

JUNE 2003

GIUGNO 2003

AGENZIA DELLE ENTRATE ITALIAN REVENUE SERVICE



Un organismo moderno al servizio del Paese
per un sistema tributario equo ed efficiente

*A modern organisation serving the State
through a fair and efficient tax system*

UFFICIO RELAZIONI ESTERNE
EXTERNAL RELATIONS

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Constituted in 1999 by Legislative Decree n. 300, Italian Revenue Service has been operating since 1 January 2001. As of 2003 it is therefore in its second year.

Italian Revenue Service carries out all functions regarding the administration, assessment and collection of taxes.

Italian Revenue Service is a no-profit public body acting under the supervision of the Minister of Economics and Finance who maintains control over policy orientation. As such, Italian Revenue Service takes full managerial and operational charge of its affairs and is autonomous as regards regulations, administration, assets, organisation, accounting and finance. However, its internal general directives must be submitted to the Minister for approval.

The Minister of Economics and Finance and Italian Revenue Service set out services to be provided, targets to be reached and the assignment of related financial resources in an yearly protocol. Italian Revenue Service can however raise further revenue for the provision of services to public and private companies and organisations.

Italian Revenue Service draws up its financial statement in compliance with the civil code.

Italian Revenue Service has a Steering Committee, in office for 5 years, which deliberates on:

- The Statute
- Accounting rules
- Administrative rules (relating to the organisation and running of the Italian Revenue Service, employing personnel, staff levels and access to managerial positions, the set-up of offices at central and peripheral level, etc.).

As of the date of this brochure's printing, a legislative decree on the reorganisation of the Ministry of Economics and Finance and of tax agencies is going to be published in Italian official gazette.

THE TARGETS OF ITALIAN REVENUE SERVICE

In the performance of its institutional functions, Italian Revenue Service aims at:

- simplifying relations with the taxpayer
- improving help and information services
- implementing stronger measures against tax evasion
- attaining optimal efficiency involving innovatory organisation and planning models.

At management level, Italian Revenue Service comprises:

THE DIRECTOR: Raffaele Ferrara

THE STEERING COMMITTEE: Raffaele Ferrara (president)
Attilio Befera
Marco Di Capua
Francesco Lettieri
Silvia Giannini
Roberto Monducci
Enrico Pardi

THE AUDITORS COMMITTEE: Luigi Pacifico (president)
Mario Parchitelli
Donato Pellegrino

Italian Revenue Service is organised into:

CENTRAL AND REGIONAL MANAGEMENT DEPARTMENTS, having mainly programming, orientation, co-ordination and control functions;

LOCAL OFFICES, with general operating functions.

The central organisation is composed of:

- 4 Staff Offices of Italian Revenue Service's director;
- 7 Central Management Departments.

Central Management Functions



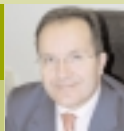
THE DIRECTOR OF ITALIAN REVENUE SERVICE

Raffaele Ferrara



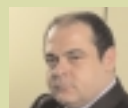
PLANNING AND CONTROL

Marco Cuccagna



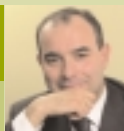
TAX ASSESSMENT

Marco Di Capua
Aldo Polito (assistant)



EXTERNAL RELATIONS

Antonio Iorio



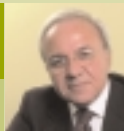
GENERAL AFFAIRS

Federico Abatino



INFORMATION TECHNOLOGY

Alberto Fenu



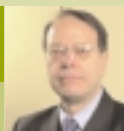
FINANCE AND ADMINISTRATION

Attilio Befera



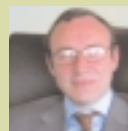
ECONOMIC RESEARCH

Roberto Convenevo



INTERNAL AUDIT AND SECURITY

Luigi Magistro



HUMAN RESOURCES

Girolamo Pastorello



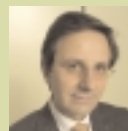
TAX SYSTEM MANAGEMENT

Gianni Giammarino



TAX REGULATIONS AND LITIGATION

Vincenzo Busa





Central Functions

PLANNING AND CONTROL

Verifies that the results achieved by Italian Revenue Service are in line with strategic planning targets plans and supervises the yearly protocol with the Ministry of Economics and Finance, and liases with the State Auditors Department.

