



THE ITALIAN REVENUE AGENCY 2009



Central Directorate for Services to Taxpayers - Area for services to users
Press Office

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THE ITALIAN REVENUE AGENCY

The Italian Revenue Agency is a non ministerial public body and performs the functions and obligations imposed by law in the field of taxes and fiscal duties.

Its purpose is to achieve the highest level of compliance with tax obligations by simplifying the relationship with taxpayers, providing information and assistance, as well as carrying out controls aimed at fighting non-compliance and tax evasion, in observance of the principles of legality, impartiality and transparency, and according to criteria of efficiency, profitability and effectiveness.

The Agency works on the basis of a full managerial and operational responsibility under the supervision of the Minister of Economy and Finance, who holds responsibility for policy-making. The Agency has full autonomy in regard to regulations, management, assets, organization, accounting and finance.

The relationship between Ministry of Economy and Finance and Agency is regulated by a three-year Convention, with annual adjustment for each financial year, whereby services to be ensured, targets to be achieved and the related resources are identified.

The Agency promotes and provides services for the administration of taxes falling within the competence of the Regions and other local authorities, with which agreements are entered to for the settlement, assessment, collection and litigation of the respective taxes.

OBJECTIVES OF THE AGENCY IN BRIEF

- simplifying the relationship with taxpayers;
- improving quality of information and assistance services;
- strengthening action against tax evasion;
- achieving the highest level of efficiency, also by means of innovative schemes of organization and planning
- promoting image, authority and role of the Agency.

THE GOVERNANCE STRUCTURE

GENERAL DIRECTOR

Attilio Befera

EXECUTIVE COMMITTEE

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

BOARD OF AUDITORS

Giovanni De Simone (Chairman)
Maurizio Lauri (Permanent member)
Ines Gandini (Permanent member)
Roberto Anatrini (Substitute member)
Speranzina De Matteo (Substitute member)

THE GENERAL 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, upon proposal of the General 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 General Director includes in the agenda.

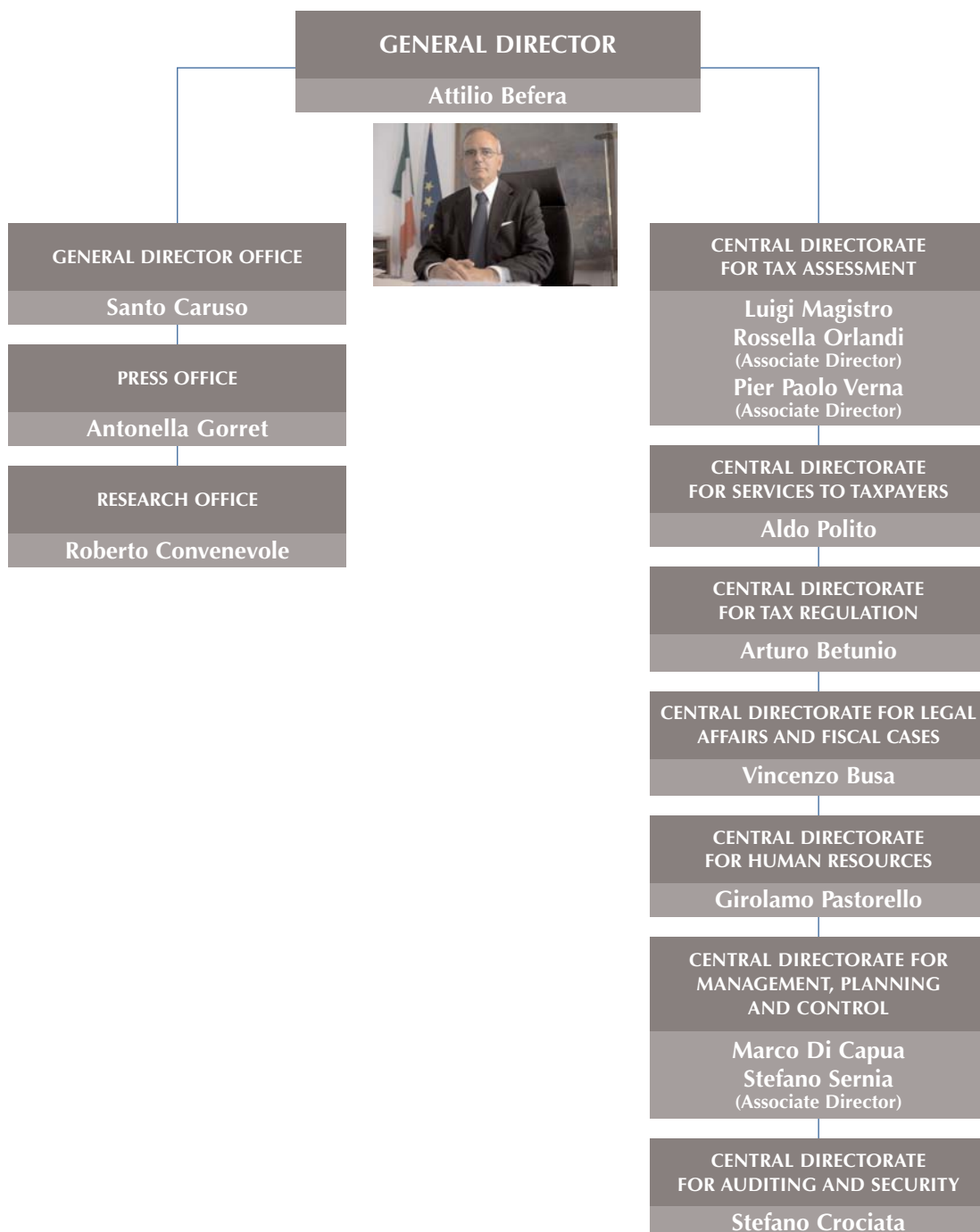
THE BOARD OF AUDITORS

- 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 STRUCTURE

At central level the Agency is organized in

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



CENTRAL DIRECTORATES FUNCTIONS

CENTRAL DIRECTORATE FOR TAX ASSESSMENT

It is in charge with 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, 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 on line services; it implements the instruments supporting the settlement, acquisition and refund of taxes.

