TEMPLATE TO BE DRAWN UP ON COMPANY LETTERHEAD

DECLARATION IN LIEU OF AFFIDAVIT PURSUANT TO ART. 46 AND 47 OF PRESIDENTIAL DECREE 445/2000 FOR THE PURPOSE OF CERTIFYING THAT STAMP DUTY HAS BEEN PAID

The undersigned …………………………....................................................…………….. born in ………………..……….………………………………..……. as legal representative/Agent of the Company ..............................................................................................................................

with registered office in ..............................................................................., tax code…………….,

pursuant to and for the purposes of Article 76 of Presidential Decree no. 445/2000, aware of the responsibilities and civil and criminal consequences envisaged in the event of false declarations and/or the production or use of false documents,

DECLARES UNDER THEIR OWN RESPONSIBILITY

* that the Company has fulfilled its obligation to pay stamp duty on this contract of sale pursuant to Article 18, paragraph 10, of Legislative Decree No. 36/2023 online using the "F24 with identifying elements" (F24 ELIDE) form, giving evidence of the following elements relating to this procedure.
  + Type: letter “R”
  + CIG
  + Levy code: “1573”
  + INFN tax code: “84001850589”
  + Contracting Authority identification code “40”
  + Reference year: year the contract was concluded, in the format “YYYY”
  + "Office" code and "Document” code: no value

For economic operators residing abroad who cannot fulfil the obligation using F24 ELIDE, the stamp duty must be paid via bank transfer to the beneficiary:

"Bilancio dello Stato" (State Treasury), using the following banking details (available on the Italian Revenue Agency's website under the section Payment of taxes from abroad):

IBAN: IT07Y0100003245348008120501 BIC: BITAITRRENT

Additionally, if the debtor is an EU (European Union) entity, they must specify their tax code/VAT number in the payment reference, followed by the details of the act to which the tax refers. For non-EU entities, they must indicate their full name (complete company name) in the payment reference, again followed by the details of the act to which the tax refers (as per Italian Revenue Agency responses No. 275/2020 and No. 352/2020).

* + Amount: calculated according to this Table:

|  |  |
| --- | --- |
| Contract amount | Stamp duty due |
| < €40,000 | EXEMPT |
| ≥ €40,000 < €150,000 | €40 |
| ≥ €150,000 < €1,000,000 | €120 |
| ≥ €1,000,000 < €5,000,000 | €250 |
| ≥ €5,000,000 < €25,000,000 | €500 |
| ≥ €25,000,000 | €1,000 |

Document to be digitally signed

* Attach a copy of the payment receipt for the F24 Form or bank transfer, to be paid after receipt of the stipulation/order with the CIG