

MAU USE CASES
NOVEMBER 15, 2021

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1. GENERAL INFORMATION

This document illustrates, by way of example but not limited to, the main use cases for requesting authorisations through the Single Authorisation Form (MAU) and the possible appointment, where envisaged, of the manager who, upon delegation of the economic operator/company, can assign authorisations to various services to multiple natural persons according to operational needs.

In fact, it is recalled that the national legislation obliges the unique identification of the natural person who accesses the services and ascertaining that they are entitled by virtue of the role they perform or directly or following the conferment of a proxy.

The MAU functions are accessed by selecting the "My Profile" section in the reserved area of the Single Portal of Customs and Monopolies www.adm.gov.it (SCMP).

The use cases differ according to the nature of the obliged subject who intends to use the online services and have a general value, not peculiar to a specific service.

2. USE CASE 1: NATURAL PERSON USER WITHOUT VAT NUMBER

The use case in question provides that the obliged subject who intends to use the online services is a **natural person not in possession of a VAT number** (citizen).

To operate in this mode, the user, after logging in to *My Profile* from the *Reserved Area* of the SCMP, can directly select the *Request Authorisations* tab and proceed to select the services of interest.

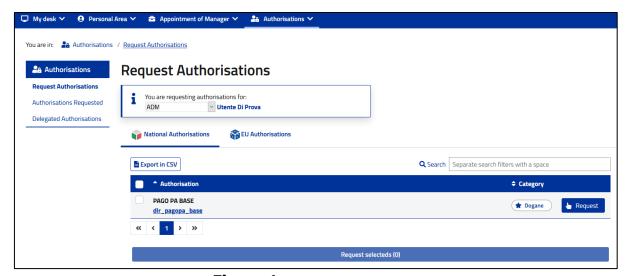


Figure 1

In the event that the authorisations require approval by the Customs and Monopolies Agency Office, the user must wait until the authorisation has taken place in order to access the service.

Once the authorisation has been obtained, the user can access the requested service, or, optionally, delegate the authorisation to another person.

2.1 AUTHORISATION DELEGATION

The user can optionally delegate their authorisations from the *My Authorisations* tab (Figure 2 and Figure 3).

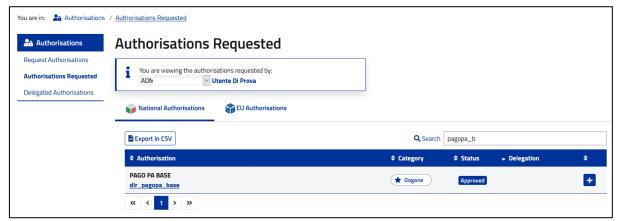


Figure 2

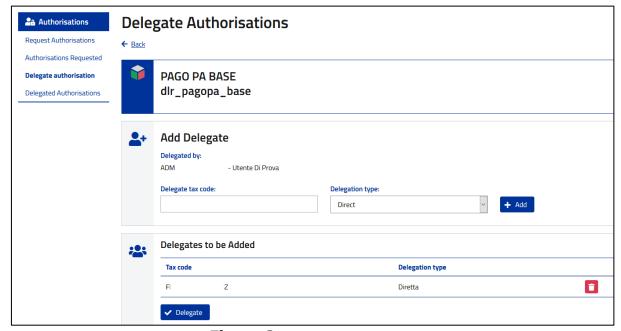


Figure 3

As a natural person without a VAT number, the delegator can only delegate in **DIRECT** form.

The delegation can be given to both a natural person and to a non-natural person.

2.1.1 AUTHORISATION DELEGATED TO NATURAL PERSON

If the obligated person delegates the authorisation to a service to a **natural person** (intermediary), the latter **can operate on the service on behalf of the obliged person**.

In the event that the authorisation profile provides for the approval of the delegation by the Customs and Monopolies Agency, the delegated intermediary must wait for the approval itself in order to operate.

