

Disclosure on the processing of personal data pursuant to art. 13 of Legislative Decree no. 196/2003 on the protection of personal data

With this disclosure, the Revenue Agency explains how it uses the collected data and the rights to which the interested party is entitled. In fact, Legislative Decree no. 196/2003, the "Personal Data Protection Code," establishes a system of guarantees protecting the processing operations carried out on personal data.

Purpose of the processing

The data provided with this form will be processed by the Revenue Agency exclusively for the purposes of payment, verification, and collection of taxes.

They may be disclosed to public or private subjects in accordance with the provisions of the Personal Data Protection Code (art. 19 of Legislative Decree no. 196 of 2003). They may also be published following the procedures provided for by the combined provisions of art. 69 of D.P.R. no. 600 of 29 September 1973, as amended by law no. 133 of 6 August 2008, and art. 66-bis of D.P.R. no. 633 of 26 October 1972.

Providing the data

The required data must mandatorily be furnished in order to be able to benefit from the provisions regarding the VAT declaration.

The provision of untruthful data may result in administrative and, in some cases, criminal sanctions. The provision of a telephone or cellphone number, fax number, and e-mail address is optional, and allows you to receive, free of charge from the Revenue Agency, information and updates on deadlines, new features, obligations, and services being offered.

Processing methods

The data acquired using the declaration form shall be processed by prevalently computerized methods, using logic that fully responds to the purposes to be pursued, also by means of verifications with other data in the possession of Revenue Agency or of other subjects, in compliance with the security measures provided for by the Personal Data Protection Code.

The form may be delivered to intermediaries as identified by law (tax assistance centres, trade associations, and professionals), which shall process the data exclusively for the purpose of transmitting the form to Revenue Agency.

Data controller

Revenue Agency and the intermediaries – the latter for the sole activity of transmission in accordance with the provisions of Legislative Decree no. 196 of 2003 – take on the qualification as "data controller" when the data are placed at their disposal and under their direct control.

Data processors

The data processor may rely on appointed "processors." In particular, Revenue Agency relies on Sogei S.p.a., the technological partner entrusted with managing the tax register's information system, as its outside data processor.

The list of processors is available at the Revenue Agency.

The intermediaries, where they are empowered to appoint processors, must make their identification data known to the data subjects.

Rights of the data subject

Without prejudice to the procedures, already established by sectoral regulations, for notifications of variation of data and for supplements to the declaration and/or notification forms, the data subject (art. 7 of legislative decree no. 196 of 2003) may access his/her personal data to verify their use, or, where applicable, to correct and update them within the limits provided for by law, or to erase them or oppose their processing if they have been processed unlawfully.

These rights may be exercised by request addressed to:

Revenue Agency, Via Cristoforo Colombo 426 c/d – 00145 Rome

Consent

Revenue Agency, as a public entity, is not required to obtain the data subjects' consent in order to process their personal data.

Intermediaries are not required to obtain the data subjects' consent for the processing of data, since the processing is provided for by law.

This information notice is provided in general for all the data controllers indicated above.

