

DECLARATION OF COMMENCEMENT OF ACTIVITIES, DATA VARIATION OR CESSATION OF ACTIVITIES DUE TO VAT PURPOSES

(SOLE PROPRIETORSHIP COMPANIES OR SELF-EMPLOYED)

FILLING OUT INSTRUCTIONS

(unless otherwise specified, the following articles refer to the Decree of the President of the Republic No. 633 of 26 October 1972 and subsequent amendments)

What is the form for?

This form must be used by sole proprietorship companies and self-employed individuals (such as artists and professionals) in order to declare the commencement of activities, data variation and cessation of activities, as per Art.35.

The form shall be fully typewritten or printed and signed by the owner or his/her representative, and must be submitted within 30 days from the commencement of the activity, that is, from the variation date of any previously communicated data, or from the cessation date of the activity.

At the top of each page of the declaration the tax payer's tax code shall be indicated.

Every page shall be progressively numbered by filling out the correspondent field on the top right corner; the total of the pages of the declaration shall be indicated in the field "filled out parts and signature of the declaration".

In order to properly fill out all parts, and in case the allocated space is not enough, more pages containing the part concerned shall be used.

All data shall not contain abbreviations (e.g.: GIAN CARLO or GIANCARLO and not G.CARLO, SANTA MARIA CAPUA VETERE and not S. MARIA C.V., etc.).

All names and surnames shall not include honorific titles or titles of any nature; married women shall only indicate their maiden surname.

Dates shall be expressed in numbers, in a day, month and year format (e.g. 15th June 2012 = 15 06 2012).

Addresses shall be fully indicated (street or square, house number, building, stairway, flat number, town, village, kilometre and all useful details of the entity location).

The province acronym is the one used for licence plates (ROME = RM: Foreign Country - EE).

In addition, and in compliance with Art. 2 of the Decree of the President of the Republic dated 10th November 1997, No. 442, all **options** and **revocations** regarding VAT and direct taxation shall not be communicated through this form but exclusively using the VO part of the annual VAT return, and by bearing in mind the conclusive actions taken by the tax payer throughout the year. In case of exemption from presenting such VAT return, the VO part shall be presented as an attachment to the income statement.

Non-resident entities

Non-resident entities who own a stable company in Italy as well as the tax representatives they nominated as per Art.17, Paragraph 3, shall use this form to present the declarations detailed in Art.35.

Please note that non-resident entities cannot hold a double VAT status within the State territory. In particular, in the presence of a stable company in Italy, non-resident entities are not allowed to act through a tax representative or through direct identification in order to fulfil the requirements associated with the operations directly carried out by the parent company. Such operations shall be therefore included in the VAT status associated with the stable company acting within the State territory.

Moreover, as per Art. 17, Paragraph 3, tax representation and direct identification institutions are alternatives. Hence, non-resident entities who have the intention to make use of a certain institution instead of a previously adopted one shall close their existing VAT number first.

Where to find the form

The form and the instructions may be downloaded free of charge and printed, also in black and white, from the Internet websites of the Revenue Agency www.agenziaentrate.gov.it and of the Ministry of Economy and Finance www.finanze.gov.it.

How to submit the form

The declarations of commencement of activities, data variation and cessation of activities shall be presented by following the instructions below.

Tax payers who are required to register to the Company Registry:

- through Unique Communication (ComUnica in Italian) by electronic or online means. Such Unique Communication fulfils all administrative requirements in order to register in the Company Registry, and, when required by law, is aimed at social security, support and fiscal purposes as well as obtaining the VAT number.

Tax payers who are not required to register in the Company Registry:

- In two copies directly (or via a delegated person) to any office of the Revenue Agency, regardless of the domicile for tax purposes of the tax payer;
- in one copy via postal service and registered mail, including a photocopy of the declarant's ID, to be sent to any office of the Revenue Agency, regardless of the domicile for tax purposes of the tax payer. In that case the declarations are deemed to have been submitted on the day they have been sent;
- electronically and directly from the tax payer or through the entities delegated to electronically send them as per Art. 3 Paragraph 2-bis and 3, of the Decree of the President of the Republic No. 322 of 22 July 1998 and subsequent amendments. In that case the declarations are deemed to have been submitted on the day the data receipt by the Revenue Agency have been concluded.

