Dear Clients:

Object: Taxpayers Entitled to Forward the Query to the Italian Revenue Agency

Only big businesses are allowed to "Query" the Italian Revenue Agency (to obtain clarifications on the correct application of a specific tax provision. Small business right to do so is subordinated to the data which will be elaborated through a system of artificial intelligence.

The following listed are the queries ruling for new residents that opt for the substitutive tax regulated by article 24 bis of the Tuir. Interpretative, qualifiers, anti-abuse, anti-avoidance ruling, and probatory.

The probatory ruling which for example, concerns shell companies can be applied only by cooperative compliances or admitted to the query for new investments as foreseen by article 2 of the Digs 147/2015.

The number of the taxpayers that are allowed to the query is proportionated to the grade of compliance necessary to access to the above-mentioned institutes.

It is not clear why some interested subjects have been excluded and for which the current norm continues to re-call the probatory ruling. (See shelly companies and the Cfc discipline just modified.)

The instance of query is subject to a tax payment which shall finance the initiatives to implement the training of the Personnel of the Agency.

The import of the payment shall be decided by a decree of the Ministry of Economy and Finance, based on the taxpayers, on the volume of business o earnings of significant relevance and complexity of the question object of the query.

Physical people and partnership of simplified accounting must use the service of consultation simplified to be admitted to the query.

The taxpayers can freely access to a data bank and procedure documents created by the Revenue Agency.

An artificial intelligence bank data which presents the solution to interpretative ruling or applicable asked by the taxpayer. The artificial intelligence shall inform the taxpayer that is possible to present the instance of query if the answer is not univocal.

The time allowed for the query rulings is 90 days; however, this timing shall be suspended between the 1^{st} and the 31^{st} of August and each time that is obligatory to ask for a preventive to another administration. In this case, the suspension cannot be longer than 60 days.

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Emission of a certified deed to certify the answer given may result in elimination of the query.

Meaning that the taxpayer will have to propose the exception during the appeal, and it shall not be officially detected by a judge. The new ruling and their operation is deferred from the issuance that the decree of the Med shall have to fix and the import of the payment to be decided for those who require to right of query.

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