



THE EXPERTS VIRTUAL ROUNDTABLE

“一带一路”税收征管和纳税服务产品体系 专家圆桌研讨活动

26 JUNE 2025 | 15:00-17:00 BEIJING TIME, UTC+8
2025年6月26日 15:00-17:00 (北京时间)

Taxpayer Service of the Italian Tax Authorities

Prof. Dr. Stefano Grilli

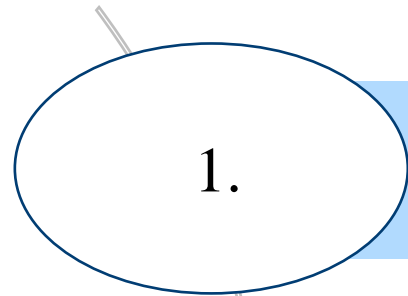


Italian Revenue Agency Organization

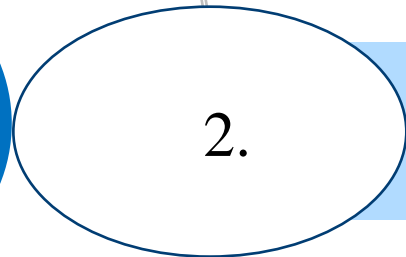




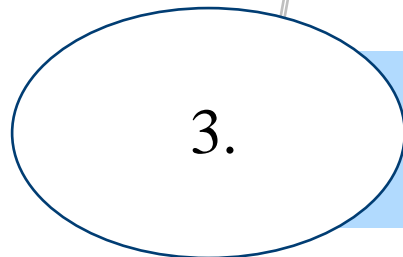
BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Taxpayer' Service Division



Taxpayer's Compliance and Enforcement Division



HR – Planning and Administration - Technology

**Italian Revenue
Agency
Organization**

TAXPAYERS' SERVICES BUILDING BLOCKS

- ✓ The main Italian Revenue Agency Functioning Principles (**Simplify Relations with Taxpayers – Improve the Quality of Assistance and Information Services – Increase Powers to Counter Tax Evasions**) are fully aligned with the BRITACOM Product Portfolio of Taxpayer Service:
 1. Taxpayer Service Philosophy and Safeguards
 2. Basic Taxpayer Services
 3. Personalized Taxpayer Services
 4. Taxpayer Service Supervision and Feedback Collection
 5. Future Prospects
- ✓ This presentation focuses on the comparison of the main services provided for by the Italian Revenue Agency and the third Block BRITACOM Product Portfolio of Taxpayer Service *i.e.* “**Personalized Taxpayer Services**”



TAXPAYERS' SERVICES BUILDING BLOCKS

Focusing on five groups highlighted by BRITACOM ([large enterprises](#), [small and medium-sized enterprises](#), [cross-border enterprises](#), [individuals](#), and [tax-related intermediaries](#)) this presentation underlines the services provided by the Italian Tax Authorities tailored on the characteristics of different groups of taxpayers

See numbering at slide # 16

See numbering at slide # 8

Personalized Taxpayer Services	Taxpayer Compliance and Enforcement Division				Service Division								
	1	2	3	4	1	2	3	4	5	6	7	8	9
1. Services for Large Enterprises	X	X	X	X	X		X	X	X	X	X	X	X
2. Services for SMEs	X	X	X		X		X	X	X	X	X	X	X
3. Services for Cross-Border Enterprises	X	X	X		X		X	X	X	X	X	X	X
4. Services for Individuals	X	X	X		X	X	X	X	X	X	X	X	X
5. Services of Tax-related Intermediaries	X	X	X		X			X	X				X



Italian Revenue Agency

Service Division

SERVICE DIVISION

- The Italian Revenue Agency has a significant number of employees and offices spread all over the Italian territory
- Such services are rendered both **in person** and **on-line**.
- Given its **widespread presence** and its **robust IT infrastructure** over the course of the years the responsibility for the provisions of a **growing number of services** has been given to the Italian Revenue Agency.
- The services rendered are **not only related to tax matters**. For example, during COVID pandemic the human and technological infrastructure of the Italian Revenue Agency has been used to provide the various form of relief provided for the by the relevant Italian legislation.
- The Italian Revenue Agency *inter alia* takes care about the (i) **collection of taxes** also on behalf of local governments (ii) mapping –surveying – assessing of the private and public **immovable properties** located in Italy

