

## SUMMARY

## Number: 186211.1

### SD - Services Directive Notification - Art. 15(7) and 39(5)

## **General information**

Member State, which has introduced / plans to introduce the requirement  $% \left( {{{\bf{n}}_{{\rm{s}}}}} \right)$ 

Broadcast Date	19/03/2021
Notifying Member State	Italy

#### Service activities impacted by the requirement

The notified requirements are	specific to certain service sector(s)
Service sectors concerned	Other
Activities concerned in the sector 'Other'	Other

# **Details of the requirement**

#### Text of the legal act

National reference number of the legal act	(it) Decreto ministeriale 5 agosto 2019, n. 106
Title of the legal act	(it) Regolamento recante disposizioni in materia di abilitazione all'assistenza tecnica innanzi alle Commissioni tributarie
Status of the act	Final
Article(s) that contain the requirements	(it) Art. 3 Requisiti per l'iscrizione primo comma
Is the legal act accessible online?	Yes

# If the legislation is available in multiple languages seperate links to be provided to the different language versions - 1

URL	https://def.finanze.it/DocTribFrontend/getAttoNormativoDetail.do?ACTION=getSommario&id=% 7b9CC024ED-AB12-4C38-B9CA-B1E1FC0FFEA7%7d
Language	italiano (it)

#### **Notified requirements - 1**

Applicability	Both establishment and cross-border provision of services
Requirement	A requirement, other than those concerning matters covered by Directive 2005/36/EC or provided for in other Community instruments, which reserves access to the service activity in question to particular providers by virtue of the specific nature of the activity
Justification (Public interest objective)	Public policy