



**Direzione Centrale Accertamento
Settore Internazionale
Ufficio Cooperazione operativa**



MOSS in Italy

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The Italian Revenue Agency figures

Total population: 60.782.668

Registered Taxpayers: 41.800.000

Revenue Agency Employees: 41.035 (2013)

In 21 regional offices
and
111 local departments

Italian Revenue Agency is an independent government institution with a budget assigned on the base of services required by a three yrs “convention” agreed with the Ministry of Economy and Finance

THE REVENUE AGENCY WEBSITE : online services for taxpayers

- ❑ in 1998 with Revenue Agency launched a pilot project for the electronic tax return filing system (only for specific categories of taxpayers)
- ❑ After 1998 the number of on line services and facilities increased progressively, today we receive Tax Returns only electronically.

immediate access to services for users.

but also

For professionals and intermediaries

THE REVENUE AGENCY WEBSITE : two ways to online services for taxpayers

ENTRATEL (electronic channel used by professionals and by medium and large businesses)


FISCONLINE (dedicated to individual users and small businesses).

Among the initiatives to increase online services also the “**Cassetto fiscale - TAX E-Box** ” that allows users to pay electronically taxes and check their position.

THE REVENUE AGENCY WEBSITE : online services for taxpayers

Year	Tax return sent directly by web filing	Tax return sent c/o Tax Office assistance	other tax communication received
2001	30.750.200	264.600	
2002	32.313.300	514.200	491.600
2003	36.246.100	775.500	2.627.800
2004	36.113.900	836.000	5.586.500
2005	36.410.700	809.400	4.871.500
2006	36.521.200	710.300	6.655.200
2007	36.961.000	613.600	6.824.900
2008	38.478.200	420.200	7.283.300
2009	44.474.500	472.500	6.187.600
2010	43.165.200	455.200	5.597.300
2011	44.982.800	386.200	5.445.400
2012	44.423.900	364.800	5.192.100
2013	44.831.500	321.700	4.777.300

THE REVENUE AGENCY WEBSITE : taxpayers assistance

 Since 2009 there is an online channel called **“CIVIS”** to allow intermediaries to ask assistance on communications of irregularities directly through the channel Entratel.

 In 2010, CIVIS was extended to tax payers registered as Fisconline users

In 2013 CIVIS treated 617.613 requests from users

THE REVENUE AGENCY WEBSITE : taxpayers assistance

To simplify contact between the tax payer and Agency.

- ◀ **CAM (Multichannel Service Centers)** provide assistance on: status of tax practices, electronic tax returns, recurring issues, scheduling of appointments at any Tax Office of the Agency.
- ◀ **MINI CALL CENTERS** offer a helpline with either automatic mode or through operator on: general information, tax obligations, refunds procedure, TIN and VAT number.

THE REVENUE AGENCY WEBSITE : taxpayers assistance

OPERATIONAL CENTER (Pescara, Venezia, Cagliari) are Offices specialized in subjects and procedures that requirespecific skills.

Pescara Center, activated on 01/02/2011, is divided in two areas, non-resident taxpayers value added tax” and “non-resident taxpayers Income taxes”. Is currently in charge of Vat on e-services portal in Italy and will manage the

Migration

to the ner MOSS for non EU traders.


-Cagliari and Venezia Center, activated at the end of 2012, was designed to reduce burden on local Offices Offices in periods of peak demands.

MOSS: Revenue Agency starting point

- ❑ Negotiation on MOSS from 2004 until 2008
- ❑ 2011- 2014 participation to 9 Workshops organized at EU level for MOSS project management
- ❑ From January 2012 to March 2013 functional and technical specifications evaluation with a team composed by Revenue Agency and the national Technological Partner Sogei

MOSS implementation plan 2013 - 2014

ISSUES :

- Budget achievement 
- IT Integration in the existing system
- Commitment from IT partner and departments involved
 - ☐ Communication Division of the Revenue Agency Director
 - ☐ Management, Planning and Control
 - ☐ Services to Tax payers
 - ☐ Assessment
 - ☐ Tax Regulation



MOSS implementation plan 2013 - 2014

National Project Plan

- ❑ Impact analysis
- ❑ Adoption and implementation of requirements and specifications
- ❑ Identifying roles and responsibilities
- ❑ evaluation of existing national legislation and proposal for the legal transposition