The delegated intermediary can view the authorisation in the *My Authorisations* tab and consult its approval status (Figure 4)

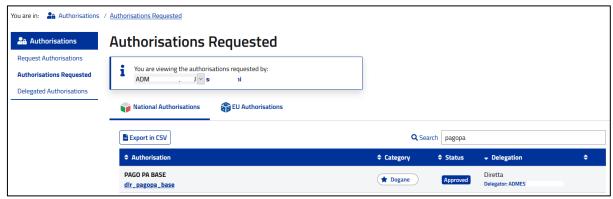


Figure 4

Finally, if the delegated intermediary is a VAT number holder, they can in turn delegate the authorisation by mandate to a natural person operating for their own organisation (Figure 5).

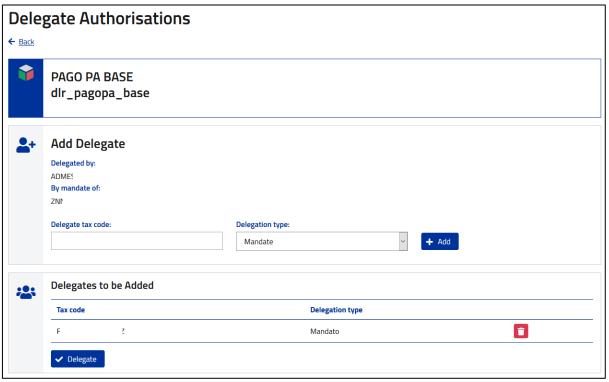


Figure 5

The natural person who receives the mandate can, therefore, operate by delegation of the obliged person on behalf of the intermediary and can view the authorisation in the *My Authorisations* tab (Figure 6).

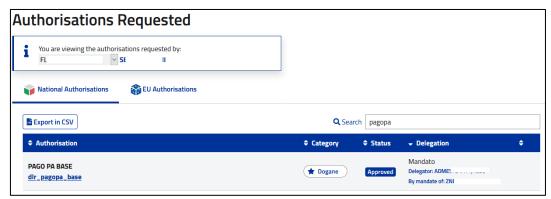


Figure 6

2.1.2 AUTHORISATION DELEGATED TO NON-NATURAL PERSON

If, however, the obliged subject delegates the authorisation to a service to a **non-natural person**, the latter **can operate on the service on behalf of the obliged person**.

In the event that the authorisation profile provides for the approval of the delegation by the Customs and Monopolies Agency, the delegated subject must wait for the approval itself in order to operate.

The manager of the delegated intermediary can view the authorisation in the *My Authorisations* tab and consult its approval status (Figure 7).

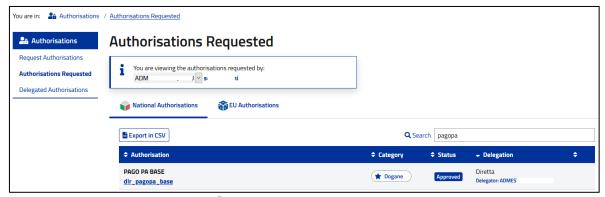


Figure 7

In the event that the service of interest provides that the operation is intended exclusively for natural persons (*User to System* services), **the authorisation**

delegated to the non-natural person must in turn be delegated by mandate to a natural person operating for the organisation itself, through the non-natural person manager (Figure 8).

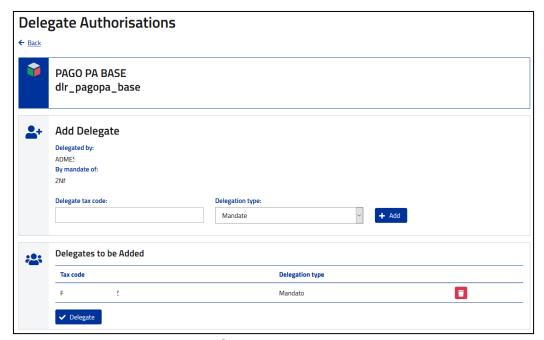


Figure 8

The natural person who receives the mandate can, therefore, operate by delegation of the obliged person on behalf of the non-natural person intermediary (Figure 9).

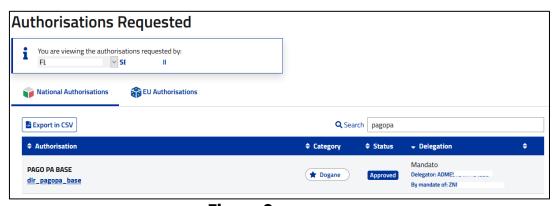


Figure 9

3. USE CASE 2: NATURAL PERSON USER WITH VAT NUMBER

The use case in question provides that the obliged subject who intends to use the online services is a **natural person in possession of a VAT number** (sole proprietorship, freelancer).