EXTERNAL RELATIONS

Liases with the press, deals with the publication of material for taxpayers and information on Italian Revenue Service's programmes and activities. Publishes the online magazine fiscooggi.it, manages Italian Revenue Service website (www.agenziaentrate.it) and organises events throughout the state to provide the taxpayers with information on the tax system.

INFORMATION TECHNOLOGY

In charge of strategic planning of information and management systems, automation of procedures and IT and remote technology contract administration.

ECONOMIC RESEARCH

Conducts economic and tax research including comparative studies with foreign tax administration systems aimed at gathering information which can be used by Italian Revenue Service to define programmes and corrective measures.

Central Management Functions

TAX ASSESSMENT

Plans, directs and co-ordinates assessment control, analyses forms of tax evasion, gathers and processes information which can be used to evaluate the need for investigations, for which it defines strategies and methods. It also takes an active part in major tax investigation operations.

GENERAL AFFAIRS

Carries out a general management role, and collaborates specifically in programming, developing and monitoring strategic inter-functional projects.

FINANCE AND ADMINISTRATION

Deals with accountancy management, budget and financial reports, procurement and logistics.

INTERNAL AUDIT AND SECURITY

Verifies that administration and accounting processes are carried out correctly, conducts investigations into the proper application of rules by offices, co-ordinates Italian Revenue Service security activities in external relations, ensures risk prevention and manages security.

HUMAN RESOURCES

Carries out functions relating to the recruitment, placement, management and administration of personnel. It is in charge of trade union relations, personnel training and organisation of work.

TAX SYSTEM MANAGEMENT

Designs tax forms, controls the acquisition and processing of tax returns and documents, manages online help, processing and payment services, defines tax refund procedures.

TAX REGULATIONS AND LITIGATION

Interprets and assesses correct application of rules, answers major appeals, provides indications for handling tax litigation.

le Direzioni regionali e provinciali

ABRUZZO CORSO FEDERICO II°, 9 67100 - L'AQUILA Direttore: Stefano SIMEONE		BASILICATA VIA DEI MILLE, C.DA CANALE 85100 - POTENZA Direttore: Giuseppe CARLETTA		CALABRIA VIALE ISONZO (LOC. CORVO) 88100 - CATANZARO Direttore: Castrenze GIAMPORTONE	
CAMPANIA VIA DIAZ, 11 80133 - NAPOLI Direttore: Filippo ORLANDI		EMILIA ROMAGNA VIA MARCO POLO, 60 40100 - BOLOGNA Direttore: William ROSSI Direttore aggiunto: Francesca LORENZI	 	FRIULI V. GIULIA VIALE MIRAMARE, 7 34100 - TRIESTE Direttore: Franco Carmine LATTI	
LAZIO VIA CAPRANESI, 60 00186 - ROMA Direttore: Carlo DI IORIO Direttore aggiunto: Antonio PALMIERI	 	LIGURIA VIA FIUME, 2 16121 - GENOVA Direttore: Antonio VIOLA		LOMBARDIA VIA MANIN, 25 20121 - MILANO Direttore: Massimo ORSI Direttore aggiunto: Oreste SACCONI	 
MARCHE VIA PALESTRO, 15 60100 - ANCONA Direttore: Orlando DE MUTIIS		MOLISE VIA SCATOLONE, 4 86100 - CAMPOBASSO Direttore: Guglielmo MONTONE		PIEMONTE CORSO VINZAGLIO, 8 10121 - TORINO Direttore: Giorgio PIRANI Direttore aggiunto: Loris BARTOLUCCI	 
PUGLIA VIA AMENDOLA, 201/7 70126 - BARI Direttore: Salvatore DI GIUGNO		SARDEGNA VIA BACAREDDA, 27 09100 - CAGLIARI Direttore: Paola SPAZIANI		SICILIA VIA KONRAD ROENTGEN, 3 90146 - PALERMO Direttore: Aldino Bruno MAZZARELLI	
TOSCANA VIA DELLA FORTEZZA, 8 50129 - FIRENZE Direttore: Enrico PARDI Direttore aggiunto: Filippo PETRERA	 	TRENTINO A. A. - BOLZANO PIAZZA TRIBUNALE, 2 39100 - BOLZANO Direttore: Ciro DE SIO		TRENTINO A. A. - TRENTO VIA BRENNERO, 133 38100 - TRENTO Direttore: Ildebrando PIZZATO	
UMBRIA VIA CANALI, 12 06100 - PERUGIA Direttore: Alberto TIEZZI		VALLE D'AOSTA PIAZZA MANZETTI, 2 11100 - AOSTA Direttore: Domenico MOLÈ		VENETO Palazzo Erizzo - CANNAREGIO 2139 30100 - VENEZIA Direttore: Francesco MICELI Direttore aggiunto: Alessio VACCARIELLO	 