PART A

DECLARATION TYPE

NOTE: in case of company donation or transfer, change to sole proprietorship company or other extraordinary operations or subjective substantial transformations involving the extinguishment of the taxable person (boxes of E part) the declaration detailed in Art. 35 shall be presented exclusively by the final entity resulting from the transformation. Therefore, the extinguishing entity (donor, transferor, modified company, etc.) shall not present the declaration of cessation of activities, as such information is acquired through the declaration (of commencement of activities or data variation) to be presented by the new incumbent (donee, transferee, final sole proprietorship company, etc.). In case of transfer and donation of a company branch (box of E part) in which the transformed entity continues to operate with its own VAT registration number, the declaration shall also be presented by such transformed entity, however, the E part shall be exclusively filled out in the declaration presented by the beneficiary or final entity resulting from the transformation. In this case the tax payer shall refer to the instructions in the E part.

Tick one of the following boxes:

1 in case the DECLARATION OF COMMENCEMENT OF ACTIVITIES for natural persons (sole proprietorship companies or self-employed individuals), who started an activity within the VAT imposition, including after a company donation or transfer, or modification to sole proprietorship company or inheritance; please specify the commencement date. The office assigns the tax payer a VAT registration number, which shall not change if the fiscal domicile changes, and shall be valid until the cessation of the activity.

2 in all cases of DATA VARIATION previously communicated by the VAT number holders; please indicate the VAT registration number and the variation date.

The box shall also be ticked if a **new activity** has commenced in addition to others, that is, in case of **cessation of one or more exercised activities** and continuation of other activities (see Subpart B note regarding the exercised activity and venue of exercise).

The box shall also be ticked in the event of data variation as a consequence of a company donation or transfer, modification to a sole proprietorship company, inheritance and company rental.

Among the data variation cases is a company liquidation by the sole proprietor. In that case, please also tick the box . Such communication replaces the one included in the income tax as per Art. 182, Paragraph 1, last sentence, of the TUIR. In that case please indicate the liquidation commencement date as the variation date.

NOTE: in the variation declaration, only the modified data shall be specified in the appropriate fields, whereas the unchanged data shall be omitted, except from the data required in parts B and C about the taxable person and owner. Such data, not including the e-com-

merce field, shall always be indicated in order to achieve the correct acquisition of the declaration in the Tax Registry.

Please not that multiple variations occurred on the same date may be communicated by means of just one form.

3 in case of DECLARATION OF CESSATION OF ACTIVITIES; please indicate the VAT registration number, as well as the cessation date.

The box shall also be ticked by the appointed tax representative as per Art.17, paragraph 3, by an **entities not residing** in the State territory, in the event the latter entities intends to fulfil his/her obligations and directly exercise his VAT related rights, as per Art. 35-ter. In that case the non-resident entities shall present, prior to the VAT related operations, the declaration detailed in Art. 35-ter at the Pescara operating centre, by means of the ANR form (see non-residents Paragraph).

In case of cessation of one or more activities and the continuation of others at the same time, please tick exclusively box **2** (data variation).

4 in case of REQUEST OF DUPLICATE OF VAT REGISTRATION CERTIFICATE by the entities who have lost it; please indicate, if possible, the VAT registration number.

Note: The date of commencement of activities, data variation or cessation of activities cannot be later than the date of the presentation of the form.

PART B

TAXABLE ENTITY

PERSONAL INFORMATION

COMPANY OR TRADE NAME, OR NAME AND SURNAME: please specify the company name, if any, or the name and surname of the tax payer; no abbreviations are allowed. In case of long names honorific, professional and other titles shall be removed.

ADDRESS OF THE FOREIGN OFFICE OF THE NON-RESIDENT INDIVIDUAL: in case of non-resident individual please specify full address, as well as the sole proprietorship company city, that is, the office location for self-employed individuals.

FOREIGN COUNTRY VAT IDENTIFICATION NUMBER: the field shall be filled out by the foreign individuals residing in a different EU country, by specifying the VAT identification number of their EU country or other identification number assigned.

EXERCISED ACTIVITY AND VENUE OF EXERCISE

NOTICE: in this field you must specify the information on the tax payer's activity and the venue of exercise. In case of more than one activity please specify the information of the main activity, as far as the business turnover is concerned at the time of the declaration presentation. The information on the other carried out activities and the other venues of exercise must be specified in the G part.

In case the majority of the exercised and declared activities have just been transferred, the data variation shall not be communicated.