The Revenue Agency website: online services for taxpayers/intermediaries/information providers

- information about tax obligations and help tools for taxpayer
 - Consulting the Revenue Agency's rulings and guidances
- Italian & English version



<http://www.agenziaentrate.gov.it>



The Revenue Agency website dedicated to the MOSS

<http://www.agenziaentrate.gov.it>

in Italian

http://www.agenziaentrate.gov.it/wps/content/nsilib/nsi/home/cosa_devifare/richiedere/regimi+opzionali/moss/scheda+info+moss

in English

http://www1.agenziaentrate.gov.it/inglese/services/moss/index_moss.htm

or

just put on in any search engine the words:
moss entrate

VAT MOSS Identification

Two different paths for TP to access the MOSS:
Revenue Agency Fisconline Information system

- **EU Scheme:** after Domestic VAT Identification whenever completed (→ VAT code and online services userid/password usable for MOSS purposes)
- **Non -EU users:** will register to the Entratel/Fisconline service through an E-Form on the portal and will receive login information

VAT MOSS Non EU scheme Identification task details (1)

- Function freely available by users via website.
Form protected with a *captcha* code
- Italian and English version

Contact persons (up to 3)

The image shows a screenshot of the 'Richiesta identificativo UE' (EU Identification Request) form. The form is divided into two main sections: 'Informazioni società' (Company Information) and 'Persone di riferimento per contatti' (Reference persons for contacts). The 'Informazioni società' section includes fields for 'Denominazione' (Company name), 'Sigla' (Trade name), 'Indirizzo sede' (Address), 'Codice identificativo stato estero' (Country identification code), 'Indirizzo email' (Email address), 'Conferma indirizzo email' (Confirm email address), 'URL sito web' (Website URL), 'Descrizione attività' (Brief business description), and a checkbox for 'Dichiarazione assenza posizione Iva in UE'. The 'Persone di riferimento per contatti' section is repeated three times, allowing for up to three contact persons. Each entry includes fields for 'Titolo' (Title), 'Nome' (Name), 'Secondo Nome' (Second Name), 'Cognome' (Surname), 'Stato di nascita' (Country of birth), 'Data di nascita' (Date of birth), 'Telefono' (Phone number), 'Indirizzo email' (Email address), 'Conferma indirizzo email' (Confirm email address), and 'Relazione con l'azienda della persona di riferimento per contatti' (Relationship with the company of the reference person for contacts). Labels in blue boxes point to specific fields: 'Trade name' points to 'Sigla', 'Company name' points to 'Denominazione', 'Address' points to 'Indirizzo sede', 'Website URL' points to 'URL sito web', 'Brief business description' points to 'Descrizione attività', and 'Contact persons (up to 3)' points to the entire 'Persone di riferimento per contatti' section.

Richiesta identificativo UE

Informazioni società

Denominazione **Company name**

Sigla **Trade name**

Indirizzo sede CAP sede

Città sede

Codice identificativo stato estero **Address**

Indirizzo email

Conferma indirizzo email

URL sito web **Website URL**

Descrizione attività **Brief business description**

Dichiarazione assenza posizione Iva in UE ☐

Persone di riferimento per contatti

Titolo

Nome Secondo Nome Cognome

Stato di nascita

Data di nascita [gg/mm/aaaa]

Telefono (Indicare il prefisso nazionale preceduto da +: es. +39 per l'Italia)

Indirizzo email

Conferma indirizzo email

Relazione con l'azienda della persona di riferimento per contatti

Titolo

Nome Secondo Nome Cognome

Stato di nascita

Data di nascita [gg/mm/aaaa]

Telefono (Indicare il prefisso nazionale preceduto da +: es. +39 per l'Italia)

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Data di nascita [gg/mm/aaaa]

Telefono (Indicare il prefisso nazionale preceduto da +: es. +39 per l'Italia)

Indirizzo email

Conferma indirizzo email

Relazione con l'azienda della persona di riferimento per contatti

VAT MOSS Non EU scheme Identification task details (2)

- One specialized Tax **office for Non resident operators** will be in charge of
 - business and contact person(s) screening
 - delivery an ID, an EU VAT code and the first part of a PIN code to access online services.