Regional and provincial management departments

l'organizzazione sul territorio

A livello regionale:

- **19** Direzioni regionali (una per ciascuna delle regioni)
- **2** Direzioni provinciali (Trento e Bolzano)

Le Direzioni regionali e provinciali esercitano funzioni di programmazione, indirizzo, coordinamento e controllo nei confronti degli uffici periferici. La loro articolazione interna in settori ed uffici varia in funzione della consistenza della regione.

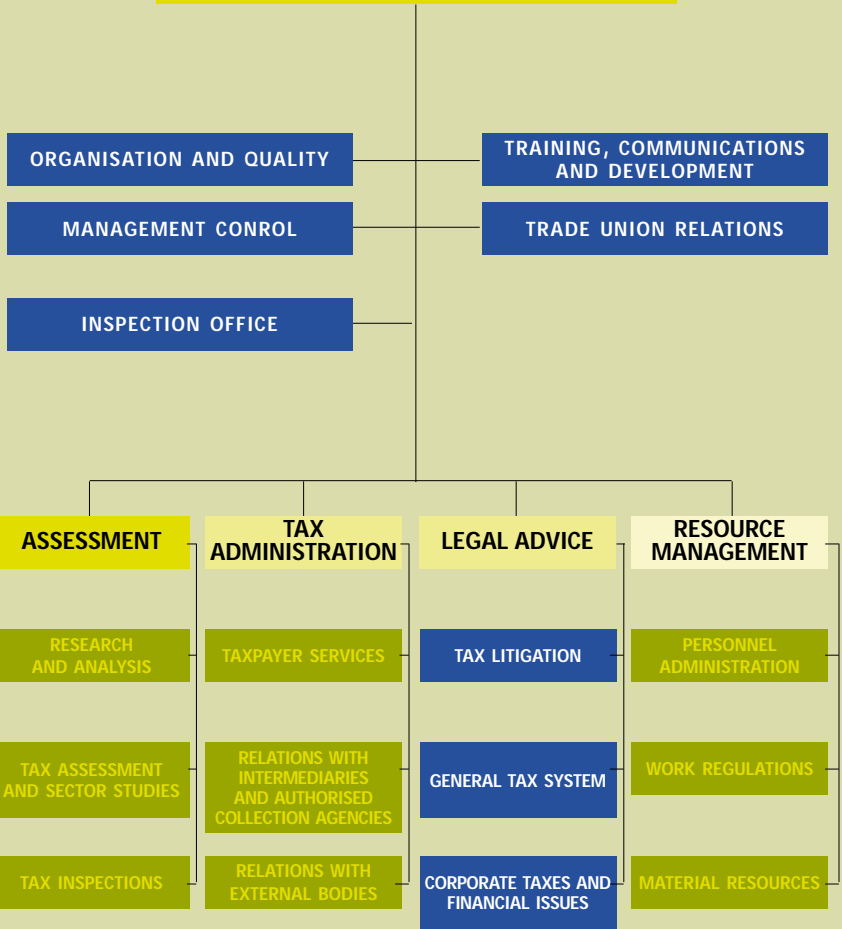
Nation-wide organisation

Regional level:

