

International Tax Cooperation

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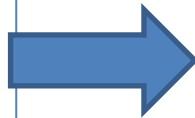
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International Cooperation is the essential instrument against undue territorial allocation and cover up of capitals



- ✓ PROCEDURES DIRECTED TO ENSURE THE TAX POSITION OF THE CONTRIBUTOR WITH TRANSITIONAL INTERESTS AND TO ENSURE THE CORRECTING OF THE IMPOSITIVE JURISDICTION
- ✓ PROCEDURES WHICH IMPLEMENT THE IMPOSITIVE POWER BEYOND THE NATIONAL BORDERS

TODAY INTERNATIONAL COOPERATION IS RELEVANT AND EFFECTIVE AND MUCH MORE INCISIVE RESPECT TO THE PAST



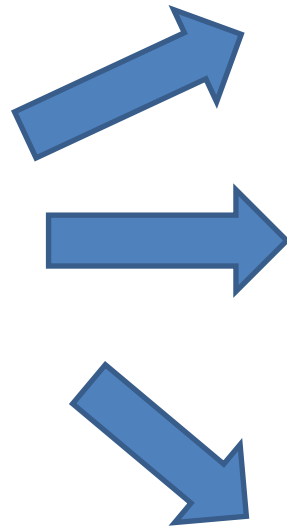
WITH THE ECONOMIC CRISIS IT IS NECESSARY TO RECOVER THE FINANCIAL RESOURCES

EXCHANGE OF INFORMATION

- ✓ MEANS OF COMMUNICATION TAX INFORMATION BETWEEN TWO O MORE STATES
 - ✓ ITALY MUCH USE THE EXCHANGE OF TAX INFORMATION
 - ✓ NEW IMPORTANT AGREEMENTS (Monaco, Svizzera, Singapore, Hong Kong,....)
 - ✓ REFERENCE MODEL IS OCSE (i c.d. TIEA – Tax Information Exchange Agreements)
- ✓ LEGISLATION: Convenzione Multilaterale sulla Reciproca Assistenza in materia fiscale del 1988, Direttiva 16/2011/CE 7 dicembre 2010, Direttiva 2014/107/CE D.Lgs 29/2014 e 32/2017
 - ✓ In case of non-agreement the most effective procedure is applied

Exchange of information: methods

METHODS



EXCHANGE ON REQUEST

SPONTANEOUS EXCHANGE

AUTOMATIC EXCHANGE

EXCHANGE ON REQUEST

- ✓ MORE DIFFUSED METHOD
- ✓ A STATE REQUESTS THE INFORMATION AT THE OTHER STATE
 - ✓ FORBIDDEN THE *FISHING EXPEDITIONS*
 - ✓ NO REQUEST FOR SUBJECT GROUP NOT DEFINEDN
- ✓ OK IDENTIFIED GROUP: EXEMPTION PEOPLE WHO HAVE CLOSED THE CURRENT ACCOUNT FROM A DATE

SPONTANEOUS EXCHANGE

✓ LITTLE USED

✓ NO REQUEST FROM A STATE TO AN OTHER STATE

✓ THE FISCAL OFFICE PROVIDES USEFUL INFORMATION FOR THE FOREIGN STATE AND TRANSMITS IT

AUTOMATIC EXCHANGE

- ✓ ALWAYS MORE USED
- ✓ OCSE model → FACTA
- ✓ rules that require data collection and transmission
 - ✓ Direttiva 2014/107/CE
- ✓ D.Lgs. 4 marzo 2014 n. 29 e D.Lgs. 15 marzo 2017 n. 32

Limits use information

- ✓ Every state is obliged to a reserved use
- ✓ The sending State can not set limits
- ✓ Specific limits for use in criminal trial

Protection of the subject

- ✓ OCSE e UE = respect «fundamental rights»
- ✓ Justice Court CE – Causa C-276/12 – *Sabou*
- ✓ Cass. nn. 8605 e 8606/2015 «Lista Falciani»
- ✓ No specific rules in D.Lgs 29/2014 e 32/2017