In case a new business is established along with the other exercised and declared ones, the correspondent information shall be specified in this field reserved for the main activity, as long as the new activity is considered to be as such; the data on the previously main and already declared activity must be specified in the G part only in the event of cessation of such activity, by ticking box **C. In all the other cases the previously exercised main activity shall be automatically considered as a secondary activity.**

ACTIVITY CODE: the main activity (as far as the activity turnover is concerned) code must be specified. It shall be deducted from the ongoing business classification at the time of the presentation of the form, which is available at the Revenue Agency offices as well as on the Revenue Agency www.agenziaentrate.gov.it and the Ministry of Economics and Finance websites www.finanze.gov.it.

NOTE: in case one of the stated activities corresponds to the activities detailed in the provision by the Revenue Agency dated 21st December 2006, amended and integrated by provision dated 14th January 2008, the I part shall be filled out and the main clientele ty-

pe shall be specified, as well as whether a public venue of exercise is available or not, and the investments to be made in the first business year.

DESCRIPTION OF THE ACTIVITY: please describe as per the specified activity code.

ESTIMATED BUSINESS TURNOVER: it shall be specified in case of commencement of activities or if a new main activity is established (1 or 2 declaration type of A part) only in the event the turnover for the year or a segment of the year includes, as part of its natural regime, the application of special dispositions regarding compliance with certain obligations or special tax determination criteria (e.g. exempted farmers, entities performing travelling shows and minor performers). The field shall not be filled out by the individuals who intend to make use of the arrangements provided by Art. 1, Paragraph 54, of the Law No.190 dated 23rd December 2014, and by Art. 27, Paragraphs 1 and 2, of the Law Decree No. 98 dated 2011 (see instructions to fill out the Section "Low-tax regimes").

As far as the definition of the turnover is concerned, tax payers shall refer to Art. 20 and 36, as well as to the specific regulations of each low-tax regime.

The estimated turnover shall be expressed in Euro, by rounding up the amount if the decimal fraction equals or over fifty Euro cents, or by rounding it down if it is below such threshold.

INTRA-COMMUNITY PURCHASES OF GOODS AS PER ART. 60-BIS: the box shall be ticked before making intra-community purchases of the goods detailed in the Decree dated 22nd December 2005, issued in implementation of Art.60-bis, by those entities who must present a bill of guarantee or bank guarantee to the relevant office, as per the provision by the Director of the Revenue Agency dated 21st December 2006, issued in implementation of Paragraph 15-ter of Art. 35. The box shall be ticked when submitting the declaration of commencement of activities by those tax payers who are intended to make intra-community purchases of those goods detailed in Art.60-bis at the time, including purchases made on an occasional basis, as well as in the declaration of data variation by those tax payers, holding a VAT number since 1st November 2006, who are intended to make the above purchases in the following three years (circular No. 27 dated 11th May 2007).

NOTE: this box shall not be used to request inclusion in the VIES archive; in such case the I part shall be filled out (see instructions at page 10).

ADDRESS: please specify the sole proprietorship full address, that is, in case of self-employed individuals, their own office address. Any other venue where the main activity is exercised shall be detailed in the G part, section 2.

In case of non-resident entities who rely on a **stable company or a fixed base** please specify its full address.

In case the declaration is filled out by a **tax representative** who is not residing in Italy, the address fields shall not be filled out (see C part).

BOOKKEEPING: tick the box only if the tax legislation associated bookkeeping is partially or totally retained in the specified venue.

LOW-TAX REGIMES

Tax payers who are intended to rely on a LOW-TAX REGIME shall fill out the field by specifying one of the following values:

- 1** in order to adhere to the BENEFICIAL TAX REGIME FOR YOUNG ENTREPRENEURS AND MOBILE WORKERS if they believe to meet the regime requirements detailed in Art. 27, Paragraphs 1 e 2, of the Law Decree No. 98 dated 6th July 2011.
- 2** in order to adhere to the FLAT-RATE SYSTEM OF OPERATORS OF COMPANIES, ARTS OR PROFESSIONS if they believe to meet the requirements detailed in Art. 1, Paragraph 54, of the Law No.190 dated 23rd December 2014.

Tax payers who adhere to a low-tax regime shall not indicate their estimated turnover in the relevant field of the exercised activity part, as such information is one of the requirements for the regime to be implemented, within the criteria defined by each disposition.

E-COMMERCE ACTIVITIES

Please fill out if the entity carries out e-commerce activities.

WEBSITE URL: if the Internet is used to process electronic transactions, within the scope of good and service trading, digital content distribution, financial and stock market operations, tendering and any other e-commerce proceeding, please specify the Website URL.

Please tick the box "YOUR OWN" in case the tax payer is the owner of an independent Website. Please tick the box "HOSTING" in case the tax payer uses a third party website.