➔ **An extremely variegated range of services which span from Taxation to Welfare**



SERVICES DIVISION

SERVICES	
1	Electronic invoicing
2	Pre-completed tax return
3	Vehicle Tax
4	Cadastral services
5	Online services
6	Vies - Vat information exchange system
7	VAT Mini One Stop Shop
8	VAT OSS/import scheme
9	Foreign Platform Operator (DAC7)



➤ The services rendered by Service Division cover a **wide range of aspects** and are mainly **administrative in nature**

➤ They relate to both **individual and corporate** taxpayers

1. Electronic Invoicing

- ✓ The Revenue Agency is the authority responsible for the electronic invoicing procedure.
- ✓ All invoices that economic operators resident or established in Italy issue to Italian government departments must be in electronic form and digitally signed.
- ✓ Non-Italian economic operators can issue invoices in paper or electronic form.
- ✓ All electronic invoices must be sent to the **Exchange System**, which provides the address to the receiving government department. The exchange system is managed by the Revenue Agency and all information is available on the website <https://www.fatturapa.gov.it>

2. Pre-Completed Tax Return

- ✓ It is prepared for **individual taxpayers**
- ✓ A Pre-Completed Tax return contains a number of automatically entered details, including deductions for health costs, university fees, insurance premiums, social security contributions, credit transfers for building renovation and energy renovation.
- ✓ Within the service, the taxpayer can view, change and/or add to your tax return and then send it to the Agency.
- ✓ Once the taxpayer has sent the tax return, (s)he can view it and download it together with the sending protocol in his/her secure area.
- ✓ The service is free.



5. On-Line Services

- ✓ The most efficient way to fulfil all the taxpayer tax obligations, such as:
 - submitting the tax return;
 - paying the taxes due.
- ✓ The taxpayer may declare, pay, claim, register, consult and calculate taxes by directly signing-in to Italian Revenue Agency online services.
- ✓ All the taxpayer data are safely store and easily retrievable by the taxpayer who may access to their personal section of the Italian tax authorities' database.
- ✓ Request for tax certificates
- ✓ Request for, and management of, refund claims
- ✓ Services for tax intermediaries





Italian Revenue Agency

Taxpayers Compliance and Enforcement Division

TAXPAYERS COMPLIANCE AND ENFORCEMENT DIVISION

List of Services to, and Obligations *vis-à-vis*, the Taxpayers

1. Administrative Self-Review Obligations

2. Automatic Formal Review of the Tax Returns

3. Official Interpretations of the Italian Tax Legislation

(a) Statement of Practises

(b) Preliminary **Tax Rulings** Concerning the Interpretation of the Italian statutes

(i) The ordinary advance rulings

(ii) The Significant Investment Tax Ruling

(iii) Advance Agreements for Companies with International Activities

(iv) The Transfer Pricing Rulings (APA – BAPA – MAPA)

4. The **Cooperative Compliance Regime** (OECD ICAP Regime)

➤ Such services covers a **smaller range of aspects** and are mainly **substantive in nature**

➤ They are substantially focus on the **interpretation** of the relevant (domestic international and supranational) tax legislation

➤ They are **mainly** addressed to both **corporate** taxpayers but also regard **individual** taxpayers





TAXPAYERS DIVISION

01

Administrative Self-Review Obligation

02

Automatic Formal Review of the Tax Returns

03

Official Interpretations of the Italian Tax Legislation

04

Cooperative Compliance Regime



1. Administrative Self-Review Obligation

Administrative Self-review by the tax authority

It is the **power generally granted to Public Administrations** (and therefore also to Tax Authorities) to **invalidate their own acts *ex officio***, when such acts are **unlawful or unfounded**.

