

5.

ACTIVE TAX LIABILITY SUBJECTIVITY

5.1 TAX ADMINISTRATION

➤ Creditors

- State
- Region
- Province
- Municipality

➤ Tax authorities

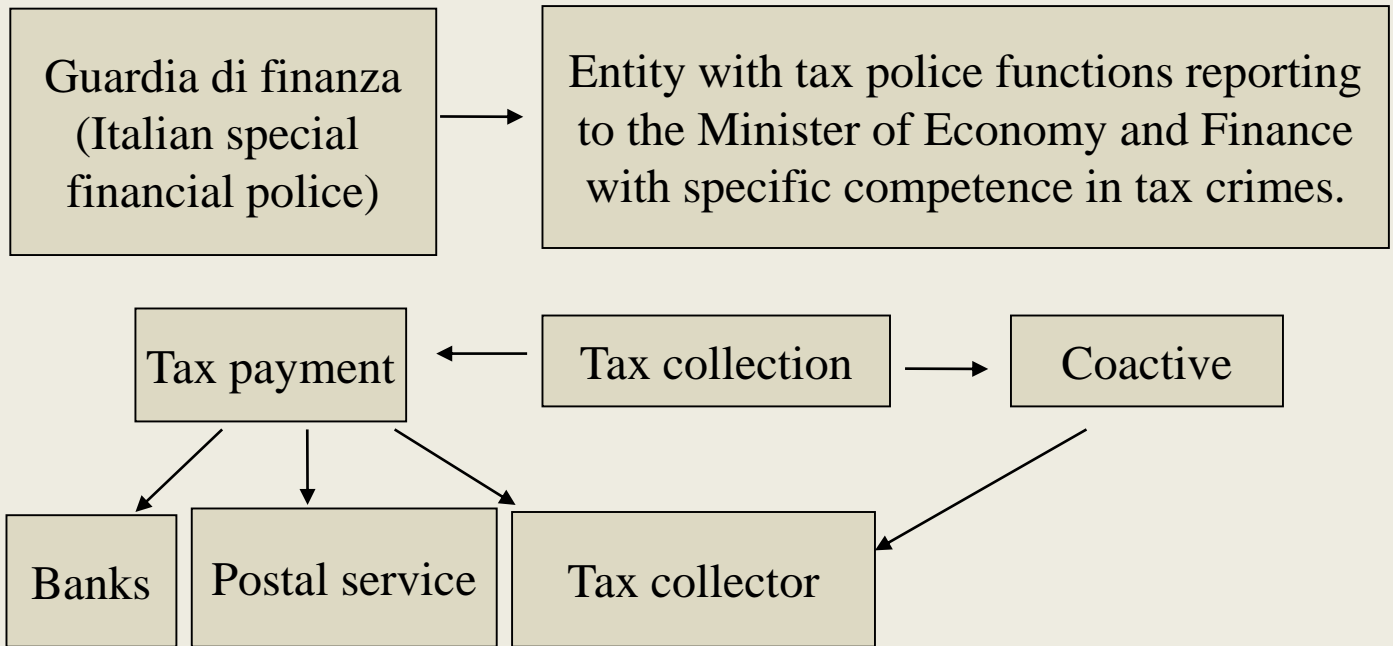
(central/regional/local)

- Agenzia delle Entrate (Italian Revenue Agency)
- Agenzia delle accise e delle Dogane (Customs and Excises duties Agency)
- State Property Agency

Ministry of Economy
and Finance
with tax prerogative in
tax politics

Minister:
political direction of the
department of Fiscal
Policy

5.2 SUPPORTING ENTITY OF THE TAX ADMINISTRATION



➤ Credit companies:

- Taxpayers can delegate credit company to pay taxes. The tax paid must be proved by a payment certification to be attached to the tax return
- Qualification of the relationship between taxpayer and banks:
 - Delegation of payment: taxpayer commands the banks to pay.
 - *Adiectus solutionis causa*: taxpayer can pay (with a full discharge of liabilities) to a different entity other than the creditor. In this case the different entity must be authorized by the law.