INTERNET SERVICE PROVIDER: please specify the entity providing with Internet access and space.

Please tick the box "CESSATION" in case the tax payer ceases the e-commerce activity and continues to exercise VAT related activities. In this case the declaration type to be specified in the A part is type 2.

PART C

THE HOLDER

The **tax code** of the holder shall be also specified by the appointed tax representative, as per Art. 17, Paragraph 3, by a **non-resident entities** previously identified as per Art.35-ter hence already owning it (see Paragraph non-resident entities).

The name and surname of the holder may not be specified if they are already indicated in the tax payer's personal information (B part).

RESIDENCY: please note that, as per Art. 58 of the Decree of the President of the Republic No. 600/1973 natural persons residing in the country have their domicile for tax purposes in the municipality they are registered.

In case of a non-resident entity please specify the domicile for tax purposes of the **tax representative** appointed in the country. On the other hand, if the non-resident entity relies on a **stable company or fixed base** the address shall not be specified in this part as it is already specified in the B part.

In case the domicile for tax purposes has been established by the financial management, by the authorities or upon request of the tax payer, as per Art.59 of the Decree of the President of the Republic No. 600/1973, in a different municipality than the tax payer's civil registration, the provision by the management shall enter into force from the following tax period.

BOOKKEEPING: tick the box only if the tax legislation associated bookkeeping is partially or totally retained in the specified venue.

PART D

THE REPRESENTATIVE

The section shall be filled out **only** in the event the representative is different from the tax payer, such as when the company is undergoing bankruptcy or insolvency, or in case the owner, being under age, incapacitated or debarred, is represented by another person, that is a successor, etc.

In case the **representative is also a depositary** of the bookkeeping, he/she must fill out the F part and specify the address they are retained as well as his/her tax code. If the non-resident tax payer appointed a **tax representative** in Italy, please specify his/her personal information, by using role code 6, that is, role code 10 indicating the tax representative with the restrictions stated in Art. 44 Paragraph 3, second sentence, of the Law Decree No. 331/1993. He/she must comply only with the invoicing, filing and presenting obligations detailed in the Intrastat lists.

If the Tax representative is not a natural person, please specify the entity's personal information in this part, including the tax code in the relevant field "Tax code of the tax representative company" and in the field "Tax code" the legal representative's or Managing Director's Tax code of such company shall be specified, or of any other entity who may sign the declaration by virtue of a special power of attorney.

In case the nomination of the tax representative needs to be communicated as per Art.17, Paragraph 3, instead of a previously appointed entity within the restrictions stated in Art. 44, Paragraph 3, second sentence, of the Law Decree No. 331/1993, pursuant operations involving tax payment or recovery, this part shall be filled out by specifying role code 6; the declaration type in the A part is type 2.

If the non-resident tax payer relies on a **stable company or fixed base** please specify the managing natural person's personal information by using role code 1.

ROLE CODE: please specify the appropriate code from the following chart:

ROLE CODE CHART

- 1 Legal, negotiation or actual representative, Managing Director;
- 2 Representative of under age, incapacitated or debarred individual, support administrator, that is, the curator of the inheritance, administrator of returned inheritance subject to conditions precedent or in favour of an unborn child;
- 3 Bankruptcy administrator;
- 5 Judicial guardian (judicial guard), or judicial administrator representing the seized property, or judicial commissioner (insolvency);
- 6 Tax representative of a non-resident entity;
- 7 Successor;
- 10 Tax representative of non-resident entity with the restrictions in Art. 44, Paragraph 3, of the Law Decree No. 331/1993.

DATE OF PROCESS COMMENCEMENT: please specify the date of the appointing provision regarding role codes 3 or 5.

Please tick the box "CESSATION" exclusively if the representative is no longer needed, for instance, if the under age individual came of age.

In that case the declaration type to specify in the A part is type 2.

PART E

EXTRAORDINARY OPERATIONS - SUBJECTIVE SUBSTANTIAL TRANSFORMATIONS AND RENTAL COMPANIES

SECTION 1 EXTRAORDINARY OPERATIONS - SUBJECTIVE SUBSTANTIAL TRANSFORMATIONS

This section shall be filled out in case of extraordinary operations or subjective substantial transformations, whether these lead to the extinguishment of the transformed entity (boxes **1**): transfer and donation of company, modification of company to sole proprietorship, inheritance) or not (box **2**): transfer and donation of company branch).

The **section shall be filled out exclusively by the beneficiaries of the above transformations** (transferee, donee, etc).