- **19** Regional Management Departments (one per region)
- **2** Provincial Management Departments (Trento and Bolzano)

The Regional and Provincial Management Departments plan, direct, co-ordinate and control the functions of the peripheral offices, and are internally organised into sections and offices which vary according to the administrative requirements of the region.

REGIONAL MANAGEMENT DEPARTMENTS

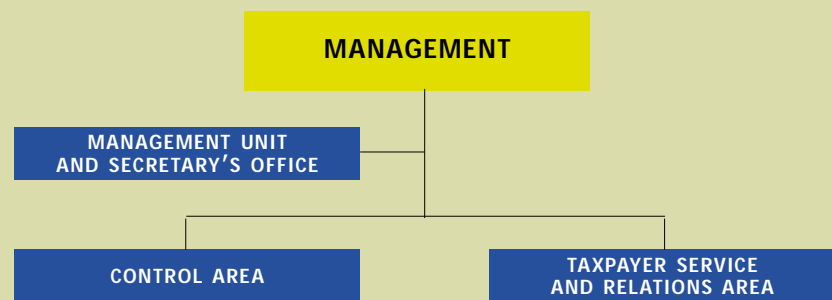


LOCAL LEVEL:

Italian Revenue Service has some 400 local offices throughout the country. These offices, which are fundamental to the activities of Italian Revenue Service, provide information and assistance to taxpayers, administer taxes, assessments, tax collection and deal with disputes. In the major metropolitan areas, various district offices have been set up to assure even coverage of the area (8 in Rome, 6 in Milan, 4 in Turin, etc.). To assure that financial administration is capillary, many local offices have decentralised branches which provide taxpayers with the information and assistance they require.

Taxpayers can easily locate their local office using the search function at www.agenziaentrate.it.

Organisation model of local offices:



Local offices now incorporate the functions previously carried out by four separate offices (Direct Tax Office, VAT Office, Registration Office and Local Tax Police). This gradual changeover, which began in 1997, was completed at the start of 2003. This was a major reorganisation which did not involve simply incorporating facilities under one roof, but marked the introduction of an entirely new structural model on a per-function rather than per-sector basis. Plans are underway to set up new taxpayer help and information areas within local offices in the knowledge that improving standards of service plays a key role in achieving tax compliance.

The organisation model places emphasis on aspects such as the multi-role capability of staff and team work, which not only improve quality standards but act as strong incentives to career advancement.

Local office activities should not be viewed and run as simple “administrative business” but rather as processes which meet the service requirements of the general public, the targets of the administration and the legitimate expectations of the taxpayer.

In keeping with these goals, and in order to further improve relations between taxpayer and Italian Revenue Service, a service is now available in more than 50 offices, as indicated at www.agenziaentrate.it, which enables the public to book an appointment with a member of staff and avoid time-wasting queues. This service will be extended to all Italian Revenue Service’s offices by the end of 2003. Bookings can be made by calling CUP (Booking Center, nation-wide number 199-126003, 24 hours a day, maximum charge 0.14 euro per minute) or by following instructions on Italian Revenue Service website and consulting an agenda which displays a list of offices and available dates and times.

general targets for 2003

FEDERAL TAX SYSTEM

IN A NATIONAL SCENARIO THAT FAVOURS A MOVE TOWARDS INTRODUCING A FEDERAL TAX SYSTEM, ITALIAN REVENUE SERVICE WILL PROVIDE A WIDER RANGE OF SERVICES BOTH TO REGIONS AND LOCAL BODIES IN ORDER TO RATIONALISE TAX SYSTEM MANAGEMENT PROCEDURES, OPTIMISE CHANNELS OF INFORMATION AND TAX COLLECTION, AND IMPROVE THE QUALITY AND EFFICIENCY OF THE SERVICES IT PROVIDES TO CITIZENS USING ALL APPROPRIATE TECHNOLOGICAL MEANS.

