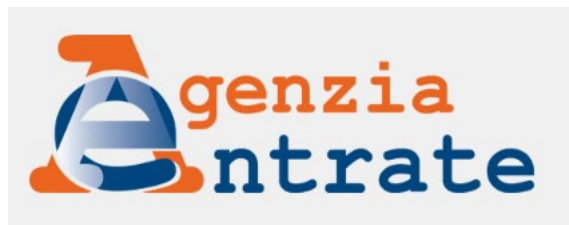




EUROPEAN
PUBLIC
PROSECUTOR'S
OFFICE



AGREEMENT
between
THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE
and
THE ITALIAN REVENUE AGENCY

on the ACCESS TO INFORMATION BY THE EPPO

The European Public Prosecutor's Office (hereinafter: "the EPPO") and the Italian Revenue Agency (Agenzia delle Entrate, hereinafter: "Revenue Agency"), together referred to as "the Parties",

Having regard to Articles 86 and 325 of the Treaty on the Functioning of the European Union (TFEU),

Having regard to Council Regulation (EU) 2017/1939 of 12 October 2017, implementing enhanced cooperation on the establishment of the EPPO (hereinafter referred to as 'the EPPO Regulation'), and in particular Articles 4, 13 and 43(1) thereof

Having considered that the EPPO is the Prosecutor's Office responsible for investigating, prosecuting and bringing to judgment the perpetrators of, and accomplices to, criminal offences affecting the financial interests of the Union which are provided for in Directive (EU) 2017/1371 and determined by the EPPO Regulation, and exercise the functions of prosecutor in the competent courts of the Member States, until the case has been finally disposed of,

Having considered that, as a rule, the EPPO carries out investigation and prosecution via its European Delegated Prosecutors (EDP), who act on behalf of the EPPO in their respective Member States and have the same powers as national prosecutors in respect of investigations, prosecutions and bringing cases to judgment, in addition to the specific powers and status conferred on them in the EPPO Regulation,

Having considered, in particular, that the European Delegated Prosecutors shall be able to obtain any relevant information stored in any relevant registers of public authorities, under the same conditions as those that apply under national law in similar cases,

Having considered that the Sector "Contrasto Illeciti", within the Division "Contribuenti" of the Revenue Agency, is the Central body ordinarily responsible for carrying out the most important investigations for the prevention and combatting of international tax offences and tax fraud, with particular regard to those related to VAT,

Having considered that with the Act of the Director of the Agency prot. RU 254583 of 6 October 2021, the Contrasto Illeciti Sector of the Contribuenti Division was identified as

the structure responsible for managing institutional relations and communication flows with the EPPO regarding preliminary activities concerning types of crimes harmful to financial interests of the European Union, as defined by Directive (EU) 2017/1371 implemented with Legislative Decree 14 July 2020, n. 75,

Agree as follows:

Article 1

Purpose and scope

1. This Agreement aims to facilitate the access by the EPPO to information available to the Revenue Agency, and to streamline the analytical support that the Revenue Agency, through the Contrasto Illeciti Sector, can provide the EPPO with.
2. In order to facilitate the implementation of this Agreement, and in particular the exchange of information, the contact persons identified under Article 5 may carry out mutual consultations at any time.

Article 2

Access to information and analytical support

1. Without prejudice to the obligations of the Parties pursuant to Articles 24(1), 24(7) and 34(8) of the EPPO Regulation, the EPPO may request to the Contrasto Illeciti Sector, of the Revenue Agency, information and documents related to tax and economic position of individuals and firms or any other information, such as specific analysis of financial activities, relevant to the EPPO's operational activities.
2. The Contrasto Illeciti Sector of the Revenue Agency will communicate to the EPPO any additional information, also obtained through inspections and other institutional activities of the Agency, relevant to ongoing investigations carried out by the EPPO.
3. The EPPO will inform the Contrasto Illeciti Sector of the Revenue Agency of the outcome of criminal investigations where the Parties cooperated and, upon request, may transfer to the Revenue Agency copy of judicial decisions, unless disclosure is prohibited by the applicable law.
4. When the Revenue Agency receives a request for information from the EPPO, and the Revenue Agency is aware that that information is connected to an investigation carried out by a national judicial or investigative authority, the Revenue Agency will inform the national authority of this circumstance, unless the EPPO informs the Revenue Agency that its request cannot be disclosed to any other Parties.
5. When the Revenue Agency receives a request for information from a national judicial or investigative authority, and the Revenue Agency is aware that that information is connected to an investigation carried out by the EPPO, the Contrasto Illeciti Sector of the Revenue Agency will inform the EPPO of this circumstance, unless the national authority informs the AE that its request cannot be disclosed to any other Parties.