To operate in this mode, the user, after logging into *My Profile* from the SCMP Reserved Area, can directly select the *Request Authorisations* tab and proceed to select the services of interest.

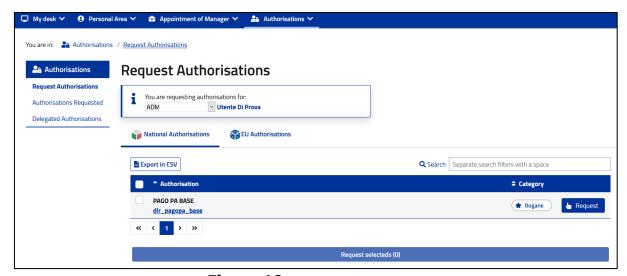


Figure 10

In the event that the authorisations require approval by the Customs and Monopolies Agency Office, the user must wait until the authorisation has taken place in order to access the service.

Once the authorisation has been obtained, the user can access the requested service, or, optionally, delegate the authorisation to another.

If, instead, the user intends to **delegate the management of authorisations to a further person**, it is possible to proceed, optionally, to the **appointment of a manager**, by selecting the *Manager Appointment* tab.

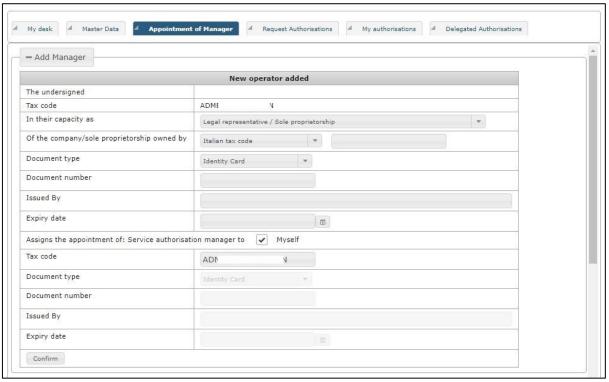


Figure 11

The manager then authenticates themselves to the SCMP Reserved Area with their credentials and proceeds with the request for authorisation for the obliged subject from the *Request Authorisations form*. In order to correctly submit the request, the manager must select the tax code of the obliged subject under "*You are requesting authorisations for*".

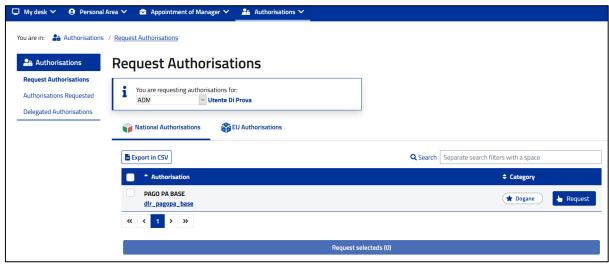


Figure 12

The manager can view the required authorisations for the obliged person in the *My Authorisations* tab by selecting the obligator's tax code under "*You are viewing the authorisations of*". From the same form, the manager can possibly delegate authorisations to a further person.

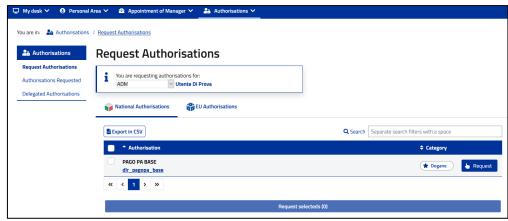


Figure 13

3.1 AUTHORISATION DELEGATION

The user can optionally delegate the approved authorisations from the *my Authorisations* tab.

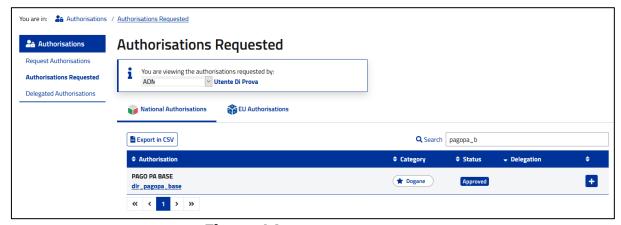


Figure 14

The proxy can be granted in **DIRECT** form (if the delegate is an intermediary external to the obliged legal entity) or **BY MANDATE** (if the delegate is a natural person operating for the obligated legal entity).