EQUALITY OF TAXATION

IN A BID TO INSTIL A TAX CULTURE BASED ON PRINCIPLES OF EQUALITY AND STABILITY, ITALIAN REVENUE SERVICE, THROUGH A GENERAL POLICY AIMED AT INCREASING TAX COMPLIANCE, WILL IMPLEMENT STRONGER MEASURES AGAINST TAX EVASION THROUGH ADDITIONAL ORGANISATION AND OPERATING SOLUTIONS INVOLVING EFFICIENT INTELLIGENCE WORK, COUNTERING ILLEGAL HOLDING OF CAPITAL ABROAD, AND CONTINUING ITS EFFORTS TO UNCOVER THE HIDDEN ECONOMY.

MODERNISATION OF THE PUBLIC ADMINISTRATION (P. A.)

THE REORGANISATION OF PUBLIC ADMINISTRATIONS INTO ALL-IN-ONE SERVICE PROVIDERS WILL ACT AS AN INCENTIVE TO THE AGENCY TO SET UP INTEGRATED GATEWAYS WHICH GRANT SEGMENTS OF USERS ACCESS TO INFORMATION AND SERVICES IN COLLABORATION WITH OTHER PUBLIC ADMINISTRATIONS AND IN PARTICULAR WITH LOCAL BODIES.

IN ACCORDANCE WITH THE STRATEGIC GUIDELINES LAID DOWN BY AIPA (Authority for IT in the Public Administration), ITALIAN REVENUE SERVICE WILL DEVELOP AN INTEGRATED TAX ADMINISTRATION INFORMATION SYSTEM WHICH NETWORKS WITH CENTRAL AND LOCAL PUBLIC ADMINISTRATIONS. THE AIM IS TO PHASE OUT ADMINISTRATIVE PAPERWORK AND IMPROVE DATA HANDLING EFFICIENCY WHILE ASSURING SECURITY AND PRIVACY.

IMPROVED EXTERNAL COMMUNICATIONS

IN A BID TO MAKE THE TAX SYSTEM INCREASINGLY COMPETITIVE, EFFICIENT AND EFFECTIVE, AND TO SIMPLIFY RELATIONS WITH THE TAXPAYER, ITALIAN REVENUE SERVICE IS COMMITTED TO ADOPTING CLEARER, MORE EFFICIENT FORMS OF COMMUNICATION INVOLVING INFORMATION CAMPAIGNS, PUBLICATIONS AND REMOTE ACCESS PROJECTS. ITALIAN REVENUE SERVICE AIMS SPECIFICALLY AT AN ONLINE OR WEB MODEL OF ADMINISTRATION WHICH WILL FACILITATE, HENCE IMPROVE, RELATIONS WITH THE PUBLIC.

RATIONALISATION OF PUBLIC SPENDING

ITALIAN REVENUE SERVICE IS COMMITTED TO INTRODUCING AN INCISIVE PUBLIC SPENDING RATIONALISATION PROGRAMME FOR MAKING A SIGNIFICANT REDUCTION OF COSTS RELATED TO ASSET MANAGEMENT AND MAINTENANCE. ALL AREAS OF ITALIAN REVENUE SERVICE WILL BE INVOLVED IN REDUCING UNIT PURCHASE COSTS, STREAMLINING INTERMEDIATION AND PURCHASING PROCESSES FOR GOODS AND SERVICES, AND IN STRICTLY ADHERING TO CONTRACT PROCEDURES.