The compilation of this section in the event of subjective substantial transformations leading to the extinguishment of the transformed entity (transferor, donor, etc.) entails the **automatic cancellation of the VAT number** of such entity, and in case of companies, the deletion of the correspondent tax code.

NOTICE: this section shall not be filled out in the event of company transfer or donation in which the transferor or donor retains his/her VAT number or tax code in order to complete the liquidation of the company assets. In that case, such entity shall present its own declaration by filling out section 2.

Please tick the relevant box, according to the specified declaration type in the A part:

TRANSFER AND DONATION OF COMPANY: transformation involving the total transfer of the company: the box shall be ticked by the transferee or donee by specifying the tax codes of the transferors in the relevant fields, if they are not natural persons, or, alternatively the VAT numbers if the transferors or donors are individual entrepreneurs. Such communication leads to the automatic extinguishment of the relevant tax codes or VAT numbers (see note of this section).

The declaration types to be detailed in the A part are:


- type 1, if the transferee or donee with no VAT number commences an activity subject to VAT as a continuation of the transferor or donor's activity; please indicate the transfer or donation date as the commencement date;
- type 2, if the transferee or donee with VAT number continues the transferor or donor's activities; please indicate the transfer or donation date as the variation date.

MODIFICATION OF COMPANY TO SOLE PROPRIETORSHIP: this circumstance is realized through total transfer of the activities from one or more companies to one or more sole proprietorship companies to continue such activities. The box shall be ticked by the sole proprietorship company originated from the modification of the company/ies, by specifying its/their tax code in

the relevant fields.

Such communication leads to the automatic extinguishment of the modified company.

The statement type to be specified in the A part is type 1; please specify the modification date as the commencement date.

 **INHERITANCE:** please specify the VAT registration number of the deceased tax payer. Such communication leads to the automatic extinguishment of the VAT number of the deceased person in the two below situations.

The declaration types to be detailed in the A part are:


- type 1, if the successor with no VAT number commences an activity subject to VAT as a continuation of the deceased tax payer's activity. In that case please specify the date of the death as the commencement date;
- type 2, if the successor with VAT number continues the activities of the deceased tax payer. In that case the VAT number of the successor shall be specified in the A part, and the date of the death shall be the variation date.

In case the successor/s is/are not intended to continue the activity of the deceased tax payer, he/she/they shall fill out the D part and indicate 7 as the role code.

In this last case the possible declaration types of the A part are:

- type 2, if the successor/s does/do not cease the activity due to the company liquidation;
- type 3, if the successor informs of the cessation of the activity and the subsequent closing of the VAT registration of the deceased tax payer.


In both the above cases the VAT number of the deceased tax payer shall be specified as well as the date of the death as the variation or cessation date.

 **TRANSFER AND DONATION OF COMPANY BRANCH:** in this case a company branch is transferred to a sole proprietorship company. The box shall be ticked by the transferee or donee who shall also include the tax codes of the transferors in the relevant fields in case they are not natural persons, that is, the VAT numbers in case such transferors or donors are individual entrepreneurs.


The declaration types to be detailed in the A part are:

- type 1, if the transferor or donor with no VAT number commences an activity subject to VAT following the company branch transfer; please specify the transfer or donation date as the commencement date;
- type 2, if the transferor or donor already has a VAT number; please specify the transfer or donation date as the variation date.


Please note the transferee or donee shall submit the variation declaration in order to communicate any variations, without filling out this part.

 The box shall be ticked by those tax payers who, following the possible above mentioned transformations, are intended to exercise, within the law, their right to purchase goods or services, or to import goods, without paying the tax as per Art. 2, Paragraph 2, of the Law No. 28 dated 18th February 1997.

SECTION 2: CONFERMENT, TRANSFER AND DONATION OF COMPANY BY KEEPING THE VAT NUMBER


This section must be **filled out exclusively by those individuals who transferred their company** through conferment, transfer or donation but still keep their own VAT number in order to complete the liquidation of the company activities. The box  shall be ticked, by specifying the VAT numbers of each sole proprietorship company, that is, the tax codes of the non-natural persons the company was transferred to.

The declaration type in the A part is type 2: please specify the conferment, transfer or donation date as the variation date.

 The box shall be ticked in case the benefit to use the right of purchasing goods and services was transferred without paying the tax as per Art. 2, Paragraph 2, of the Law No. 28 dated 18th February 1997.