The delegation can be given to both a natural person and to a non-natural person.

3.1.1 AUTHORISATION DELEGATED TO NATURAL PERSON

If the obligated person delegates the authorisation to a service to a **natural person** (intermediary), the latter **can operate on the service on behalf of the obliged person**.

In the event that the authorisation profile provides for the approval of the delegation by the Customs and Monopolies Agency, the delegated intermediary must wait for the approval itself in order to operate.

The delegated intermediary can view the authorisation in the *My Authorisations* tab and consult its approval status (Figure 15).

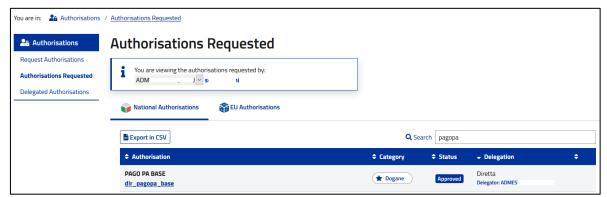


Figure 15

Finally, if the delegated intermediary is a VAT number holder, they can in turn delegate the authorisation by mandate to a natural person operating for their own organisation (Figure 16).

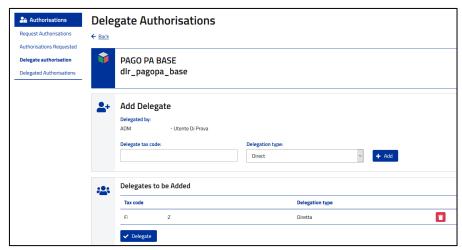


Figure 16

The natural person who receives the mandate can, therefore, operate by delegation of the obliged person on behalf of the intermediary and can view the authorisation in the *My Authorisations* tab (Figure 17).

Authorisations Requested

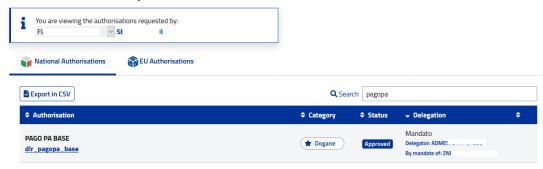


Figure 17

3.1.2 AUTHORISATION DELEGATED TO NON-NATURAL PERSON

If, however, the obliged subject delegates the authorisation to a service to a **non-natural person**, the latter **can operate on the service on behalf of the obliged person**.

In the event that the authorisation profile provides for the approval of the delegation by the Customs and Monopolies Agency, the delegated subject must wait for the approval itself in order to operate.

The manager of the delegated intermediary can view the authorisation in the *My Authorisations* tab and consult its approval status (Figure 18).



Figure 18

In the event that the service of interest provides that the operation is intended exclusively for natural persons (*User to System* services), **the authorisation delegated to the non-natural person must in turn be delegated by**

mandate to a natural person operating for the organisation itself, through the non-natural person manager (Figure 19).

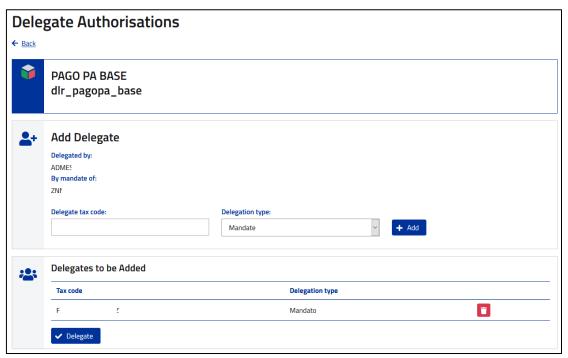


Figure 19

The natural person who receives the mandate can, therefore, operate by delegation of the obliged person on behalf of the non-natural person intermediary (Figure 20).