All these items will be delivered by e-mail.

VAT MOSS Non EU scheme Identification task details (3): what is “PIN code”?



- PIN is a “Personal Identification Number”, that allows users to access the online services through Fisconline
- It is made up of 10 digits
- The Revenue Agency doesn’t grant all ten digits to users at the same time for security reasons (→ “half-note” mechanism, to be completed by users directly online)



VAT MOSS - Voluntary exclusion

1. I don't carry out activities regarding the M1SS anymore

3. I've lost the requirements for the application to M1SS

5. I want to register to a different EU country

Esclusione dal regime

La funzione consente di comunicare all'Agenzia delle Entrate

Partita IVA: 07875081007

Denominazione: PROVA MOSS

Data inizio applicazione regime: 01/01/2015

Data esclusione: 19/05/2014 Data registrazione

Motivazione

Reason

☐ Non esercito più attività di telecomunicazione, broadcasting o servizi elettronici

☐ Non ho più una stabile organizzazione

☐ Non possiedo più i requisiti necessari

☐ Decido di non utilizzare più il regime

☐ Voglio registrarmi in un altro stato eu
Identificativo IVA nell'altro

☐ Non ho più una stabile organizzazione

☐ Non ho più una sede in Italia dal :

☐ Non ho più una stabile organizzazione nell'Unione europea e voglio registrarmi al regime come soggetto non UE

Invia

2. I don't have a permanent establishment in Italy anymore

4. I decide voluntarily not to use the M1SS anymore

6. I don't have a permanent establishment in EU anymore and I want to register to the M1SS as an extra-EU company

Security - the fisconline system guarantees

- ❑ **ACCESS CONTROL** - data can be browsed and modified only by authorized users.
- ❑ **CONFIDENTIALITY** - data cannot be read by unauthorized users.
- ❑ **INTEGRITY** - data are protected against unauthorized modification.
- ❑ **NON-REPUDIATION** - process prohibits the sender/receiver from denying having sent/received the data.

MOSS Vat Return Process

MOSS Vat Return Process

Menu MOSS

- Dichiarazioni
 - Riepilogo
 - Ricerca
- Comunicazioni
 - Correnti
 - Archivio
- Assistenza
- Strumenti di sviluppo

Ti trovi in: - [La mia scrivania](#) - [MOSS](#) - [Risultati della ricerca](#)

PARTITA IVA: 90825501108

Risultati della ricerca

Numero di riferimento	Versione	status
Nessun risultato trovato		

Anno

Trimestre

[+ Crea nuova](#)

[Cerca](#)

MOSS Vat Return Process

Create a new Vat return This page form will submit the basic data for a VAT return (Period and Year) and will create a new empty version

Edit function applies to a not versioned VAT return “Save” button will only save data and it will let users continue the editing in the future. “Save as versioned” button will save data and mark as versioned VAT return. “Print” button will make a draft for printing purposes.

View This page shows the data saved in a versioned VAT return. “Print” button will make a draft for printing purposes.

The tax payment process in Italy

- ❑ From 2001 the Agenzia strategy was to implement on line procedures for payment also via delegation or directly on Revenue Agency web site
- ❑ Model f23 registry and local taxes + other
- ❑ Model f24 direct and indirect taxes
- ❑ The information on payment are available to local offices immediately associated to taxpayer (TIN), instrument permitting enforcement and issuer, type of taxes (tax code classification)

M.O.S.S. – Payments through the italian bank system

- 1. Taxpayer submits M.O.S.S. VAT return, which is recorded by Italian Revenue Agency with a unique reference number.**
- 2. Taxpayer carries out a bank transfer to Italian Revenue Agency 's account, at the Central Bank of Italy, specifying in the reason for payment the unique reference number of that return.**

M.O.S.S. – Payments through the italian bank system

- 3 Bank of Italy transmits to the Italian Revenue Agency the list of bank transfers received, along with the reasons for payment.**
- 4 Italian Revenue Agency will be able to match the bank transfer to the M.O.S.S. VAT return (using the unique reference number) split the amount to transfer to MSCONs.**

MOSS in Italy key words

Experience

Cooperation

Good will

Common sense



Questions

