



AGENZIA DELLE ENTRATE

DIRECT REGISTRATION OF A NON-RESIDENT FOR VAT PURPOSES

DECLARATION FOR DIRECT REGISTRATION OF CHANGE OF DETAILS OR CESSATION OF ACTIVITIES

INSTRUCTIONS FOR COMPLETION

(unless otherwise specified, the legal articles referred to below relate to Presidential Decree number 633 of the 26th of October, 1972 and subsequent modifications)

Forward

This form must be used by individuals who are not resident in the State and who are carrying on business, artistic or professional activities in another member State of the European Union or in a third Country with which there exist legal instruments governing reciprocal support in matters relating to indirect taxation, who, under the terms of clause 2 of article 17, intends to implement in Italy operations which are relevant for the purposes of VAT, discharging the obligations and exercising the rights which arise directly from the application of this tax. The aforesaid parties who want to adopt said system **must identify themselves directly**, under the terms of article 35-ter, producing this declaration at the competent office **before implementing any operation which is territorially relevant to Italy**.

The ANR form must also be used to give notice of any changes to one or more of the details indicated in the direct registration declaration or to communicate the cessation of the activities.

The form must be typed or printed in all parts and signed by the declarer.

The notes must be set forth with no abbreviation.

The dates must be expressed in numerical format in the order day, month and year (for example, 5 March, 2003 = 05 03 2003).

Addresses are to be indicated in a complete manner.

Alternatives between direct registration and a tax agent

Under the terms of article 17, clause 2, recourse to direct registration is an alternative to the appointment of a tax agent. For this reason, non-resident parties who avail of a tax agent but who intend to identify themselves directly and proceed directly to discharge their VAT obligations relating to operations implemented in Italy, must take preliminary measures to close the VAT registration number requested on their behalf by the tax agent previously appointed using the form AA7 or AA9. Only thereafter may non-resident parties identify themselves directly by presenting this form.

It is emphasised that the direct registration system is also applicable even where there is an established organisation in Italy.

Accessing the form

This form and the related instructions are available in digital format and can be downloaded from the Ministero dell'Economia e delle Finanze website at **www.finanze.it** and from the Agenzia delle Entrate at **www.agenziaentrate.it**. In this case the form can be printed in black and white.

Method of presentation

Declarations for direct registration in the State with the consequent assignment of a VAT number must be submitted exclusively to the Rome 6 Office, located in Rome at number 10 Via Canton, 00144 Rome, which has been attributed exclusive competence in this matter, in the following manner:

- directly to the office (even via a suitably delegated representative);
- by post and registered mail, accompanied by a photocopy of a document which identifies the declarer, as well as certification attesting to the quality of the subject for the purposes of VAT in the State to which they belong. In this case the declarations will be considered submitted on the date on which they are posted.

Declarations for change of details or cessation of activities can instead be presented, in addition to the methods described above, electronically, directly, or via authorised intermediaries.

PANEL A

TYPE OF DECLARATION

Box 1 – DIRECT REGISTRATION – Must be completed by a non-resident individual who intends to register himself in order to discharge obligations and exercise rights relating directly to VAT.

The form must be presented in advance of the date on which the operations will be implemented which are relevant in Italy for the purposes of VAT.

The office assigns a VAT registration number to the tax-payer which must be indicated in all documents which are relevant for this tax and which must be used for the operations in relation to which the direct registration system is adopted.

Box 2 – CHANGE OF DETAILS – must be completed in all cases where there has been a change to data previously communicated by individuals already registered directly; indicate the VAT registration number and the date on which the change took place.

Under the terms of article 35-ter, clause 4, the change of details declaration must be submitted within 30 days of the date on which the change which is the subject of the notification took place.

ATTENTION: in order to enable correct acquisition of the data in the Tax Register, the form must always be completed in full.

It should be noted that several variations in the same data can be communicated with a single form.

Box 3 – CESSATION OF ACTIVITIES – must be completed by a non-resident individual who no longer intends to discharge obligations and exercise rights relating directly to VAT, or who has ceased carrying on business, artistic or professional activities in the foreign State.

This box must also be completed in the case where the non-resident party ceases to exist, where they had registered themselves directly, on account of extraordinary operations or substantial subjective transformations (mergers, separations, etc.).

Indicate the VAT registration number and the date of cessation.

The cessation of activities declaration - relating to the extinction of a non-resident party following a transformation or cessation of trading in the foreign State - must be presented within 30 days of the date on which the said extinction took place.