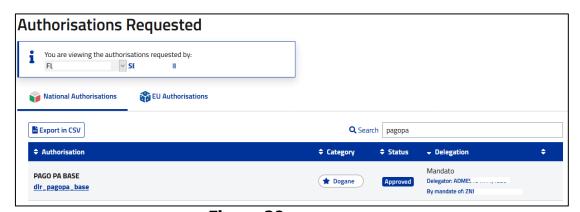


Figure 20

4. USE CASE 3: NON-NATURAL PERSON USER

The use case in question provides that the obliged subject who intends to use the online services is a **non-natural person** (company).

To operate in this manner, **a manager** must be **appointed**, which may request authorisations for various services from multiple natural persons according to operational needs.

The appointed manager, therefore, proceeds with the **request for authorisations** for the obliged subject.

In the event that authorisations require approval by the Customs and Monopolies Agency Office, it is necessary to wait for the authorisation to have taken place in order to proceed.

If the service provides that operations are intended exclusively for natural persons (User to System services), the authorisation granted must be **delegated to a natural person**, internal or external to the organisation.

If the delegation is subject to approval by the Customs and Monopolies Agency, the delegated subject will have to wait for this approval in order to operate on behalf of the delegator.

It is also possible to **delegate the authorisation obtained to a non-natural person**, which must, in turn, delegate the authorisation by mandate to a natural person, if required.

4.1 APPOINTMENT OF NON-NATURAL PERSON MANAGER

The appointment feature is available in the My Profile Manager Appointment tab.

The appointment of the manager follows different procedures and controls based on the nature of the company and on the role of the nominating subject.

The various case studies are therefore analysed in the rest of the document.

4.1.1 APPOINTMENT OF MANAGER OF AN ITALIAN COMPANY WITH NATURAL PERSON CREDENTIALS

This paragraph describes the appointment of manager for an Italian company by a user accredited to the SCMP with credentials of a natural person.

In the manager appointment screen proposed by the system, the user must specify the title according to which they will proceed to the appointment, choosing between:

- Legal representative
- Proxy
- Mayor or President of the Province/Region or person in charge of the body
- Revenue Manager
- Bankruptcy trustee

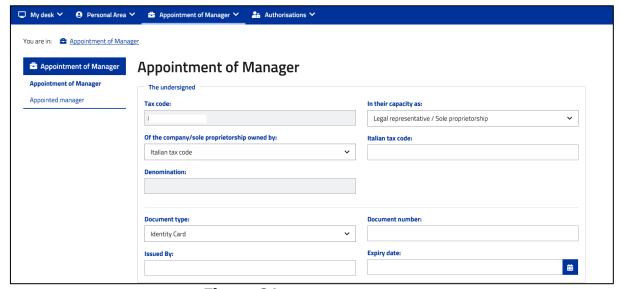


Figure 21

It is therefore necessary to select "*Italian tax code*" as the type of identification and to enter the company tax code.

The user must then enter the details of their identification document.

Finally, if the user intends to appoint a further person as manager (option disabled in the case of *Revenue Manager*), they must eliminate the check mark "*Myself*" and enter the data of the appointing party, who must be a natural person in possession of the credentials for the access to the reserved area of the SCMP.

By pressing the *Confirm* button, a diversified procedure is started according to the quality of the appointing party, as described below.

4.1.1.1 Appointment of manager by the Legal Representative

If the appointing party is the main legal representative of the company, the appointment is automatically approved and the nominated user can operate for

the company by connecting to the Reserved Area of the SCMP without the need for further practices.

If, however, the appointing party is not registered in the Tax Register as the main representative, as a secondary representative registered with the Revenue Agency, the appointment must be approved by the Customs and Monopolies Agency. For this purpose, the user must print and sign the appointment deed, generated by pressing the print button, and deliver it together with the required documentation to a Customs and Monopolies Agency office within 60 days of the request. If unable to deliver the documentation in person, they can delegate another person by filling in the appropriate section of the deed.

4.1.1.2 Appointment of manager by a prosecutor

If the appointing party acts as a company attorney and is registered in the specifically established *database of proxies*, the appointment is automatically approved and the appointed user can operate for the company by connecting to the Reserved Area of the SCMP without the need for further practices.