Article 3

Confidentiality, use of information by the Parties and in relation to third Parties

1. Information communicated or acquired under this Agreement is protected by professional secrecy in accordance with Article 108 of the EPPO Regulation and in

accordance with Italian national Law, and is treated in accordance with the relevant rules on confidentiality.

2. The EPPO and the Revenue Agency will not exchange information if disclosure to the other party is prohibited by the law governing the party possessing the information.

Article 4

Modalities of exchange of information

1. The EPPO may obtain information from the Revenue Agency indirectly, through the Italian Law Enforcement Agencies coordinated by the EPPO, or directly by accessing the information present in the databases of the "Anagrafe Tributaria":
 - a. via its central office in Luxembourg, or
 - b. via the European Delegated Prosecutors in its decentralised offices in Italy.
2. The operating procedures for direct access to the databases of the Anagrafe Tributaria, as well as the procedures and supporting IT infrastructures, will be governed by specific agreements between the Parties.
3. After having agreed on specific rules of access and signed an appropriate agreement, the direct access to the databases of the "Anagrafe Tributaria" shall be granted:
 - a. to the Italian European Prosecutor and to the EDPs, according to Article 43 of the EPPO Regulation, and
 - b. to the staff of the Central Office, pursuant to a specific delegation from the EP/EDP according to article 8(5) of the EPPO Regulation
4. The Parties will jointly arrange, consistent with the applicable legislation, for procedures of electronic and secure communication, and will consult each other with the purpose of implementing this Agreement.

Article 5

Contact Persons

1. The contact persons on behalf of the EPPO shall be the European Delegated Prosecutors in charge of the specific case; the contact person on behalf of the Revenue Agency shall be the head of the Contrasto Illeciti Sector, also through the heads of the dependant Sections.
2. In case of communications related to strategic or policy matters, or in any other case of necessity of contacts with the central office of the EPPO, the contact person is the supervising European Prosecutor for Italy.
3. Any subsequent change of the designated contact persons will be notified, without delay, in writing.

Article 6

Meetings, training and workshops

1. The Parties will cooperate on training in areas of common interest, as appropriate.
2. The Parties may invite each other to participate on a peer-to-peer basis to coordinating meetings or other coordinating initiatives. The Parties may identify specific thematic issues to be further discussed, through periodic meetings, which can be held also virtually and are aimed at jointly analysing selected relevant cases.

3. Training programs of the EPPO and of the Revenue Agency may be open to participation of the staff of the other Party. The Parties may exchange trainers and organise joint training activities.

Article 7 Data Protection

1. Personal data may only be processed, by the Parties, in full compliance with the provisions of the current legislation on the protection of personal data, pursuant to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016. Both Parties shall ensure that all receipts of personal data, as well as any transfers thereof, are duly logged and traceable, including, where required in line with these or other implementing rules, the grounds for their transfer. No personal data shall be kept longer than necessary for the purpose for which it has been processed, or than required due to other legal obligations.
2. Personal data shall be transmitted with a purpose and shall not be processed in a manner incompatible with the purpose for which it was transmitted.
3. At the moment that the Parties exchange personal data, and the relevant data subject has already been notified of the processing of their data by the transmitting party, this shall be notified to the receiving party while respecting applicable rules on confidentiality of investigations.
4. To the extent applicable and without prejudice to any processor-controller agreement between the Parties, the Parties shall cooperate and inform each other appropriately in the implementation of their respective obligations. This specifically includes informing each other in case of any personal data breach occurring in relation to personal data exchanged under this arrangement, in case there are reasons to believe that personal data received or provided under this arrangement were or are inaccurate or incomplete, or should not have been transmitted, in which case the receiving party shall take the appropriate action.
5. Any restriction on the use of information exchanged, or instructions relating to deletion or destruction, including possible access restrictions in general or specific terms, shall be respected by the Parties.

Article 8 Expenses

The Parties shall bear their own expenses which arise in the course of implementation of the present Agreement, unless otherwise stipulated.

Article 9 Amendments and supplements

This Agreement may be amended in writing at any time by mutual consent between the Parties.

Article 10 Entry into force

This Agreement shall enter into force on the date of its signature. This Agreement is electronically signed by the Parties.

For the EPPO

For the Revenue Agency

Danilo CECCARELLI
Deputy European Chief Prosecutor
Supervising European Prosecutor for Italy

The Director
Ernesto Maria Ruffini