structural improvements

FOR REACHING ITS GOALS, ITALIAN REVENUE SERVICE IS COMMITTED TO MAKING THE FOLLOWING STRUCTURAL IMPROVEMENTS IN 2003

DEVELOPMENT OF MANAGEMENT SYSTEMS

DEVELOPMENT OF AN INTEGRATED MAIN FUNCTION SUPPORT MANAGEMENT SYSTEM IN ADDITION TO THE SUBSYSTEMS ALREADY BEING DEVELOPED FOR PERSONNEL, ACCOUNTING AND PURCHASING, PLANNING AND CONTROL MANAGEMENT AND THEIR INTEGRATION INTO THE ERP (ORACLE APPLICATIONS).

DEVELOPMENT OF THE MANAGEMENT MODEL AND AUDITING SYSTEMS IN ORDER TO INCREASE EFFICIENCY, IMPROVE DATA ACCURACY AND STANDARDISE INTERNAL AND EXTERNAL CONTROL PROCESSES.

UPGRADING THE INFORMATION SYSTEM

UPGRADING AND RATIONALISATION OF CENTRAL AND PERIPHERAL INFORMATION SYSTEMS IN ORDER TO PROVIDE OFFICES WITH TECHNOLOGICALLY ADVANCED INFRASTRUCTURES AND ASSURE HIGH LEVEL PROTECTION AGAINST HACKING AS WELL AS SECURITY OF PERSONAL DATA. UPDATING DATABASES.

UPGRADING ASSESSMENT SYSTEMS AND PROCEDURES

INTRODUCING MORE STRINGENT TAX EVASION COUNTERMEASURES THROUGH SECTOR STUDIES WHICH IMPROVE INSPECTION TARGETING CRITERIA AND HEIGHTEN ADMINISTRATIVE TRANSPARENCY TO THE TAXPAYER.

UPDATING THE INFORMATION SYSTEM AND IMPROVING PROCEDURES FOR TAKING SPOKEN STATEMENTS DURING THE VERIFICATION PROCESS, AND DATABANK INTEGRATION.

UPGRADING HELP AND COMMUNICATIONS SERVICES

UPGRADING EXISTING COMMUNICATION SYSTEMS AND DEVELOPMENT OF NEW HELP AND INFORMATION TOOLS FOR STAFF AND THE PUBLIC, SUCH AS REMOTE ACCESS, INTRANET AND INTERNET FACILITIES. PROVIDING THE PUBLIC, EVEN AT SCHOOL LEVEL, WITH MORE INFORMATION IN ORDER TO INSTIL A WIDESPREAD TAX CULTURE AND REDUCE INVOLUNTARY EVASION.

UPGRADING TAX COLLECTION SYSTEMS

REGARDING COMPLETION OF THE COERCIVE TAX COLLECTION SYSTEM REFORM, PLANS ARE IN PLACE FOR UPGRADING TOOLS WHICH ENABLE a) AUTHORISED COLLECTION AGENCIES TO ADOPT COERCIVE METHODS, b) ITALIAN REVENUE SERVICE TO USE MONITORING AND CONTROL TOOLS, c) TAXPAYERS TO MAKE PAYMENTS CORRECTLY.

TAX ADMINISTRATION AND COLLECTION

- automated settlement of tax returns and completion of notifications to taxpayers regarding the tax years 2000 and 2001
- 100% use of available financial resources for paying tax refunds and significant boost to efficiency through the set-up of a centralised database for all taxpayer categories continuing research into further simplified refund procedures
- extension of the Form F24 payment system to municipal and local authorities
- facilitating the central role of the taxpayer by issuing a single assessment form for each tax period

