

Tax Pills

Italian Revenue Agency: 2022 new operative guidance

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On 20 June 2022, the Italian Revenue Agency issued the Circular Letter n. 21/2022 clarifying the criteria for selecting taxpayers for tax audits. Particularly, the tax authority pointed out the need to maintain a stretchy and advanced control function on large multinational entity (MNE) companies in order to optimise a correct fiscal compliance.

Selecting criteria - External investigation activities will be carried out in a manner aimed at giving room for an accurate definition of the level or degree of fiscal risk of large companies to be possibly audited. In this context, priority will be given to firms positions with a higher degree of sustainability of the fiscal claims detailed by the Revenue Agency. Furthermore, the Offices in charge of large taxpayers will continue to be intercept and effectively countered aggressive tax planning phenomena, both domestic and international.

Cross-borders fiscal checking - An appropriate use of the databases available to the Revenue Agency and an appropriate collection of information will be at the core of the tax enforcement activities. Data retrieved from exchange of information with other countries (BEPS Action 5) and from country-by-country reporting (BEPS Action 13) will play a strategic role. The **Central Directorate for Large Taxpayers and International** will coordinate all the activities conduct by each regional office, which in turn will take care to enhance the use of fiscal coordination and interaction with foreign tax jurisdictions, activating all the appropriate tools of administrative cooperation ensured by the **International Sector of the Central Directorate for Large Taxpayers and International**.

What the Inland Revenue is looking at when auditing multinationals - In general, tax audits of MNE companies will focus on cross-border transactions, tax treaty relief applications, transfer pricing adjustments, tax planning, use of fraudulent schemes, such as those involving a permanent establishment (PE) claim in Italy and compliance with the digital service tax. With reference to the control activity aimed at verifying the correct application of the digital services tax regulations, with particular regard to accounting, declaration and payment aspects, the **Central Directorate for Large Taxpayers and International** will proceed to share the results with **regional Directorates**, through a subsequent training activity aimed at the relevant operational structures to which the continuation of this control activity will be entrusted.

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