered leases and deeds
  - communications and refunds received
  - own unique certifications – tax year status of employment payments – sent to the Agency by tax substitutes

- **USE THE MANY SERVICES AVAILABLE AT THE RESERVED AREA, INCLUDING**
  - access to the pre-filled tax return
  - payment of taxes, fees and national workers contributions (F24 web)
  - registration of a rental agreement (RLI)
  - CIVIS - assistance with communications of irregularities, following automatic checks on income tax returns, telematics notices and payment folders, communications for the promotion of spontaneous tax fulfilment - compliance - , leases, service for the correction of F24 form tax payments and the sending of documents for formal tax controls. Professionals are invited to give priority to using the telematics service, limiting the use of alternative channels in the event of unsuccessful telematics processing, the unavailability of the telematics channel, or in the event of no response via CIVIS
  - submission of inheritance tax return, automatic cadastral transfer and transcription of the property (SuccessioniOnLine)
  - Presentation of updating of buildings and land prepared by qualified technical professionals (architects, engineers, agronomists, surveyors, building experts).

**ABILITATION**

From 1 March 2021 onwards, in accordance with the provisions of Decree Law No 76/2020 (Simplification Decree), the Agency can no longer issue credentials to ordinary citizens.

Individual persons holding SPID, CIE or CNS credentials, if they are holders of an active VAT number or if they are already authorised to operate in the name and on behalf of companies, entities or professionals (so-called "appointed managers" and
"appointed operators"), can retrieve their credentials (password and *pin code*) in the reserved area by selecting the item "*Pin code/credentials retrieval*" in the "*User Profile*" section.

Individual persons, with an active VAT number or already authorised to operate in the name and on behalf of companies, bodies or professionals can apply for authorisation to use online services:

- online from the services **registration** page, by entering personal data relating to the last declaration submitted; the first part of the Pin code, the initial password and the second part of the Pin code are sent by post to the domicile
- via the Agency's app for mobile devices (smartphones, tablets), which can be downloaded free of charge from the website or the main stores.

In the current state of health emergency, can send the application form, signed digitally, as an attachment to a certified e-mail (PEC) message.

The PEC address must be for the exclusive use of the applicant in order to guarantee the confidentiality of the first part of the Pin code and the initial password, which will be sent by the Agency.

The second part of the Pin code will be withdrawn directly by the applicant by selecting the following links from the Revenue Agency homepage: "**Reserved Area → Services → Utility and verification services → For those who have requested the Pin code from an Office**" and entering the data contained in the printout sent by the Office.
2.1 Requesting the tax code/health card and the duplicate

ONLINE

It is possible to request a duplicate tax code or health card online. For the service you must connect to the following page

https://telematici.agenziaentrate.gov.it/RichiestaDuplicatoWeb/ScegliModalita.jsp

and follow the instructions accordingly.

Requesting a new health insurance card

As the expiration date approaches, the Sistema Tessera Sanitaria (Health Card System) automatically issues a new health card and sends it to the citizen's address of residence.

If, on the other hand, citizens have lost or had their valid health insurance card stolen, they can use the Agency's online services or agile tax services to request a new health card.

The Health Insurance Card with microchip, which is also valid as a National Services Card (TS/CNS), can be requested by accessing the reserved area via SPID, CIE or CNS or with the credentials issued by the Agency.

The Health Insurance Card without microchip (TS) can be requested through an online service without the need for authentication.

The new card can be requested by sending the completed, signed and scanned AA4/8 form to the Agency's office, also by e-mail, together with a valid identity document.

For further information on the health insurance card, please refer to the special guide in the l’ AGENZIA INFORMA section of the Agenzia delle Entrate website.

BY E-MAIL OR WITH PEC

The request for the tax code/health card

For the attribution of the tax code to individual persons the taxpayer can choose one of the available services, by submitting the request form (form AA4/8), filled in and signed, and attaching the necessary documentation (in any case the identity document). The form can also be digitally signed.

The requested certificate of the tax code is transmitted to the taxpayer through the chosen channel.
The same methods can also be used for the application for the attribution of a tax code to non-individual persons and, with reference to persons not obliged to submit the application through "ComUnica", also for the request of declaration for a new business activity, change or termination of a business activity for VAT purposes. Please note that the request for the VAT number can be made through the online services Entratel and Fisconline.

Taxpayers can contact directly any office of the Agency or a contact center for any further information.

**AT THE OFFICE**

The link from where to pick up the form to fill out and bring to the office:

<table>
<thead>
<tr>
<th>TAX CODES FOR INDIVIDUAL PERSONS AND RELATED VARIATIONS</th>
<th>PICK UP THE AA4/8 MODEL</th>
</tr>
</thead>
</table>

The form for the request in the office the tax code for persons other than individual persons:

<table>
<thead>
<tr>
<th>TAX CODES FOR PERSONS OTHER THAN INDIVIDUAL PERSONS</th>
<th>PICK UP THE AA5/6 MODEL</th>
</tr>
</thead>
<tbody>
<tr>
<td>(for this service, please attach a copy the identity document of the legal representative)</td>
<td></td>
</tr>
</tbody>
</table>

To go to the office
FIND HERE THE ADDRESSES
2.2 Communication of the IBAN for refunds to the checking account

**ONLINE**

For this type of communication, simply connect to the Italian Revenue website; access the reserved area with your credentials SPID, Electronic Identity Card (CIE) or Pin Fisconline.