SECTION 3 COMPANY RENTAL

TENANT - Notice for use of the transferred ceiling (Art. 8, Paragraph 4)

 **ACQUISITION OF RENTED COMPANY:** the box shall be ticked by those individuals who ac-

quire a rented company or company branch **exclusively** in the event the associated contract expressly includes the transfer of the benefit to use the right of purchasing goods and services without paying the tax as per Art. 2, Paragraph 2, of the Law No. 28 dated 18th February 1997. The VAT number of the sole proprietorship company renting out the company shall be specified, or, in the event the granter is not a natural person, the tax code.

Ticking such box **corresponds to informing the relevant office** as per Art.8, Paragraph 4. The possible declaration types in the A part are:

- type 1, if the tenant with no VAT number commences an activity subject to VAT following the rental; please specify the rental contract commencement date as the commencement date.
- type 2, if the tenant already has a VAT number; please specify the rental contract commencement date as the variation date.

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- 5** RENTAL OF THE SOLE COMPANY: the box must be ticked by those individuals temporarily suspending the activities following the rental of the sole company. Please note a sole company is defined as a company with no secondary activities. Please indicate the type of declaration 2 in the A part and the rental contract date as the variation date.
- 6** REVOKING THE COMPANY RENTAL: the box must be ticked by those individuals who are starting their activities again following the termination of the rental contract. The declaration type to be specified in the A part is type 2. Please specify the contract termination date as the variation date.

PART F

VENUES TO RETAIN BOOKKEEPING

SECTION 1 DEPOSITARIES AND VENUES TO RETAIN BOOKKEEPING

Please specify the **tax code or codes** if the depositaries are different from the entity indicated in the C part (owner) as well as the information on the **venues to retain** bookkeeping.

As far as the communication types are concerned please:

- tick box **A** at the commencements of the activities, in order to indicate a new depository or a new venue to retain bookkeeping;
- tick box **C** to inform of the cessation of a previously indicated depository or to inform the bookkeeping is no longer retained in a previously indicated venue.

In case the **replacement of a depository** is to be communicated, box **C** by indicating the replaced depository tax code and by omitting the venue or venues the bookkeeping used to be retained, box **A** should be ticked in the second section by specifying the tax code of the new depository as well as the venue or venues the bookkeeping is currently retained.

In case the **variation of one or more old venues to retain the bookkeeping** is the sole information to be communicated, box **C** should be ticked in the first section by specifying the tax code of the

depository as well as the replaced retaining venue or venues; box **A** should be ticked in the second section by specifying the tax code of the depository as well as the new venue or venues to retain the bookkeeping.

SECTION 2: VENUES TO RETAIN THE INVOICES ABROAD

This section details the venues to electronically retain invoices, registries and other VAT related documents, in a country other than that of the issuing entity (Art. 39).

As far as the communication types are concerned please:

- tick box **A** at the commencement of activities, i.e. to specify a new venue for retaining;
- tick box **C** to communicate the cessation of a venue for retaining previously communicated.

In order to correctly fill out the part, please note that if the allocated space is not enough, more pages containing the part concerned should be used.

PART G

INFORMATION ON THE EXERCISED ACTIVITIES

SECTION 1: OTHER EXERCISED ACTIVITIES

The activities exercised on a regular basis and VAT related, for which a different activity code may be used, shall be specified, without including the main activity specified in the B part (see subpart B notice on the exercised activity and venue of exercise).

As far as the communication types are concerned please:

- tick box A at the commencement of activities, that is, in case of a new activity, including following subjective substantial transformations or extraordinary operations;
- tick box C in case of cessation of a previously exercised activity, also following subjective substantial transformations or extraordinary operations.

ACTIVITY CODE: it shall be found in the chart detailing the ongoing classification of the economic activities at the time of the statement.

BUSINESS TURNOVER: the estimated business turnover shall be exclusively indicated in case of a new activity, in the situations and by the means detailed in the B part. Such amount shall be expressed in Euro, by rounding up through the above mentioned criteria.

SEPARATE BOOKKEEPING: please tick the box if the tax payer applies the tax separately for that specific activity, due to the Legislation or as an option, as per Art. 36 or other related dispositions.

SECTION 2: OTHER VENUES WHERE ACTIVITIES ARE EXERCISED

This section shall be filled out in case the main activity or the other activities are exercised in venues not detailed in the B part.

As far as the communication types are concerned please:

- tick box A in case a new activity is commenced, that is, a new office is opened;
- tick box C in case an existing office is closed.