If, instead, the appointing party is not registered in this database, as they are further represented and registered with the Revenue Agency, the appointment must be approved by the Customs and Monopolies Agency. For this purpose, the user must print and sign the appointment deed, generated by pressing the print button, and deliver it together with the required documentation to a Customs and Monopolies Agency office within 60 days of the request. If unable to deliver the documentation in person, they can delegate another person by filling in the appropriate section of the deed.

4.1.1.3 Appointment of manager by a mayor or President of the Province/Region

If the appointing party acts as mayor or President of the Province/Region or person in charge of the body, the appointment is always subject to approval by Customs and Monopolies Agency.

For this purpose, the user must print and sign the appointment deed, generated by pressing the print button, and deliver it together with the required documentation to a Customs and Monopolies Agency office within 60 days of the request. If unable to deliver the documentation in person, they can delegate another person by filling in the appropriate section of the deed.

4.1.1.4 Appointment of manager by the revenue manager

If the appointing party acts as managers (natural persons) assigned for the company on electronic services (Entratel) at the Revenue Agency, the appointment is automatically approved and the user can operate for the company without the need for further practices.

If, however, the quality of the Revenue Manager is not recognised by the system against the control at the Revenue Agency, the appointment is not considered valid and its inclusion is inhibited. To proceed, the user will have to select another type of qualification.

4.1.1.5 Appointment of manager by the bankruptcy trustee

If the appointing party acts as the bankruptcy trustee of the company, the appointment is always subject to approval by Customs and Monopolies Agency.

For this purpose, the user must print and sign the appointment deed, generated by pressing the print button, and deliver it together with the required documentation to a Customs and Monopolies Agency office within 60 days of the request. If unable to deliver the documentation in person, they can delegate another person by filling in the appropriate section of the deed.

4.1.2 APPOINTMENT OF MANAGER OF AN ITALIAN COMPANY WITH NON-NATURAL PERSON CREDENTIALS

This paragraph describes the appointment of manager for an Italian company by a user accredited to the SCMP with credentials of a NON-physical person (issued by the CTS Electronic Customs system).

In the manager appointment screen proposed by the system, the user must indicate whether the nominating party has an Italian tax code. If yes, it is necessary to indicate the tax code, otherwise the first name and surname of the appointing party.

It is therefore necessary to specify the quality according to which you make the appointment, choosing between:

- Legal representative
- Proxy
- Mayor or President of the Province/Region or person in charge of the body
- Bankruptcy trustee

The user must then enter the details of their identification document.

The user must therefore enter the data of the nominated subject, who must be a natural person with credentials for access to the Reserved area of the SCMP.

By pressing the Confirm button, a diversified procedure is started according to the quality of the nominating party, as described below.

Finally, the appointment must be approved by the Customs and Monopolies Agency. For this purpose, the user must print and sign the appointment deed, generated by pressing the print button, and deliver it together with the required documentation to a Customs and Monopolies Agency office within 60 days of the request. If unable to deliver the documentation in person, they can delegate another person by filling in the appropriate section of the deed.

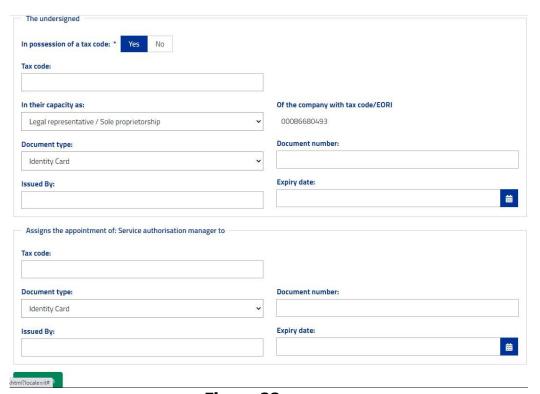


Figure 22

4.1.3 APPOINTMENT OF MANAGER OF A NON-ITALIAN COMPANY

This paragraph describes the appointment of manager for a non-Italian company.

The appointment is reserved for users accredited to the SCMP with natural person credentials (therefore, non-physical CTS credentials are excluded).

In the manager appointment screen proposed by the system, the user must specify that they are proceeding with the appointment as **agent**.

It is therefore necessary to select the type of company identification, choosing from:

- Foreign EORI or IT for third parties
- Foreign company

and then enter the identifier itself.