Box 4 – REQUEST FOR A DUPLICATE VAT REGISTRATION CERTIFICATE – must be completed by parties who have lost the relative registration certificate; indicate, where possible, the assigned VAT registration number.

PANEL B

OBJECT OF TAX

SECTION 1: INDIVIDUALS

This section must be completed by individual companies and autonomous workers (artists or professionals).

Identifying information

COMPANY: indicate the name of the company, if it exists. For particularly long names, do not use honorific, professional or suchlike titles which may exist.

VAT REGISTRATION NUMBER IN FOREIGN STATE: this field must be completed in all cases by parties resident in another member State of the European Union, indicating the VAT registration number in the originating State.

TAX CODE: this field must always be completed where the non-resident party already possesses a tax code and, in any event, in the following situations:

- when presenting a change of details declaration (box 2 in panel A);
- when presenting a declaration of cessation of activities (box 3 in panel A);
- when requesting a duplicate VAT registration certificate (box 4 of panel A);
- when presenting a direct registration declaration (box 1 of panel A),

for non-resident parties who had previously appointed a tax agent, under the terms of article 17, clause 2, thereby acquiring the tax code number.

Foreign domicile

Indicate the complete address of the location of the individual business or, for autonomous workers, the location of the office.

SECTION 2: PARTIES OTHER THAN INDIVIDUALS

This section must be completed by parties other than individuals (companies, bodies, etc.).

Identifying information

NAME OR COMPANY NAME: this must be stated without abbreviation, except where it is of a legal nature which must always be indicated in a contracted form. For particularly long names, do not use honorific, professional or suchlike titles which may exist.

LEGAL NATURE: the code must be indicated from the following table:

LEGAL NATURE TABLE

30. Simple, irregular and de facto companies	37. Public limited companies
31. General partnerships	38. Consortia
32. Simple partnerships	39. Other bodies and institutions
33. Armament companies	40. Recognised, unrecognised and de facto associations
34. Professional associations	41. Foundations
35. Limited share partnerships	42. Charitable works and benevolent societies
36. Limited liability companies	43. Other organisations of people and goods

VAT REGISTRATION NUMBER IN FOREIGN STATE: this field must be completed in all cases by parties resident in another member State of the European Union, indicating the VAT registration number in the originating State.

TAX CODE: this field must always be completed where the non-resident party already possesses a tax code and, in any event, in the following situations:

- when presenting a change of details declaration (box 2 in panel A);
 - when presenting a declaration of cessation of activities (box 3 in panel A);
 - when requesting a duplicate VAT registration certificate (box 4 of panel A);
 - when presenting a direct registration declaration (box 1 of panel A),
- for non-resident parties who had previously appointed a tax agent, under the terms of article 17, clause 2, thereby acquiring the tax code number.

Registered office

ADDRESS: State the complete address of the registered office.

Representative

Provide identifying information as well as the foreign address of the legal representative. The tax code field must be completed if the representative already holds a tax code number.

PANEL C

ACTIVITY CARRIED OUT

This form must contain a statement of the activity currently carried out in the foreign Country of origin.

ACTIVITY CODE: the code must be stated for the activities carried out, taken from the classification of economic activities in effect when the form is submitted and available from local offices of the Agenzia delle Entrate, at self-service counters and 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.

DESCRIPTION OF ACTIVITIES: concisely describe the activities effectively carried out.

**COMPETENT
OFFICE OF
THE FOREIGN
STATE**

State in the field provided the government office in the foreign State which is competent to implement checks on the activities of the tax-payer, as stipulated in article 35-ter, clause 2, point c).

ATTACHMENTS

This panel must contain a list of all the documents required by the office and submitted together with the declaration.

**SIGNING THE
DECLARATION**

The declaration must be signed by the tax-payer or his representative. In signing the direct registration declaration, the non-resident party also assumes the undertaking to provide written accounts within the term established by the Italian financial administration, as expressly required by article 35-ter, clause 2, letter e).

REPRESENTATIVE

This panel must be completed if the form is to be submitted by an authorised person. In this case, the authorised person is bound to provide the office, in addition to their own documentation, that of the appointor. If the appointor's document is a photocopy, this must be delivered to the office.

**UNDERTAKING
TO TRANSMIT
ELECTRONICALLY**

The panel must be completed and signed by the intermediary who transmits the change of details or cessation of activities declaration.

The intermediary must state:

- their own tax code;
- if CAF is involved, their own registration number;
- the date (day, month and year) on which they undertook the task of transmitting the declaration.