LEGAL ADVICE AND TAXPAYER SERVICES

- consolidating the trend towards promptly handling all appeals including so-called controlled foreign companies and anti-avoidance
- prompt notification of changes in regulations through circulars, directives and answers to queries
- greater use of online procedures for submitting tax returns forms and other documents
- conversion of call centers into contact centers using call-back and web mail services
- providing assistance to taxpayers who wish to opt for an estimated future tax agreement or in complying with amnesty regulations for previous tax years
- drawing up a charter of services – a fundamental element in assuring a new and correct approach to relations between taxpayer and administration

TAX EVASION COUNTERMEASURES

- adopting firm measures to counter tax evasion through specific investment in “intelligence”, consolidating co-operation with tax surveillance and control bodies, and exchanging information with foreign authorities
- implementing computerised control methods and improved databank information exchange
- increasing inspections of high and medium-high level taxpayers and verification of tax returns forms
- widening the range of taxpayers taken into consideration in sector studies

PERSONNEL SERVICES AND RESOURCES MANAGEMENT

- improving management control methods by setting strategic internal objectives and monitoring them periodically
- providing training to improve the professional capacities of staff and overall efficiency
- accurate verification that purchased goods and services meet stipulated quantity and quality standards
- application of the ISO 9000 compliant management system

ITALIAN REVENUE SERVICE'S BUDGET

Italian Revenue Service's financial resources for 2003 amount to € 2,316,310,000.

This sum will be allocated as indicated below:

- running costs (€ 1,967,933,550 for salaries, goods and services, IT and tax administration);
- capital expenditure for investments (€ 244,801,000 for IT and other items);
- staff incentives (€ 103,575,450) based on Italian Revenue Service's results in 2002.

HUMAN RESOURCES

As of 31 December 2002, the total number of Italian Revenue Service's staff per area of placement is:

area of placement	Employees
Managers	1,008
area C	14,188
area B	18,911
area A	1,768
TOTAL	35,875



TAXPAYER ASSISTANCE

- Phone calls to help centers	1,525,000
- Tax relief by phone (non-applicable demands for payment/notification from collection agencies)	153,538
- Tax code duplicates issued via Internet	116,069
- Tax code duplicates issued via self-service facility	99,698
- Meet Italian Revenue Service. Cities in 2002: Pisa, Reggio Emilia, Brescia, Padova, Salerno, Salò	
- visitors	40,000
- www.agenziaentrate.it (from 1/6/2001 to 26/5/2003)	
- visitors	18,638,684
- hits	1,244,895,864
- downloaded pages	107,104,607
- user sessions	14,420,363

CHECKS AND INSPECTIONS 2002

- Direct tax, VAT and IRAP (regional productive activities tax) verification	588,939
- Inspections of large taxable entities	350
- Inspections of taxable entities with a volume of business lower than 25 million euro	9,737
- On-site compulsory tax payment verification	51,811
- Stamp tax payment verification	115,250
- Documentary checks	1,163,236

RESULTS OF INSPECTION WORK 2002

- Assessments by consent	104,353
- Assessments by compliance	74,023
- Assessments by judicial conciliation	3,888
- Higher tax assessment by consent, compliance and judicial conciliation	€ 515,685

INSPECTIONS 2002

- Large taxable entities	370
- Medium taxable entities	1,136
- Small taxable entities	7,718

ELECTRONIC CONTROLS OF TAX RETURNS

- Number of notifications of correct tax position sent in 2002	14,952,405
- Number of notifications of incorrect tax position sent in 2002	2,935,204

ITALIAN REVENUE SERVICE ONLINE

- Forms 730 received in 2002	13,452,087
- 'Unico' Forms received in 2002	16,281,807
- including, 'Unico' Forms from individual persons	14,176,675
- Total tax returns forms (Integrated - 730 - 770 - VAT)	38,063,654
- Tax returns sent via Internet by taxpayers	370,719
- including, 'Unico' Forms from individual persons	131,618
- Tax returns transmitted via Internet between offices	507,625
- Total tax returns transmitted via Internet	878,344
- Applications for access to the 'Fisconline' service in 2002	345,378
- PIN codes assigned from 1 January 2002 to 24 March 2003	127,805
- On-line payments	206,736
- Forms F24 received in 2002	70,930
- On-line payments related to leases and deeds	135,806
- Banks operating under convention (as of 12/5/2003)	495