In the case of "*foreign EORI or IT for third parties*", the system verifies that the EORI code is a valid code and that it is not an Italian EORI.

In the case of an Italian person, in fact, it is necessary to proceed as described above.

In the case of "*Foreign company*", it is necessary to enter an identifier of at least four characters.

The user must then enter the details of their identification document.

Finally, if the user intends to appoint a further person as manager, they must remove the check mark "Me" and enter the data of the nominated person, who must be a natural person with credentials for access to the Reserved area of the SCMP.

By pressing the Confirm button, if the checks listed above are successful, the appointment is entered into the system.

Therefore, the appointment must be approved by the Customs and Monopolies Agency. For this purpose, the user must print and sign the appointment deed, generated by pressing the print button, and deliver it together with the required documentation to a Customs and Monopolies Agency office within 60 days of the request. If unable to deliver the documentation in person, they can delegate another person by filling in the appropriate section of the deed.

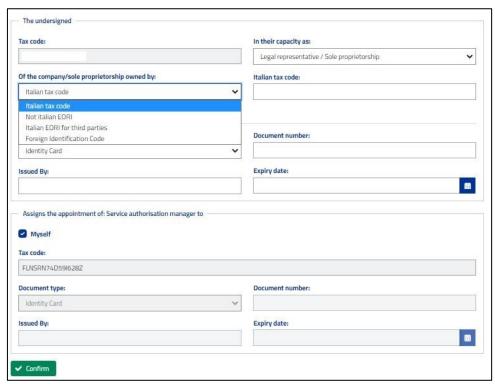


Figure 23

4.2 **AUTHORISATION REQUEST**

To request an authorisation for a non-natural person, the manager, after logging into *My Profile* from the *Reserved Area* of the SCMP using their credentials, selects the *Request Authorisations* tab, and proceeds to select the services of interest.

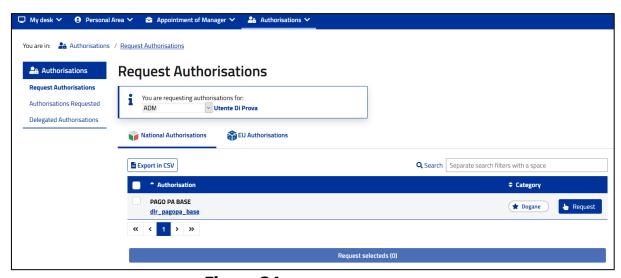


Figure 24

In order to correctly submit the request, the manager must select the tax code of the obliged subject under "You are requesting authorisations for".

In the event that the authorisations require approval by the Customs and Monopolies Agency Office, the user must wait until the authorisation has taken place in order to access the service.

4.3 AUTHORISATION DELEGATION

The user can optionally delegate the approved authorisations from the *my Authorisations* tab.

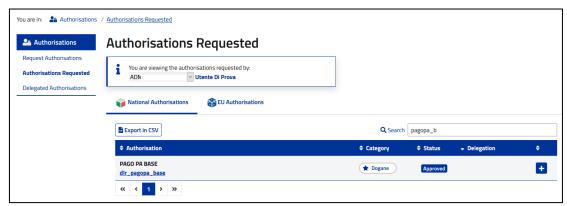


Figure 25

The proxy can be granted in **DIRECT** form (if the delegate is an intermediary external to the obliged legal entity) or **BY MANDATE** (if the delegate is a natural person operating for the obligated legal entity).

The delegation can be given to both a natural person and to a non-natural person.

If the service provides that operations are intended exclusively for natural persons (User to System services), the authorisation granted must be **delegated to a natural person**, internal or external to the organisation

4.3.1 AUTHORISATION DELEGATED TO NATURAL PERSON

If the obligated person delegates the authorisation to a service to a **natural person** (intermediary), the latter **can operate on the service on behalf of the obliged person**.

In the event that the authorisation profile provides for the approval of the delegation by the Customs and Monopolies Agency, the delegated intermediary must wait for the approval itself in order to operate.

The delegated intermediary can view the authorisation in the *My Authorisations* tab and consult its approval status (Figure 26).



Figure 26

Finally, if the delegated intermediary is a VAT number holder, they can in turn delegate the authorisation by mandate to a natural person operating for their own organisation (Figure 27).