CENTRAL DIRECTORATE FOR TAX REGULATIONS

It is in charge with the interpretation of regulations concerning taxes falling 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 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 risk management, 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

GENERAL DIRECTOR OFFICE

It performs functions of technical-administrative support to the General Director, the Executive Committee and the Board of Auditors; it is in charge with the promotion of institutional events, information campaigns, the “Fisco e Scuola” project and 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.

PRESS OFFICE

Reporting directly to the Agency General Director, it manages the relations with the information media and other institutional partners; it runs the assembling of the daily press review and coordinates the communication activities at local level.

For the management, updating and development of the Agency website, the Press Office works in collaboration with the Multimedia Communication office of the Central Directorate for services to taxpayers.

RESEARCH OFFICE

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

TERRITORIAL STRUCTURE

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

CORSO FEDERICO II°, 9
67100 - L'AQUILA

Direttore: Giovanni Achille SANZÒ

BASILICATA

VIA DEI MILLE, C.DA CANALE
85100 - POTENZA

Direttore: Hildegard Olga UNGERER

BOLZANO

PIAZZA TRIBUNALE, 2
39100 - BOLZANO

Direttore: Goffredo PISCOPO

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: Rossella ROTONDO

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: Giuseppe GREGGIO

TRENTO

VIA BRENNERO, 133
38100 - TRENTO

Direttore: Pierluigi MERLETTI

UMBRIA

VIA CANALI, 12
06100 - PERUGIA

Direttore: Gennaro ESPOSITO

VALLE D'AOSTA

PIAZZA MANZETTI, 2
11100 - AOSTA

Direttore: Carmelo RAU

VENETO

Palazzo Erizzo - CANNAREGIO 2139
30100 - VENEZIA

Direttore: Ildebrando PIZZATO

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

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

Control Office administers 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.

The **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 2008 amount to Euro 2,859,126,549, covering the operating costs and the staff incentive fees.

Moreover, an amount of Euro 118,470,000 comes from services rendered by the Agency to other bodies.

HUMAN RESOURCES

By 31st of December 2008, the total number of the Agency human resources, per area of placement, is as follows:

| Area of Placement | Employees |
|--------------------------|------------------|
| Managers | 661 |
| Third area | 20,724 |
| Second area | 14,138 |
| First area | 45 |
| TOTAL | 35,568 |

FIGURES IN 2008

ASSISTANCE TO TAXPAYERS AND SERVICES PROVIDED

| | |
|---|------------|
| • Number of taxpayers assisted by CAM (Multi channel assistance service) | 1,909,434 |
| • Number of visits to the web site www.agenziaentrate.gov . | 55,711,494 |
| • Number of visits to local offices | 7,667,784 |
| • Services provided | 9,051,924 |
| • Taxpayers assisted on appointment | 1,136,816 |
| • Recording of deeds and inheritance declarations | 2,269,912 |
| • Assistance for communications and notices of payment concerning tax returns | 1,205,721 |
| • Issue, changes and terminations of VAT registration numbers | 797,458 |
| • Issue, change, duplicate of tax identification number and health cards | 1,616,904 |
| • Free Booklets published and distributed in 2008 | 1,900,000 |
| • Project "Fisco e Scuola": carried out events | 1,200 |

RULING AND LEGAL OPINIONS

| | |
|--|--------|
| • Ordinary ruling, rulings on Controlled Foreign Companies and on the anti-avoidance regime, requests of non-application of anti-avoidance rules, legal opinions delivered upon requests of professional associations and of offices of the Tax Administration | 19,171 |
| • Ordinary ruling as defined by Article 11 of Law no. 212/2000 | 9,042 |

CONTROLS AND AUDITS

| | |
|--|-----------|
| • Controls on direct taxes, VAT, Irap (standing for Tax on the revenue of productive activities), Register tax | 701,242 |
| • Audits and controls targeted on taxpayers of relevant fiscal interest | 2,303 |
| • Audits and controls targeted on other taxpayers | 15,006 |
| • Control on the fulfilment of tax obligations | 102,367 |
| • Formal controls (direct and register taxes) | 1,663,647 |

TAXES ON LINE

| | |
|--|------------|
| • Total tax returns received on line | 37,155,740 |
| • Other documents received on line | 14,726,844 |
| • Number of accesses to the service "Cassetto Fiscale" (a sort of taxpayer personal folder) | 6,851,500 |
| • Number of on-line fulfilments (registration of leasing contracts, on-line payments, registration of deeds) | 7,611,389 |

ASSISTANCE - INFORMATION - SERVICES

BY PHONE

☎ **848.800.444**

- **Call centre with operator**

The service is available from Monday to Friday from 9 am to 17;

Saturday from 9 am to 13

For inquiries on general tax information, refunds and assistance

- **Automated operator**

General information on taxes

☎ **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

ON LINE

- **www.agenziaentrate.gov.it**

Information, forms, regulations, on line services, assistance and web mail

- **www.fiscooggi.it**

On-line magazine



INTERNATIONAL ACTIVITY

In view of widening the framework of its international activities, 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, EC 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 (CIAF/CIAT)



- EUROsociAL Fiscalidad

