

FORM DST

DIGITAL SERVICES TAX

NOTICE REGARDING PERSONAL DATA PROCESSING PURSUANT TO ARTICLES 13 AND 14 OF REGULATION (EU) 2016/679

With this statement, the Italian Revenue Agency explains how it processes the data it collects and data subject rights in accordance with Regulation (EU) 2016/679 on the protection of individuals when processing their personal data and Italian Legislative Decree 196/2003, regarding the protection of personal data, as amended by Italian Legislative Decree 101/2018.

Purpose of the processing	The data provided through this form will be processed by the Revenue Agency for the purposes of settling, assessing and collecting the digital services tax (DST), introduced by Art. 1, paragraphs 35 to 50, of Italian Law no. 145 of 30 December 2018 and as amended by Art. 1, para. 678 of Italian Law no. 160 of 27 December 2019.
Providing the data	You are required to provide the requested data to take advantage of the effects of the provisions for the digital services tax. Providing incomplete and/or untruthful data can lead to administrative sanctions, or even criminal penalties, in some cases. Providing your phone or cell number, fax number and email is optional and allows the Revenue Agency to contact you for any clarification on the information provided in your return.
Legal basis	Art. 1, paragraphs 35 to 50, of Italian Law no. 145 of 30 December 2018 and as amended by Art. 1, para. 678 of Italian Law no. 160 of 27 December 2019 introduced a Digital Services Tax (DST). The personal data provided in this form are therefore processed by the Revenue Agency in the performance of its duties of public interest, or, in any case, connected to the exercising of public powers invested in the Data Controller.
Data retention period	The data will be kept until December 31st of the eleventh year following that of filing, or possibly longer in case of judicial proceedings or to respond to requests from judicial authorities.
Categories of personal data recipients	Your personal data will not be divulged, however, if necessary, they may be disclosed to the following parties: <ul style="list-style-type: none">• those to whom the data must be disclosed to fulfil a legal requirement, EU regulation or legislation, or because ordered by the Judicial Authority;• those designated as Data Managers by the Data Controller, as well as other authorized personnel working under the direct supervision of the Data Controller or Manager;• any other third parties, in the cases expressly provided for by law, or again if the disclosure is necessary to protect the Revenue Agency in court, in compliance with the current provisions on personal data protection.
Data processing methods	Personal data processing will include automated tools for the time strictly necessary to achieve the purposes for which the data were collected. The Revenue Agency implements appropriate measures to ensure that the data provided are handled appropriately and in compliance with the purposes for which they are processed; the Revenue Agency implements suitable security, organizational, technical and physical measures to protect the information from being altered, destroyed, lost, stolen and/or subjected to improper or illegitimate use. The form can be given to legally identified intermediaries (service centres, trade associations and professionals) who will process the data found therein exclusively for the purpose of delivering the form to the Revenue Agency. For the purposes of said form delivery only, intermediaries are considered "data controllers" when the data become available to them and are under their direct control.
Data Controller	The personal data controller is the Italian Revenue Agency, based in Rome, via Giorgione n. 106 - 00147.
Data Processor	The Revenue Agency employs Sogei Spa as a technological partner to manage the Tax Registry information system, which is thereby designated to be the Data Processor, pursuant to Art. 28 of EU Regulation 2016/679.
Data Protection Officer	Below is the contact information of the Data Protection Officer of the Revenue Agency: entrate.dpo@agenziaentrate.it .
Rights of the Data Subject	At any time, the data subject has the right to obtain confirmation or disproof of the existence of the data provided, including by means of their personal Consultation area on the Revenue Agency website. Furthermore, they can legally request the correction of inaccurate personal data and integration if incomplete and to exercise any other right pursuant to articles 18 and 20 of the GDPR Regulation where applicable. These rights can be exercised by sending a request by letter to: Agenzia delle Entrate, via Giorgione n. 106 - 00147 Rome – or email to: entrate.updp@agenziaentrate.it . If the data subject believes that the processing has occurred in a way that does not comply with the Regulations and Italian Legislative Decree 196/2003, they have the right to lodge a complaint with the Italian Data Protection Authority, pursuant to Art. 77 of the GDPR. For more information on data subject rights and personal data protection, please visit the Italian Data Protection Authority at: www.garanteprivacy.it .
Data Subject Consent	The Revenue Agency, as a public entity, need not obtain data subject consent to process their personal data. Intermediaries need not obtain data subject consent to process their personal data as required by law.

This information is generally provided to all the data controllers indicated above.

FORM DST DIGITAL SERVICES TAX

TAXPAYER	Tax Code <input style="width: 100%;" type="text"/>			
GROUP COMPANY APPOINTED	Tax Code <input style="width: 60%;" type="text"/>	Designated Company <input style="width: 40%;" type="text"/>		
TYPE OF RETURN FORM	Corrective <input type="checkbox"/>	Supplementary <input type="checkbox"/>	Reference year <input style="width: 40px;" type="text"/>	
NON-RESIDENTS	Foreign Country Code <input style="width: 100%;" type="text"/>			
INFORMATION OF THE REPRESENTATIVE SIGNING THE DECLARATION	Tax Code <input style="width: 60%;" type="text"/>	Office Code <input style="width: 20px;" type="text"/>	Company Tax Code <input style="width: 100%;" type="text"/>	
	Surname <input style="width: 60%;" type="text"/>	First Name <input style="width: 200px;" type="text"/>	Gender (tick the relevant box) M <input type="checkbox"/> F <input type="checkbox"/>	
	Date of Birth Day <input style="width: 20px;" type="text"/> Month <input style="width: 20px;" type="text"/> Year <input style="width: 20px;" type="text"/>	Foreign Country Code <input style="width: 40px;" type="text"/>	Foreign Country <input style="width: 100%;" type="text"/>	
	Place of Residence <input style="width: 100%;" type="text"/>	Foreign Address <input style="width: 100%;" type="text"/>		
	CONTACTS	Phone <input style="width: 100%;" type="text"/>	Mobile Phone <input style="width: 100%;" type="text"/>	Fax <input style="width: 100%;" type="text"/>
	Email <input style="width: 100%;" type="text"/>			
SIGNATURE	Send electronic notification to the intermediary <input type="checkbox"/>		SIGNATURE <input style="width: 100%;" type="text"/>	
COMMITTING TO ONLINE FILING	Tax code of the person in charge <input style="width: 100%;" type="text"/>		Receipt of electronic notification <input type="checkbox"/>	
	Date of online filing Day <input style="width: 20px;" type="text"/> Month <input style="width: 20px;" type="text"/> Year <input style="width: 20px;" type="text"/>	SIGNATURE <input style="width: 100%;" type="text"/>		