OFFICE TYPE: please check the following chart

1 Section	4 Plant	7 Deposit	A Others
2 Branch	5 Office	8 Laboratory	
3 Warehouse	6 Shop	9 Construction sites	

In case of abroad address please specify the city in the "Address" field, the country in the "Municipality" field and the EE abbreviation in the "Province" field.

BOOKKEEPING: please tick the box if the bookkeeping as per the Legislation is partially or totally retained in the specified venue.

In order to correctly fill out the part, please note that if the allocated space is not enough, more pages containing the part concerned should be used.

PART H

PRESUMPTION OF TRANSFER - REPRESENTATION RELATIONS, ART 1, PARAGRAPH 4, DECREE OF THE PRESIDENT OF THE REPUBLIC No. 441/1997

This part shall be filled out in compliance with Art. 1, Paragraph 4, of the Decree of the President of the Republic No. 441/1997 in order to overcome the presumption of transfer as per Art. 1, Paragraph 1 of the above mentioned decree. Such presumption includes the acquired, imported or produced goods which are not located on the tax payer or his/her representatives' operating sites.

Please note that such communication is an evidence of the representation relation, as long as it is issued prior to the goods delivery to the representative.

Please specify the VAT number of the representative (if he/she is a natural person), or the tax number of the representative (if he/she is not a natural person), where the tax payer deposits his/her goods. The declaration type to indicate in the A part is type 2; please specify the appointment of a representative date as the variation date.

For further details see Circular no. 193/E of 23 July 1998.

PART I

OTHER INFORMATION ON THE COMMENCEMENT OF ACTIVITIES

The compilation of the part shall be executed exclusively at the time of the submission of the de-

claration of commencement of activities and requires the information detailed in the Provision by the Director of the Revenue Agency dated 21st December 2006, amended and integrated by the Provision dated 14th January 2008, issued in the implementation of the Paragraph 15-ter of the Art. 35 (circular No. 27 dated 11th May 2007).

Please specify the email address, the phone number, fax and the website (if any) not used for e-commerce purposes (already specified in the B part).

INFORMATION ON THE PROPERTY TO BE USED TO CARRY OUT THE ACTIVITIES

The required information on the property to be used to carry out the activities shall be specified, including the relevant land-registry data.

In the "owner of the property" field, please specify:

- the code "P" if owned;
- the code "D" if possessed (rental, loaned). In this case, please specify the registration information in the relevant contract.

In the "Land-registry type" field, please specify:

- the code "F" if it is a building;
- the code "T" if it is land.

The "**Intra-community operations**" field shall be filled out by the tax payers who are willing to carry out intra-community operations in order to be included in the VIES archive (see provision of the Director of the Revenue Agency dated 15th December 2014).

INFORMATION ON THE EXERCISED ACTIVITY

The following fields shall be filled out exclusively by those entities who indicated in the B part one of the activities detailed in the Provision by the Director of the Revenue Agency dated 21st December 2006, amended and integrated by the Provision dated 14th January 2008.

In the "cliente type" field one of the following codes shall be specified:

- "1" if it is a company;
- "2" if it is a public institution;
- "3" if it is an end-user;
- "4" if other.

The "public venue of exercise" box shall be ticked if the activity is exercised in an open to the public venue.

The "initial investments" box shall be filled out by ticking the relevant box according to the amount in Euro of the above investments.

ATTACHMENTS In this box you must specify all documents requested by the office and presented along with the declaration, aimed at establishing genuine use of the subjective and objective items detailed in the form.

FILLED OUT PARTS AND SIGNATURE OF THE DECLARATION Please specify the partially or totally filled out part as well as the total number of pages the declaration is made of. The declaration, as per Art.1 Paragraph 3 of the Decree of the President of the Republic No. 322 dated 22nd July 1998, and following amendments, shall be signed by the owner or whoever holds the legal or negotiating representation. Please specify the tax code of the signing entity in the relevant box, as well as in the C and D parts.

DELEGATION Such part shall be filled out if the form is submitted through a delegated person. In that case the delegated person shall produce the ID of the delegating entity at the office, as well as his/her own ID. If the delegating entity's ID is a photocopy, it shall be handed over to the office.

COMMITMENT TO ELECTRONIC SUBMISSION The part shall be filled out and signed by the intermediary who submits the declaration. The intermediary shall specify:

- its own tax code;
- if registered in the Tax Support Centre (CAF in Italian), its registration number;
- the date (day, month and year) of the commitment to submit the declaration.

The first box shall be ticked if the declaration has been filled out by the tax payer, the second box shall be ticked if the declaration has been filled out by whoever is in charge of sending it.