Mandatory Administrative Self-review:

The tax administration may proceed, in whole or in part, with the annulment of tax assessment acts or with the waiver of taxation, without the need for a request by the taxpayer, even during pending litigation or in the case of final acts, in the following cases of clear illegitimacy of the act or the assessment:

- a) mistaken identity of the taxpayer;
- b) calculation error;
- c) error in identifying the tax;
- d) clerical error by the taxpayer, easily recognizable by the tax administration;
- e) error concerning the tax liability;
- f) failure to consider tax payments duly made;
- g) absence of documentation subsequently remedied, provided this occurs within any applicable deadlines set under penalty of forfeiture.

Optional Administrative Self-review:

Outside the cases provided for mandatory Self-review, the Tax Administration may nonetheless proceed with the annulment, in whole or in part, of tax assessment acts or with the waiver of taxation, without the need for a request by the taxpayer, even during pending litigation or in the case of final acts, where the act or the assessment is unlawful or unfounded.





2. The Automatic Formal Review of the Tax Returns

The formal review of income tax returns

This kind review, through the use of various digital systems and IT tools, helps the Italian Tax Authority to verify the data reported in the Tax Return.

The taxpayer may be requested by the office to present or submit documentation proving the accuracy of the declared data and to provide clarifications, should discrepancies arise between the data held by the Revenue Agency and the information reported in the return.

If the documentation provided is not sufficient to prove the accuracy of the declared data, or if the taxpayer fails to respond to the aforementioned request, the taxpayer will receive a communication of the results of the formal review containing a request for the amounts due.

The formal review allows the Agency to:

- wholly or partially exclude the crediting of withholding taxes;
- wholly or partially exclude tax deductions and income deductions not entitled based on documents requested from taxpayers or data held by the Italian tax Authority;
- determine the tax credits due based on data resulting from the returns and documents requested from taxpayers;
- assess the additional tax and contributions due on the total income resulting from multiple returns or certificates related to the same year and the same taxpayer;
- correct material and calculation errors made in the declarations of withholding agents.





3. Official Interpretations of the Italian Tax Legislation

Tax Administrative Official Guidance

The tax administration must (i) provide support to taxpayers in the interpretation and application of tax provisions (ii) undertake appropriate initiatives aimed at ensuring complete and accessible knowledge of the current legislative and administrative provisions in tax matters, including the preparation of consolidated texts and making them available to taxpayers at every tax office (iii) promptly inform taxpayers, through appropriate means, of all circulars and resolutions it issues, as well as any other acts or decrees concerning its organization, functions, and procedures;

➤ Interpretative and applicative circulars:

These documents provide a reconstruction of the legislative process behind new tax provisions and initial clarifications regarding their content, in-depth analyses and interpretative updates in light of new legislative and jurisprudential developments, a systematic frameworks on particularly complex issues and, finally, operational instructions for the tax administration's offices.

➤ Legal advice:

The tax administration provides, upon request, legal advice to trade unions and professional associations, professional bodies, public or private entities, regional and local authorities, as well as State administrations, in order to offer interpretative clarifications on tax provisions in cases of general relevance that do not concern individual taxpayers.

➤ Tax rulings:

A tax ruling is a formal request submitted by a taxpayer to the Italian Tax Authority before engaging in a fiscally relevant action. It allows the taxpayer to obtain clarification regarding a specific and personal case concerning the interpretation, application, or non-application of various tax laws relating to state (central) taxes.

➤ Simplified Consultation

New!!!
AI Driven

Individuals and small-scale taxpayers may make use of the tax administration's online services free of charge, upon request and in relation to specific cases, through a dedicated database that helps identify the appropriate solution to the interpretative or applicative question raised by the taxpayer. When the database does not provide a clear and unambiguous answer, the taxpayer is informed that they may submit a request for a tax ruling.





3.(b)(i) The Ordinary Advance Rulings

Tax Ruling in Italy – Types and Purpose

1. Standard (ordinary) ruling

This allows any taxpayer to request an opinion on the **application of tax provisions whose interpretation is uncertain**, in relation to a **specific and personal case**. The taxpayer may also ask for clarification regarding the correct **qualification of a factual situation**, provided there is objective uncertainty.

