



AGENZIA DELLE ENTRATE

Direzione Centrale Gestione Tributi

Approval of form ANR/1 reserved for parties not resident in the State, to be used for declarations of direct registration for value added tax, change of details or cessation of activities.

THE AGENCY DIRECTOR

Via the powers conferred upon him by the laws cited below in this provision:

Enacts:

1. Approval of the form ANR/1 reserved for parties not resident in the State, to be used for declarations of direct registration for value added tax, change of details or cessation of activities.

1.1. Form ANR/1 is approved, with its related instruction, to be used by parties not resident in the State who intend to directly discharge their obligations and exercise their rights in relation to value added tax, provided for by article 35-ter of Presidential Decree number 633 of the 26th of October 1972, and subsequent modifications.

2. Accessing the form and authorisation for printing

2.1. The form referred to in point 1 is made freely available by the Agenzia delle Entrate in an electronic format and can be downloaded from the Ministero dell'Economia e delle Finanze website at www.finanze.it and from that of the Agenzia delle Entrate at www.agenziaentrate.it. The technical printing characteristics are contained in attachment A).

2.2. The same form can also be downloaded from other Internet sites on condition that it has the same technical characteristics as stipulated in attachment A) and bears the address of the site from which it was downloaded as well as the information contained in this provision.

2.3. Printing is authorised for the form referred to in point 1 with respect to the technical characteristics set forth in attachment A). To this end the form is made freely available on the sites stated in point 2.1 in a specific electronic format reserved for parties using typographic systems, suitable to enable its reproduction.

3. Electronic submission of change of details and cessation of activities declarations to the Agenzia delle Entrate

3.1. Change of details and cessation of activities declarations for non-resident parties identified for the purposes of value added tax under the terms of article 35-ter of Presidential Decree number 633 of the 26th of October 1972, and subsequent modifications, can be submitted electronically, directly or through authorised intermediaries, according to the technical specifications which will be approved with a subsequent provision.

3.2. It is, in any case, obligatory for parties authorised for electronic transmission, as referred to in article 3, clause 3, of Presidential Decree number 322 of the 22nd July 1998, and subsequent modifications, to release to the tax-payer the declaration in a printed format on forms which conform in structure and sequence to those approved with this provision.

Background:

Legislative decree number 191 of the 19th of June 2002, issued in application of law number 39 of the 1st March 2002 (EC law 2001), in response to EC directive number 2000/65/CE of the 17th of October 2000, modifying VAT directive VI number 77/388/CEE of the 17th of May 1977, introduced certain modifications to Presidential Decree number 633 of the 26th of October, 1972 governing value added tax.

The changes relate to compliance by parties who are not resident and who implement asset disposals or service provisions in Italian territory which is relevant for the purposes of VAT and who intend to discharge the relevant obligations pertaining to VAT directly, without recourse to the fiscal representation office.

The new provisions effectively establish the principle that non-resident parties can fulfil their obligations and exercise their rights in matters pertaining to VAT directly (article 17, clause 2) and specify the obligations placed on the parties who intend to avail themselves of this option (article 35-ter).

They also delegate authority to the Director of the Agenzia delle Entrate to approve a specific form to be used for the declaration of direct registration and the consequent assignment of a VAT number, and for communicating all subsequent changes and cessation of activities (article 35-ter, clause 4).

This provision, in applying the latter regulation, approves form ANR/1 and the relative instructions, which parties not resident in the State must use to submit direct registration declarations, as well as to communicate change of details which subsequently occur or the cessation of activities.

The non-resident party who intends to directly discharge the obligations relating to the operations carried out within State territory must, in fact, submit an appropriate declaration to the competent Agenzia delle Entrate Office before implementing the operations for which they intend to adopt the direct registration system, either directly or by post. The Office, upon checking the required level of transactor, which must be possessed by the non-resident party, assigns the VAT registration number. It should be noted in this regard that exclusive competence for managing relations relating to VAT with the aforesaid non-resident parties has been attributed to the Rome 6 Office by a directive from the Agenzia delle Entrate Director dated the 7th of August 2002.

This provision also refers to a subsequent directive of the Agenzia delle Entrate Director approving the specific methods for sending the data contained in the change of details or cessation of activities declarations which can also be submitted electronically.

Lastly, access to the aforesaid declaration forms is governed and printing is authorised, including their mechanical-graphical completion, defining the relative technical and graphical characteristics.