The declarations of commencement of activities , data variation or cessation may be submitted by electronic means:

- 1) directly, through the tools available in the electronic service section of the Revenue Agency website, which may be accessed through your personal information.
- 2) through authorized intermediaries

1) **Direct electronic filing**

The taxpayers who prepare their own declaration can file it directly, with no authorized intermediary; in this case the declaration is considered to be filed on the day of completion of receipt by the Revenue Agency.

The filing of the declarations is proven by the communication issued by the Revenue Agency acknowledging receipt.

The taxpayers who choose to file their declaration directly must use:

- the electronic **Entratel** service, whenever the obligation exists to file the declaration of the withholding agents (Form 770, simplified or ordinary), in relation to more than twenty persons;
- the electronic **Fisconline** service, whenever the obligation exists to file the declaration of withholding agents for no more than twenty persons or, despite the obligation to electronically file the other declarations as laid down by Presidential Decree No. 322 of 22nd July 1998 and subsequent amendments, they are not required to file the declaration of withholding agents.

Such presentation method shall also be used in the event the individual chooses to submit his/her declaration electronically, without being mandatory.

Activation/qualifying procedure

The methods for obtaining authorization to use the online service Fisconline or Entratel are available on the website of the Revenue Agency at: www.agenziaentrate.gov.it.

2) **Electronic submission through authorized intermediary entities**

Authorized entities (Art.3, Paragraph 3, of the Decree of the President of the Republic No. 322/1998)

The intermediaries reported in art. 3, par. 3, of the Presidential Decree No. 322 of 22nd July 1998 and subsequent amendments, are required to electronically submit to the Revenue Agency, using the Entratel electronic service, both the declarations prepared by them on behalf of the declarant and the declarations prepared by the taxpayer for which they have taken on the obligation of electronic filing. In addition, those professional bureaux and service companies where at least half of the members or over half of the social capital is owned by the parties registered in registers, boards, or rolls shall submit electronic declarations detailed in Art.35, in compliance with the Executive Decree dated 18th February 1999.

These subjects can fulfil their obligation of electronically filing the declarations also by using companies participated by national counsels or by the registers, boards or rolls as specified in the above mentioned decree, by the relevant enrolled subjects, by the associations representing them, by the relevant social security systems, by the single members of said associations.

Documentation the intermediary shall hand over to the declarant and proof of presentation of the declarations detailed in Art. 35

Based on the provisions contained in the above-mentioned Presidential Decree No. 322 dated 22nd July 1998, and subsequent amendments, the authorized intermediary shall:

- issue the declarant, along with the receipt of commencement of activities, data variation or cessation or taking up his/her appointment, the commitment to electronically submit to the Revenue Agency the information therein, and specify if the declarations have been handed over after compilation or will be filled out by him/her; such commitment shall be dated and signed by the intermediary, including if issued in the text form. The date of the undertaking, together with the personal signature and tax code, must be set out in the aforesaid communications in the section headed "Undertaking to electronic filing" to appear on the front page of the return;
- issue the declarant, within 30 days of the deadline provided for the electronic filing of the declaration, with the original declaration (the details of which were transmitted electronically), drawn up on a form which complies with the one approved by the Revenue Agency. A copy of the notification from the Revenue Agency confirming receipt of the communication must also be provided to the declarant. Such notification of electronic receipt detailing the VAT number of the tax payer in case of commencement of activity, is a proof of the presented statements of the activity commencement, data variation or cessation by the declarant, and shall be retained by the latter, along with their original copies and the rest of the documentation, and duly signed, for the period detail-

- led in Art.43 of the Presidential Decree No. 600 of 29th September 1973 during which period the Revenue Agency may carry out audits;
- keep a copy of the communications transmitted (on computerized media), for the same period of time provided for in article 43 of the Presidential Decree No. 600 of 29th September 1973, should the Revenue Agency require it to be exhibited in the event of an audit being carried out.

NOTICE: digital documents relating to tax compliance provisions must be stored in accordance with the Decree of the Ministry of Economy and Finance of 17th June 2014 "Ways of fulfilment of the fiscal duties relative to IT documents and to their reproduction in different types of support - Article 21, paragraph 5, of Legislative Decree No. 82/2005".

Notification of the electronic submission of the declaration

The notification by the Revenue Agency confirming that the declaration has been electronically submitted via the electronic service is transmitted electronically to the user who filed it. Such notification is available in the section of the Revenue Agency website devoted to electronic services.