

## P VAT visible on the home page

The Inland Revenue has felt the need to reaffirm and clarify existing provisions under paragraph 1 of .35 of Decree 633/72, issued Resolution No. 60 dated May 16, 2006, on "VAT identification number on the website - Article 35, paragraph 1, of Presidential Decree No. 633 of 1972."

It must be indicated in the statements, the home page of any website and in any other document intended for the office itself.

*[... With this measure the Inland Revenue states: The obligation to indicate the VAT number on the website notes for all taxable persons, regardless of the specific mode of pursuit.*

*Therefore, when a person has a tax on website activity pursued, even if only used for advertising purposes, the same is required to indicate the VAT number ...]*

## Accessibility

The "Stanca Law" provides that the parameters to make all their sites accessible to disabled people. The Act provides that new contracts by the government for the development of websites are invalid if not meet accessibility requirements. Failure to comply with the provisions of the law by the public administrator involves managerial responsibility and disciplinary liability.

With the development of e-government delivery of online information and services can be enjoyed by every citizen has become a priority and has captured public attention accessibility of websites, not only as a technical problem, but what element of democracy.

## Ecommerce

Starting a business e-commerce covers all requirements for starting a business. An enterprise that decides to adopt a system of electronic commerce is required to send notice on the municipality of residence, if individuals, or where the registered office is located.

Only thirty days after receipt by the municipality that notice of the subject can legally begin to carry out its activities (Article 18 of Decree No 114/1998).

The form is available online at the Chamber of Commerce on the zone membership.

We summarize the main points of reference for the activities of e-commerce:

- **Decree 50/1992** Contracts negotiated away from business premises
- **Decree 114/98** Extension to internet commerce to the provisions of Decree 50/1992
- **Directive 97/7/EC of 20 May 1997** Protection of Consumers in respect of distance contracts
- **Law 128/98** obligations arising from Italy to the European Community

## The reference standards for online advertising

Unlike E-Commerce, under Italian law does not have specific rules reglementanti online advertising. Reference should be made to the law relating to advertising in general, regulated in different areas of law and public and private sectors, but also administrative law, criminal and civil, in addition to the image rights. Despite the fragmentation and heterogeneity, there are some laws that can be considered cornerstones for online advertising and act as a watershed in the legislative sphere.

- **Legislative Decree No. 196 June 30, 2003** Code on Personal Data Protection
- **Legislative Decree No. 74 January 25, 1992** Code on misleading and comparative advertising
- **April 9, 2003 Legislative Decree No. 70** Unsolicited commercial communication

Finally, one of the most important sources of legislation on advertising and promotional campaigns (even for the Internet industry) is the *Advertising Code dell'Autodisciplina Italiana*. This is not a true law, but those who adhere Institute of Advertising Self-Discipline (IAP) is required to respect and obey the decisions of the Board and the Jury.