

## Italy

Last update: 10 November 2006

<b>Items</b>	<b>Contents</b>
<b>Competent Authority</b>	Mr. Enrico Martino – Director Ufficio Relazioni Internazionali Dipartimento Politiche Fiscali Ministero dell’Economia e delle Finanze Via Pastrengo 22 – 00185 – Rome Tel. 0039-06-47604300-1-2 / Fax 0039-06-47603911 E-mail: <a href="mailto:dpf.ri@finanze.it">dpf.ri@finanze.it</a>
<b>Organization</b>	Ministry of Economy and Finance Tax Policy Department International Relations Office
<b>Scope of MAP &amp; MAP APA</b>	- To eliminate taxation in contrast with the provisions of double taxation treaties - To discuss issues of interpretation or application of treaties
<b>Domestic guidelines &amp; administrative arrangements</b>	N/A
<b>Time for filing</b>	Within the time limit provided for by individual DTCs
<b>Form of request</b>	No specific form
<b>Documentation requirement</b>	No formal requirement. The taxpayer is expected to supply documentation in support of a MAP request
<b>User fees</b>	None
<b>Tax collection / penalty / interest</b>	General rules apply
<b>Other dispute resolution mechanisms</b>	The EU Arbitration convention for the transfer pricing cases Arbitration procedure under bilateral tax conventions (when applicable)
<b>Government Website</b>	<a href="http://www.finanze.it">http://www.finanze.it</a>