2. Evidence-based ruling

This allows the taxpayer to seek an opinion on whether certain **legal conditions** are met or whether the **supporting evidence required by law** is adequate to access specific tax regimes, in the cases explicitly provided

3. Anti-abuse ruling

This allows the taxpayer to request an opinion on whether a transaction may be deemed **abusive**. This applies not only to **income taxes** but to **any area of taxation**.

4. Disapplication ruling

This allows the taxpayer to request **non-application of anti-avoidance rules**, which limit deductions, tax credits, or other benefits, where it can be demonstrated that **tax avoidance effects do not arise**.

This is the **only type of ruling that is mandatory** in certain situations.





3.(b)(ii) The Significant Investment Tax Ruling

The Significant Investment Tax Ruling Procedure (1/2)

Requirements to be met:

Enterprises may submit a specific tax ruling request if they plan to carry out investments in the Italian territory no less than 15 million euros and with "significant" and "lasting" employment impacts, in relation to the activity in which the investment is made.

The Ruling Request may be submitted by:

- entities engaged in commercial activities that promote the implementation of investments as part of their business operations;
- entities not engaged in commercial activities, provided the investment leads to the creation of a new business activity or results in a capital participation in an existing enterprise.

Furthermore, the investment may also be planned by corporate groups or business consortia.

Definition of Investment plan and Relevant investment:

- the implementation of an economic initiative with a lasting nature, including activities aimed at restructuring a distressed business;
- the optimization or improvement of already existing business structures;
- the participation in the capital of an enterprise.

Content of the ruling request:

The ruling request concerns the tax treatment of the investment plan and any extraordinary transactions planned for its implementation, including the assessment of whether a going concern ("azienda") exists. A detailed description of the investment must be provided, with reference to the tax treatment and planned corporate transactions.

The request may cover any tax aspect under the jurisdiction of the Italian Revenue Agency related to the investment plan and the performance of the resulting economic activity, including:

- a prior assessment of the absence of abuse of law or tax avoidance;
- verification of the conditions for the disapplication of anti-avoidance provisions;
- access to special regimes or tax instruments provided by the tax system.



The Significant Investment Tax Ruling Procedure (2/2)

Timing for obtaining the ruling:

- The Italian Tax Authority issues a written and reasoned response within **120 days**, based on the investment plan and any additional information provided by the investor.
- If additional information is required, the deadline may be **extended by a further 90 days**.
- When necessary, the Tax Authority may **visit the business premises**—by agreement with the taxpayer and on scheduled dates—in order to directly assess any relevant information for the evaluation process.
- If the ruling request contains **multiple questions concerning the same investment plan**, the Agency—while aiming for a comprehensive assessment of all the tax aspects—may provide **separate and partial responses** for each question, provided they are sufficiently distinct and independently assessable.
- If the Italian Tax Authority **fails to respond within the prescribed deadlines**, the taxpayer's interpretation or proposed behavior is considered **implicitly accepted** by the tax authorities.

Effectiveness of the Ruling and Limits on the Tax Authority's Assessment Powers

The content of the ruling:

- Binds the Italian Tax Authority with respect to the requesting enterprise;
- Remains valid as long as the factual and legal circumstances on which the ruling is based remain unchanged, whether the ruling was explicitly issued or formed through tacit consent.

As a result, any act issued by the tax authorities—whether of an imposing or sanctioning nature—that contradicts the position expressed in the ruling or established through tacit consent, is considered null and void.

However, the tax authorities retain the right to exercise their ordinary control powers in relation to matters not covered by the ruling.

Furthermore, taxpayers who comply with the response provided by the Italian Tax Authority, regardless of their turnover or revenue size, may gain access to the cooperative compliance regime, provided that the other required conditions are met.





3.(b)(iii) Advance Agreements for Companies with International Activities

Advance Agreements for Companies with International Activities (1/2)

Companies with international activities refers to a company that is **resident in Italy for tax purposes**, as defined by current income tax laws, and which, alternatively or simultaneously:

1. is involved in one or more **transfer pricing situations** in relation to non-resident companies;
2. has its **capital, fund, or equity** held **by non-resident parties**, or holds capital, fund, **or equity in non-resident parties**;
3. has paid or received from non-resident entities **dividends, interest, royalties**, or other types of income;
4. carries out its activity through a **permanent establishment** in another country.