Furthermore, the first box must be completed if the declaration was prepared in advance by the tax-payer, or the second if the declaration was prepared by the person who sent it.

**Declaration
submitted via
electronic service**

Change of details or cessation of activities declarations can be submitted electronically:

- **directly by the foreign party;**
- **via authorised intermediaries.**

a) Direct electronic submission

Parties choosing to use electronic means to directly submit change of details or cessation of activities declarations use the Entratel electronic service.

The aforesaid declarations are considered as submitted on the day on which they are transmitted electronically to the Agenzia delle Entrate and the transmission process is considered concluded on the day on which it is fully received.

Proof of submission of the aforesaid declarations is provided by the communication with which the Agenzia delle Entrate acknowledges receipt.

It should be noted that non-resident parties who transmit change of details or cessation of activities declarations from abroad connect to the Entratel electronic service directly via the Internet at <https://entratel.agenziaentrate.it>.

Before accessing the service, you are advised to consult the instructions available on the Agenzia delle Entrate website at (**www.agenziaentrate.it** > **Servizi** > **Entratel** > **Per accedere al servizio**).

Authorisation process

Access to the Entratel remote service is authorised by the Rome 6 Office simultaneously with the allocation of the VAT number and on the basis of the data contained in the direct registration declaration.

The Rome 6 Office provides for the posting of the envelope containing the access data for the service to the party who requires it, or to a person employed by them. The latter must present appropriate authorisation together with valid personal identification for themselves and the appointor. If the appointor's documentation is a photocopy, it must be forwarded to the Office.

b) Electronic submission via authorised intermediaries (employed under the terms of article 3, clause 3 of Presidential Decree number 322/1998 and subsequent modifications).

The representatives indicated in article 3, clause 3 of Presidential Decree number 322 of the 22nd of July 1998, and subsequent modifications, are bound to transmit the change of details and cessation of activities declarations prepared by them.

Similarly bound to transmit the aforesaid declarations, prepared by them, are professional practices and service providers in which at least half of the associates or more than half of the share capital is held by parties registered in certain bodies, boards or rolls, as stipulated by the management decree of the 18th of February 1989, published in Official Gazette number 44 of the 23rd of February 1999.

Such parties can discharge the obligation to electronically submit the said declarations by availing themselves of the companies partly owned by the national councils, orders, boards and rolls stipulated in the aforesaid decree, by the respective registered parties, by associations representing the latter, by relative national welfare funds, and by individual associates of the said associations.

Acceptance of the declarations prepared by the tax-payer is optional and the employee of the electronic service may request payment for the provided electronic transmission service.

Documentation which must be provided by the declarer and proof of submission of the declarations.

On the basis of the new provisions contained in Presidential Decree number 435 of the 7th of December 2001, as modified by Presidential Decree number 322 of the 22nd of July 1998, the authorised intermediary must:

- release to the declarer, simultaneously with receipt of the change of details or cessation of activities declarations, or with acceptance of the instruction to prepare them, the undertaking to submit the data contained in them electronically to the Agenzia delle Entrate, specifying whether the declarations were delivered already completed or whether they will be prepared by him; said undertaking must be dated and signed by the intermediary, if freely released.

The date of this undertaking must be stated subsequently in the specific panel, "Undertaking to transmit electronically" in this declaration, signed by the intermediary and transmitted electronically, together with the data contained in the declaration, to the Agenzia delle Entrate's information system.

- release the notification, returned electronically by the Agenzia delle Entrate in receipt of the submission of the change of details or cessation of activities declarations.

Said electronic receipt notification constitutes, for the declarer, proof of submission of the declarations and must be kept by the declarer together with the originals and the remaining documentation for the term stipulated by article 43 of Presidential Decree number 600 of 1973, in order for the Financial Administration to carry out any checks.

The intermediate is bound to store, possibly on electronic media, a copy of the declarations transmitted, for the same term as that stipulated in the aforesaid article 43, for the purposes of any examination required by the Financial Administration.

Notification of receipt of submission.

The receipt notification from the Agenzia delle Entrate for the submitted declarations is transmitted automatically to the user or to the intermediary who made the submission, within five working days after the date of receipt by the Agenzia delle Entrate.

This notification, which can be accessed through the electronic service, remains available for thirty days. Once this term has elapsed, it can be requested (by either the declarer or the intermediary) from the competent Offices of the Agenzia delle Entrate with no time limit.