On the first page "My desk" you must select "Services for" - "Request" - "Refund credit and other amounts on account" and follow the instructions.

**WITH PEC**

In addition to the normal procedures, the form for requesting refunds to be credited to the current account, digitally signed, may be presented as an attachment to a PEC – registered email message, without the possibility of delegation.

**AT THE OFFICE**

It is possible to pick up the form to fill out to bring to the office:
2.3 Registration of lease agreements and deeds in general

ONLINE

Lease or rental contracts can be registered online using the Agency's telematics services (compulsory for real estate agents and owners of at least 10 properties).

You must access the reserved area of the Italian Revenue with your owned credentials SPID, Electronic Identity Card (CIE) or Pin Fisconline.

On the first page “My Desk”, you should select “Services for” – “Register Lease Agreements” and follow the instructions for “First Registration” or “Subsequent Activities”.

BY E-MAIL OR WITH PEC

The documentation can be sent by e-mail or Pec. In any case, the taxpayer will have to deposit in the office an original of the registered deed, together with the telematics stamp duties and the payment of form F24 if due.

AT THE OFFICE

The RLI model must be used for the registration of rental agreements and for communicating subsequent obligations. In it is necessary to indicate correctly the cadastral data of the property units to be rented.

The link from where to pick up the form to fill out to bring to the office:
There must always attach to the registration request:

- a copy (scan) of the original deed to be registered
- the registration request form (signed)
- the declaration in lieu of affidavit in which the applicant declares that he is in possession of the original of the document and that the image sent is in conformity with the aforesaid original
- an undertaking by the applicant to deposit an original of the document in the office
- a copy of the applicant's identity document
- the payment of the fees due for registration – if it has to be paid.

The **RLI model** must be used for the registration of rental and lease contracts, together with the other annexes.

*to access the service*

FIND HERE E-MAIL AND PEC OF THE OFFICES
2.4 Tax refunds

Requests for refund of direct taxes or VAT (if they have not already been made in the return or TR form) or other indirect taxes, duly signed, can be sent via PEC or e-mail, telematics services or presented at the counter. Any supporting documentation and, in any case, a copy of a valid identity document must be attached to the telematics request.

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AT THE OFFICE

The taxpayer however may contact an Agency office.
2.5 Transmission online of inheritance tax return

**ONLINE**

The telematics service for the inheritance tax return allows the transmission of the filled document to the Revenue Agency. All useful information can be found in a special section of the Agency’s website.

**ATTENTION**

From July 2021, it is also possible to use the web version of the procedure. After accessing the reserved area, the service is available by following the path “Home>Services>Declarations” (in the case of access from the old portal “My desk>Services for>Communicate”) and then clicking on the link “Declaration of inheritance”.

**BY E-MAIL OR WITH PEC**

If the taxpayer cannot transmit autonomously through the telematics channel the inheritance tax return it is possible to transmit to the competent office according to the last residence of the deceased, by e-mail, PEC or telematics channels, the form (conforming to the approved one) filled in and signed, attaching:

- the supporting documentation described in the instructions to the "Inheritance tax return and application for cadastral land registry" available on the Italian Revenue Agency website
- the declaration in lieu of affidavit in which the applicant declares to be in possession of the originals of the necessary documents and declarations, as well as the conformity to the images sent, made by the applicant pursuant to article 47 of Presidential Decree n. 445/2000
- an undertaking by the applicant to deposit the original document in the office at the end of the emergency period
- the identity document(s)
- the F24 form certifying the payment of taxes and self-assessment taxes by the taxpayer or the appropriate form, duly signed, for the request to debit the taxes to a bank or postal account.

Submission by registered letter or other equivalent means of delivery it is also permitted but it is important that clearly indicate the date of delivery. The presentation of receipt will be sent to the e-mail address indicated by the taxpayer in the form or, failing that, by SMS to the telephone number indicated in the form.
Once the return and attachments have been verified, the certificate of submission of the inheritance tax return (certified copy) is made available in the reserved area of the taxpayer who submitted the return in the "Withdraw documents" section.

If the taxpayer does not have the access credentials, it will be sent to the e-mail address indicated in the form or to the one communicated by the person concerned by telephone.

The original of the return sent by e-mail, the originals of the replacement declarations and the other documents provided for in the instructions to the "Inheritance tax return and application for cadastral land registry" must then be produced in original to the office.

**Inheritance tax return paper format - Form 4**

Submission of the inheritance tax return using Form 4, in the remaining cases in which it is accepted may be sent by PEC or e-mail, as an alternative to submission at the office or by registered mail. In the case of sending by PEC or e-mail, in addition to the usual supporting documents, the additional documents indicated in the previous point must also be attached to the return. It is important that the taxpayer provide the Office with their own e-mail address, on which to receive any communications or documentation from the Office, or a telephone number.