Scope of Advance Agreements

Advance agreements may cover the following areas:

- prior agreement, through mutual discussion, on the **calculation methods of the arm's length value for transfer pricing purposes**;
- prior agreement, through mutual discussion, on the **exit or entry values in case of transfer of tax residence abroad or into Italy**;
- application, in specific cases, of **domestic or treaty-based rules** concerning:
 - the attribution of profits and losses to a foreign permanent establishment of a resident company or to an Italian permanent establishment of a non-resident entity;
 - the payment or receipt of dividends, interest, royalties, or other income from/to non-resident entities;
- advance assessment of whether a **permanent establishment exists in Italy**;



Advance Agreements for Companies with International Activities (2/2)

Procedure for Accessing the Regime

To access the procedure, companies must submit a **request**—either in person or by registered mail with return receipt—on plain paper **to the “Advance Agreements and International Disputes Office” of the Italian Tax Authority**.

The request must include, under penalty of inadmissibility:

- the **company’s name, registered office or tax domicile** (if different), **tax code and/or VAT number**, and the contact details of any national representative (if different from the company) for communication purposes;
- the **address of the Italian permanent establishment** if the request is submitted by a non-resident company;
- a clear statement of the **object of the advance agreement request** and a brief description of the **relevant elements**;
- **documentation proving the company meets the criteria of an enterprise with international activities**;
- the **signature of the legal representative** or another person with legal authority to represent the company.

If the request is “complete,” the office will notify the applicant of its admissibility within **30 days of receipt**. For non-resident entities that have not appointed a representative in Italy, this communication may be sent via regular email to the address provided in the request. Also within 30 days, if the office is unable to verify the necessary elements, it will declare the request inadmissible and allow a period of at least 30 days for the applicant to supplement it. In this case, the 30-day period for assessing admissibility starts from the date of receipt of the additional documentation.

- The request is deemed inadmissible if the required information is missing, if the applicant fails to supplement the request within the set time frame, or if the supplemental documents are deemed inadequate. The regulation also provides guidance on the verification of agreements, full or partial breaches, amendments, and renewals of agreements.





3.(b)(iv) Transfer Pricing Rulings (APA – BAPA – MAPA)

Transfer Pricing Rulings (APA – BAPA – MAPA)

APA (Advance Pricing Agreement):

It is a formal agreement between a taxpayer (usually a multinational company) and a tax administration. The agreement lays out, **in advance**, the methodology the company will use to determine its transfer prices for certain cross-border transactions over a set period of time—often 3 to 5 years.

BAPA (Bilateral Advance Pricing Agreement):

It is essentially an APA that involves **two tax authorities**—typically the ones from the countries involved in the intra-group transaction. Rather than just agreeing with one tax authority (as in a unilateral APA), the taxpayer requests that **both countries negotiate and agree on the TP method in order to eliminate the risk of double taxation**.

MAPA (Multilateral Advance Pricing Agreement):

It involves three or more tax administrations, which is useful when a multinational enterprise operates in a **more complex context of cross-border relationships involving several jurisdictions**. In this case, all the involved tax authorities come together to agree on a consistent TP methodology for the multinational's transactions that affect all those countries.





4. The Cooperative Compliance Regime (ICAP)

The Cooperative Compliance Regime in Italy

Purpose:

The cooperative compliance program is aimed to promote an enhanced cooperation between the Italian Tax Administration and taxpayers to increase the level of certainty on relevant tax issues and, consequently, to prevent tax litigations.

Qualifying entities:

- Resident and non-resident entities having a permanent establishment in Italy with a total turnover or operating revenues equal to at least Euro 750 million;

Benefits:

- Fast track ruling regarding the interpretation and application of tax provisions,
- Reduction of the statute of limitation for tax audits
- tax penalties are reduced to 50%
- No guarantees required to obtain tax refunds.





THANKS