Internet is a powerful resource that administrations can use to enter into closer contact with the taxpayers and Italian Revenue Service has made a firm commitment to developing online services. In addition to obtaining information, the web makes it possible for taxpayers, safely and from their own homes, to carry out operations such as submitting tax returns forms, paying taxes and registering rent contracts - all at the press of a button.

A particularly innovatory online service is the "tax mail box". This allows taxpayers to check information on their own tax position (e.g. tax returns submitted, payments made, personal assets etc.).

Taxpayers can now also request information using Italian Revenue Service's webmail service. The Contact Center automatically acknowledges receipt of all e-mails sent and provides instructions if delivery fails, and provides tax payers with the relating answers.

WWW.AGENZIAENTRATE.IT

In addition to finding a range of specific services, visitors to www.agenziaentrate.it can also:

- access all tax information simply (particular care has been taken to make the site easily accessible to the disabled);
- interact with Contact Center operators (webmail is already active but typical advanced web communications such as chat, co-browsing, page-pushing and data-sharing will soon be available);
- consult the "Tax Documentation" online databank containing all tax regulations as well as circulars and decisions issued by Italian Revenue Service;
- calculate road tax;
- find out tax deadlines;
- book an appointment at one of Italian Revenue Service's local offices.

WWW.FISCOOGGI.IT

Fiscooggi.it is Italian Revenue Service's online magazine. In its first year of publication in 2002 it was consulted by 5 million readers and its popularity continues to grow.

The magazine, which is an officially registered publication, integrates the documentation contained on www.agenziaentrate.it with real-time updates on activities of Italian Revenue Service and its central and peripheral offices, as well as with comments on tax regulations and law. The magazine features a series of continuously updated sections.

The daily edition of Fiscooggi is a means of pooling resources and stimulates contact between Italian Revenue Service, sector operators and the taxpayer.

The amount of information in circulation continues to grow and this provides Internet users with a deeper understanding of new tax-related issues through analysis and comment.

Data on contacts and access shows that tax issues, regardless of their complexity, interest broad sections of people and not merely professionals.

help by phone

Italian Revenue Service considers phone services particularly important in facilitating relations with the public. Help and a wide range of information on taxes are available over the phone making it unnecessary to call at the local tax office.

NUMBERS:

848-800444

Operator-staffed Call Centers are open Mondays to Fridays 9 a.m. to 5 p.m., and Saturdays 9 a.m. – 1 p.m. (in certain cases also evenings and on public holidays).

Call Centers provide taxpayers with basic information regarding their records and in less complex cases can correct errors and annul administrative action (issue of payment forms etc.) if a mistake has been found.

Call Centers are gradually being turned into Contact Centers – facilities that enable the taxpayer to use alternative means of communication to the telephone such as fax, web etc.

848-800333

This is an automatic answering service which provides:

- PIN numbers required to access Italian Revenue Service online services. PIN numbers can also be requested via Internet;
- details on tax returns and tax amnesty notices: the service is reserved for intermediaries authorised to manage telematic notifications;
- information on income tax refunds from 1983 to 1999 (access requires a PIN code converted into numbers);
- conversion of tax code into numbers;
- information on annual road tax. This service can be used to calculate road tax and retrieve information on past payments (place of payment, late payment, first payment for new vehicles);
- forms, guides and calculation tables;
- verification of VAT registration of EU subjects. Verification is obtained by keying in the VAT number and international telephone code of the subject's country of residence.

199-126003

Booking Center (CUP). Taxpayers can call this number to book an appointment at one of Italian Revenue Service's offices where this service is already available.