In the case of sending by e-mail, Form 4 and the attachments must be delivered to the relevant offices. Once the return and the attachments have been checked, the certificate of submission of the inheritance tax return (form 240) and the scan of the documents of Form 4, printed and signed, will be sent to the e-mail address indicated by the taxpayer.

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**AT THE OFFICE**

For any information needed the taxpayer may contact an Agency office.
2.6 Issue of certificates

@ BY E-MAIL OR WITH PEC

The taxpayer or his delegate may submit, through the e-mail or PEC box or at an office, the request for a certificate filled and digitally signed or a handwritten signature affixed to the scanned request, attaching the necessary documents (always the valid identity document), including the certificate of payment by form F24 of the stamp duty (tax payment code 1599) and special taxes (tax payment code 1538), if due.

The certificate is transmitted to the taxpayer after verification of the payment of the amounts due.

AT THE OFFICE

For any information needed the taxpayer may contact an Agency office.
2.7 The new web service “Submission of documents and applications”

From July 2021, the new web service "Consegna documenti e istanze" (submission of documents and applications) will be available. Thanks to this service, authorised users will be able to submit documents and requests electronically, either following a specific request by the Revenue Agency or on their own initiative for personal needs, and obtain the registration receipt.

This service can be used only if the legislation or the provisions of the Director of the Revenue Agency do not provide for a specific method of submission, transmission or communication.

The new service is very simple and intuitive. In addition, a dedicated guide describing the cooperativity operation gradually is available in the area.

After logging in to the personal authenticated area, the service is available by following the path "Services>Instances>Instances and certificates".
2.8 The new web service “Certificate of assignment of Tax Code and VAT”

From July 2021, a new service will be available in the reserved area ("Certificates" section), through which authorised users can request and obtain tax code and VAT number certificates.

These are certificates attesting to the existence of a valid tax code or VAT number and the associated personal data registered in the Tax Registry.

The service provides for the issue of the certificate in just a few minutes, in the original format and in a certified copy (to be printed and presented if necessary).

After logging in to the personal authenticated area, the service is available by following the path “Services>>requests and certificates”. 
2.9 Communications following the verification of returns

ONLINE

The taxpayer authorized to Fisconline who receives a communication relating to an automated control (article 36-bis of Presidential Decree 600/1973 for income taxes and article 54-bis of Presidential Decree 633/1972 for VAT) or to a formal control of tax returns (article 36-ter of Presidential Decree 600/1973) may directly use the "CIVIS" service, or the assistance service through certified electronic mail (PEC).

AT THE OFFICE

The taxpayer however may contact an Agency office.

As from the 2017 tax year, automatic checks are also carried out on the "Communications of periodic VAT settlement data". In this case, prior to the issuance of the irregularity notice, any inconsistencies found as a result of the check are made available to the taxpayer through a special letter of invitation to compliance, which is published both in the "Cassetto fiscale" - section "L’Agenzia scrive”, and within the service "Fatture e Corrispettivi" - section “Consultazione - L’Agenzia scrive”. 
3. ONLINE SERVICES WITHOUT AUTHENTICATION

Many of the services that the Agency provides at the counter can be used directly on the website, without any registration.

Below some services can be reached directly from this same page by clicking on "GO TO SERVICE".

<table>
<thead>
<tr>
<th>Service</th>
<th>GO TO SERVICE</th>
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<tbody>
<tr>
<td>&quot;CONTACT CENTER&quot;: ONLINE CADAstral DATA CORRECTION</td>
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<tr>
<td>CAR VIGNETTE CALCULATION</td>
<td></td>
</tr>
<tr>
<td>SEARCH FOR RENTAL LEASE PAYMENT IDENTIFICATION CODE</td>
<td></td>
</tr>
<tr>
<td>CALCULATION OF AMOUNTS FOR THE TAXATION OF JUDICIAL ACTS</td>
<td></td>
</tr>
<tr>
<td>QUERYING TElematics MARKings</td>
<td></td>
</tr>
<tr>
<td>CALCULATION OF INSTALMENTS - AUTOMATED AND FORMAL CONTROL OF TAX RETURNS</td>
<td></td>
</tr>
<tr>
<td>VERIFICATION RECEIVED DECLARATION OF INTENT</td>
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<tr>
<td>VERIFICATION OF THE TAX CODE</td>
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<tr>
<td>VERIFICATION OF THE VAT NUMBER</td>
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<tr>
<td>BOOKING APPOINTMENTS</td>
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<td>CALLBACK BOOKING</td>
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<tr>
<td>SEARCH FOR PROFESSIONALS QUALIFIED FOR VISA COMPLIANCE</td>
<td></td>
</tr>
</tbody>
</table>

You can also use the Agency's App for mobile devices (smartphones, tablets), which can be FREE downloaded from the website or the main stores.

APP "AgenziaEntrate"
L’AGENZIA INFORMA

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Follow the agency on: