



**ISTITUTO NAZIONALE DI FISICA  
NUCLEARE**

Human Resource Office

**DECLARATION OF RESPONSIBILITY (ITALIAN LAW: ARTT. 75 and 76 of DPR 445/2000)**

I, the undersigned, \_\_\_\_\_  
(Surname and Name)

born in \_\_\_\_\_ Country \_\_\_\_\_  
(City, Town)

on \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Tax Identification Number \_\_\_\_\_

Italian taxpayer identification no.- Codice Fiscale (If you have one) \_\_\_\_\_

resident in (Country) \_\_\_\_\_ Postal code \_\_\_\_\_ City \_\_\_\_\_

Address \_\_\_\_\_

Mobile \_\_\_\_\_ E-mail \_\_\_\_\_

Degree \_\_\_\_\_

**ask that the payment of the fee due for the occasional independent job is carried out by:**

bank transfer to the bank account n° \_\_\_\_\_

at the Bank \_\_\_\_\_ Agency \_\_\_\_\_

Complete Bank Address \_\_\_\_\_

SWIFT Code: \_\_\_\_\_ IBAN Code: \_\_\_\_\_

ROUTING NR: \_\_\_\_\_ ACCOUNT Code: \_\_\_\_\_

## OCCASIONAL PROVIDER OF INDIPENDENT JOB NON RESIDENT IN ITALY

**Person not resident in Italy**, not having fixed premises in Italy, that does not submit a tax declaration in Italy for the specific case.

- Fees are subjected to a withholding tax** according to Art. 25 D.P.R. 600/73 (**30%**), as a no bilateral agreement (convention) providing to avoid double taxation on income and property between the State of residence and Italy exist, and/or the existing convention is not applicable to the exoneration from the tax payment in Italy, and/or the person does not intend to ask the withholding agent for the application of conventional treatment.
- Fees are exempts from withholding tax** according to Art. 25 D.P.R. 600/73 in relation to the provisions of the bilateral agreement (convention) to avoid double taxation between Italy and \_\_\_\_\_ as per Law \_\_\_\_\_ Art no. \_\_\_\_\_, which foresees the taxation of the income resulting from the services provided in the country of residence of the recipient for the specific case of the engagement assigned.  
Hereby are enclosed:
- copy of the ID of the recipient
  - documentation required by the above mentioned convention.

### I ALSO DECLARE THAT

To today's date the amount of income from occasional or sporadic employment to individuals/organizations other than INFN, subject to Gestione Separata INPS contribution is:

1. below € 5.000 and equal to € \_\_\_\_\_;
2. above € 5.000 and, therefore, I have opened an account with Gestione Separata INPS (We remind you that you do not need to open a new account if you have one already open).

In both cases (please '✓' one of the following options):

- (only for individuals resident in an EU Member State) In my country of residence I am liable to pay contribution to a pension scheme or I am a pensioner and therefore in Italy I can apply to pay Gestione Separata INPS at reduced rate
- In my country I am not liable to pay contribution to a pension scheme and I am not a pensioner and therefore I am liable to pay Gestione Separata INPS at ordinary rate

INPS contribution threshold (please '✓' one of the following options):

- total income in Italy is below yearly INPS contribution threshold
- total income in Italy is above yearly INPS contribution threshold and therefore no Gestione Separata INPS contribution is due.

*(In the calculation of the total income, please consider only income subject to Gestione Separata INPS)*

Considering high responsibility of INFN in the application of the treatment foreseen by the conventions against double taxation, the above mentioned documentation (issued in the current tax year) must contain a declaration stating that the recipient is a taxable person subject to taxation in the country of residence.

Such documents shall also expressly refer to the specific convention against double taxation between Italy and the above mentioned country.

If the submitted documentation does not include the above mentioned elements, it will not be accepted for the application of the benefits foreseen by the bilateral convention and the income will be taxed in Italy on the basis of the current tax and benefit scheme.

It is worth to underline that the Italian Ministry of Economy and Finance in several circumstances (Circulars no. 86/1977, no. 115/1978 and no. 147/1978 of the General Direction on direct taxes, and Resolutions no. 95/E of 10 June, 1999 and no. 68 of 24 May, 2000 of the Revenue Department) stated that the withholding agents have the right, under their responsibility, to directly apply the exemption or the lower tax rates provided for in the Conventions in force between Italy and the State of residence of the recipient of the income.

If the withholding agent decides not to exercise the above mentioned right or if the requested documentation is not complete, the amount will be subject to taxation on the basis of the Italian tax legislation.