Set forth below are the legislative references for this provision.

Powers of the Director of the Agenzia delle Entrate

Legislative decree number 300 of the 30th July 1999 (art. 57; art. 62; art. 66; art. 67, clause 1; art. 68, clause 1; art. 71, clause 3, point *a*); art. 73, clause 4);

Statute of the Agenzia delle Entrate, published in the *Official Gazette* number 42 of the 20th February 2001 (art. 5, clause 1; art. 6, clause 1);

Regulations for administration of the Agenzia delle Entrate, published in the *Official Gazette* number 36 of the 13th February 2001 (art. 2, clause 1);

Finance Ministry decree of the 28th December 2000, published in the *Official Gazette* number 9 of the 12th of February 2001.

Relevant legislative governance

Presidential decree number 633 of the 26th of October 1972, and subsequent modification: institutes and governs value added tax;

Presidential decree number 322 of the 22nd of July 1998, and subsequent modifications: governs the methods for submitting declarations relating to income tax, regional business tax and value added tax;

Directive number 77/388/CEE of the 17th May 1977, relating to the harmonisation of legislation among Member States relating to taxation of business turnover;

Directive number 2000/65/CEE of the 17th October 2000, modifying directive 77/388/CEE relating to the calculation of value added tax debts;

Presidential decree number 404 of the 5th October 2001: regulations implementing provisions relating to the use of the electronic connection service with the Agenzia delle Entrate for the submission of documents, deeds and applications provided for by the regulations governing individual taxes as well as for obtaining certifications and other services connected with tax obligations;

Presidential decree number 435 of the 7th December 2001: regulations implementing modifications to Presidential decree number 322 of the 22nd July 1998, as well as provisions for simplifying and rationalising tax obligations;

Legislative decree number 191 of the 19th June 2002, published in Official Gazette number 203 of the 30th August 2002: implementing directive 2000/65/CE relating to the calculation of value added tax debts and subsequent modifications to the transitional governance of intra-community operations;

Provision of the Agenzia delle Entrate Director dated 7th August 2002, published in Official Gazette number 200 of the 27th of August 2002: attribution of competence in matters pertaining to VAT for non-resident parties.

This provision will be published in the *Official Gazette* of the Italian Republic.

Rome, 6 September 2002

The DIRECTOR
Raffaele Ferrara

TECHNICAL CHARACTERISTICS FOR PRINTING THE FORM

Structure and format of the form

The form referred to in this provision must be arranged on a single A4 size page, front and back:

width: 21.0 cm;

height: 29.7 cm.

It is admissible to arrange the forms as sets, each consisting of two A4 format sheets, respectively containing an example to be used as an original and a second for the taxpayer to retain as a copy. The pages in the sets must be detachable by tearing with the following warning printed along the separation folds:

"WARNING: Detach only when submitting the form".

It is also admissible to arrange the form on continuous mechanical printer paper: single page, A4 format excluding the spaces occupied by the side tear-off bands.

The fronts of each form must be integral with each other, and the following warning must be printed along each the separation folds of each face: "WARNING: Detach only when submitting the form". The tear-off margin of the form itself must be printed with the words: "The tear-off margin must be removed from the form at the time of submission".

It is also admissible to reproduce and possibly mechanically print the form on single sheets of A4, using laser printers or other types of printer which must, in any case, ensure the clarity and legibility of the form over time.

The form must conform in structure and sequence with that approved by this provision, even in relation to the sequence of fields and the headings of the data requested.

On the left margin of the form referred to in this provision, the identity of the party who printed it or who arranged to graphical images and the details of this provision must be indicated.

Graphical characteristics of the paper used for the form and related instructions

The graphical contents of the form must conform to the facsimile attached herewith this provision and must lie within a graphical area which has the following dimensions:

height: 65 sixths of an inch;

width: 75 tenths of an inch.

This area must be positioned centrally with respect to the physical borders of the page (upper, lower, left and right side).

The paper must weigh between 80 and 90 g/sqm.

Colours

For printing the instructions referred to in this provision, the colour black must be used and the colour green for the backgrounds (PANTONE 328 U).

It is also admissible to print in monochrome using the colour black in the event that the form is reproduced using a laser printer, or other printers which ensure the clarity and legibility of the relative instructions over time.