



Implementing regulations for the new tax dispute resolution mechanisms in Italy

Tax & Legal Alert

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Implementing regulations for the new tax dispute resolution mechanisms in Italy, after the implementation of Council Directive (EU) 2017/1852

On 16 December 2020, the Italian Revenue Agency issued the regulations to implement the new tax dispute resolution mechanisms in Italy, after the implementation of Council Directive (EU) 2017/1852 through Legislative Decree no. 49/2020 (see our [Tax & Legal Alert](#) dated 29 June 2020 for further reference).

The regulations include:

- The possibility for the taxpayer to contact the tax authorities in Italy to discuss the case in advance of the MAP request;
- A template of the MAP request to be filed with the tax authorities in Italy, to be used if the MAP request is prepared in Italian (if the MAP request is filed in a language other than Italian, a certified Italian translation must be enclosed);
- The rules on the electronic or physical submission of the MAP request;
- A list of the documents to be attached to the MAP request (e.g. copy of the notice of assessment and of the tax audit report, or of any other equivalent document from which the controversy has arisen, copies of the judgments concerning the case, Italian or English translations of the relevant deeds issued abroad, proxy for the submission);
- The procedure and timeframe to be followed by the taxpayer and the tax authorities under the MAP procedure (see our [Tax & Legal Alert](#) dated 29 June 2020 - section headed 'The new procedure - time frame');
- A provision for the involvement of the central and local tax offices in Italy that are in charge of implementing the MAP outcome;

- The rules, also on the discontinuation of domestic litigation, to be followed by the taxpayer in order to accept the MAP agreement;
- Provision for delivery to the taxpayer of a communication explaining the general reasons why no agreement could be reached under the MAP, where that is the case;
- A template of the request to set up an advisory committee, to be filed with the tax authorities in Italy.

The regulations came into force on 16 December 2020.

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