In this regards, it is fundamental not to take for granted that "the application of the convention to subjects not resident is equivalent to the automatic not application of the withholding tax"; it is therefore necessary to carefully read the legislative disposition to verify the content of the convention and its applicability.

I, the undersigned, undertake to fully comply with regard to the above mentioned provisions, as well as to promptly communicate any eventual change, exempting INFN from any and every responsibility.

Date, \_\_\_\_\_

SIGNATURE

\_\_\_\_\_

**Informative according to the Legislative Decree N. 196/2003 (ex Law 675/1996)**

The personal data in this form will be inserted in the data bank of INFN and will be used for the payment and for administrative, fiscal and accounting aims, in the total respect of Legislative Decree no. 196/2003 on the protection of personal data.

**DOMANDA DI ATTRIBUZIONE CODICE FISCALE, COMUNICAZIONE VARIAZIONE DATI  
E RICHIESTA TESSERINO/DUPLICATO TESSERA SANITARIA (PERSONE FISICHE)**

<b>QUADRO A</b> Sezione I Tipologia richiedente	<input checked="" type="checkbox"/> <b>D RICHIESTA DIRETTA PER SE STESSO</b>		<input type="checkbox"/> <b>RICHIESTA PER SOGGETTO TERZO</b>		<b>CODICE TIPOLOGIA RICHIEDENTE</b> <input type="text"/> <input type="text"/> <small>(solo per attribuzione codice fiscale)</small>
<b>Sezione II</b> Tipo richiesta	<input type="checkbox"/> <b>ATTRIBUZIONE CODICE FISCALE</b>		<input type="checkbox"/> <b>RICHIESTA TESSERINO CODICE FISCALE</b> <input type="checkbox"/>		
	<input type="checkbox"/> <b>2</b> <b>VARIAZIONE DATI</b>		CODICE FISCALE <input type="text"/>		
	<input type="checkbox"/> <b>3</b> <b>COMUNICAZIONE DECESSO</b>		CODICE FISCALE <input type="text"/>		DATA DECESSO <input type="text"/>
	<input type="checkbox"/> <b>4</b> <b>RICHIESTA CERTIFICATO DI CODICE FISCALE</b>		CODICE FISCALE <input type="text"/>		
	<input type="checkbox"/> <b>5</b> <b>RICHIESTA DUPLICATO TESSERINO/TESSERA SANITARIA</b>		CODICE FISCALE <input type="text"/>		<input type="checkbox"/> <b>MOTIVAZIONE</b>
<b>QUADRO B</b> Dati anagrafici	COGNOME <input type="text"/>		NOME <input type="text"/>		SESSO <input type="checkbox"/>
	COMUNE (o Stato estero) DI NASCITA <input type="text"/>		PROVINCIA DATA DI NASCITA <input type="text"/>		
<b>QUADRO C</b> Residenza anagrafica/ domicilio fiscale	COMUNE <input type="text"/>		PROVINCIA C.A.P. <input type="text"/>		
	TIPOLOGIA (via, piazza, ecc.) <input type="text"/>		INDIRIZZO <input type="text"/>		
	NUMERO CIVICO <input type="text"/>		FRAZIONE/ALTRO <input type="text"/>		
<b>QUADRO D</b> Residenza estera	STATO ESTERO <input type="text"/>		STATO FEDERATO, PROVINCIA, CONTEA <input type="text"/>		
	LOCALITÀ DI RESIDENZA <input type="text"/>		CODICE POSTALE <input type="text"/>		
	INDIRIZZO <input type="text"/>				
<b>QUADRO E</b> Eventuali altri codici fiscali attribuiti	CODICE FISCALE <input type="text"/>				
	CODICE FISCALE <input type="text"/>				
<b>ALLEGATI</b>	<input type="text"/>				
<b>SOTTOSCRIZIONE</b>	CODICE FISCALE RICHIEDENTE DIVERSO DA PERSONA FISICA <input type="text"/>		CODICE FISCALE SOTTOSCRITTORE <input type="text"/>		
	DATA <input type="text"/>		FIRMA <input type="text"/>		
<b>DELEGA</b>	I sottoscritt_ <input type="text"/>		delega <input type="text"/>		
	nato/a <input type="text"/>		il <input type="text"/>		CODICE FISCALE <input type="text"/>
	a presentare il modello per suo conto e a ritirare l'eventuale certificazione rilasciata dall'ufficio				
	DATA <input type="text"/>		FIRMA <input type="text"/>		