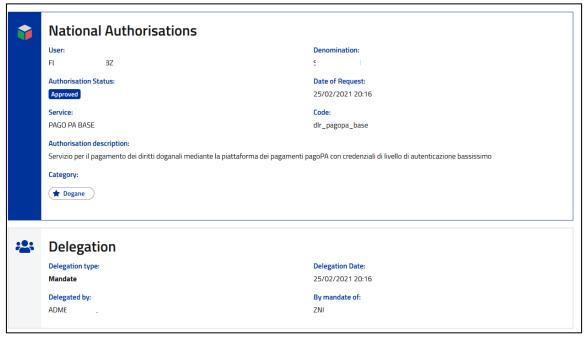


Figure 27

The natural person who receives the mandate can, therefore, operate by delegation of the obliged person on behalf of the intermediary and can view the authorisation in the *My Authorisations* tab (Figure 28).

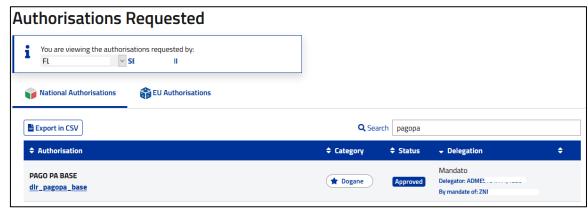


Figure 28

4.3.2 AUTHORISATION DELEGATED TO NON-NATURAL PERSON

If, however, the obliged subject delegates the authorisation to a service to a **non-natural person**, the latter **can operate on the service on behalf of the obliged person**.

In the event that the authorisation profile provides for the approval of the delegation by the Customs and Monopolies Agency, the delegated subject must wait for the approval itself in order to operate.

The manager of the delegated intermediary can view the authorisation in the My Authorisations tab and consult its approval status (Figure 29).

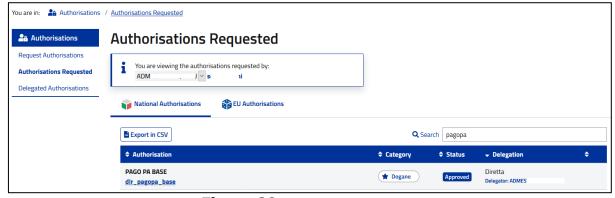


Figure 29

In the event that the service of interest provides that the operation is intended exclusively for natural persons (*User to System* services), **the authorisation delegated to the non-natural person must in turn be delegated by mandate to a natural person operating for the** organisation itself, through the non-natural person manager (Figure 30).

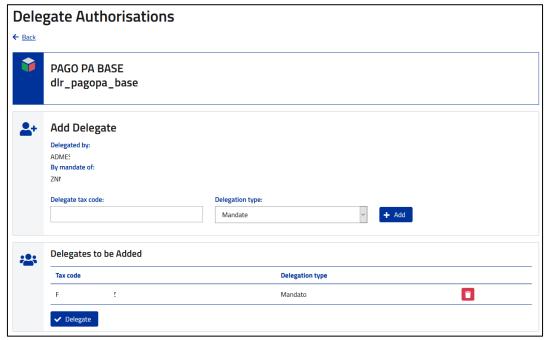


Figure 30

The natural person who receives the mandate can, therefore, operate by delegation of the obliged person on behalf of the non-natural person intermediary (Figure 31).

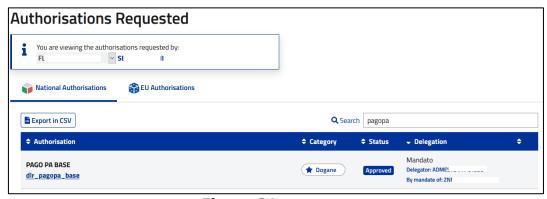


Figure 31

5. USE CASE 4: NATURAL PERSON USER SIMPLIFIED PATH

The use case in question illustrates the simplified path for requesting authorisations for online services for a natural person (citizen, freelancer, sole proprietorship).

To take advantage of the procedure, the user, connected with their personal credentials, accesses the *My Desk* tab of the *My Profile* and selects the link *Citizen, freelancer, sole proprietorship*.

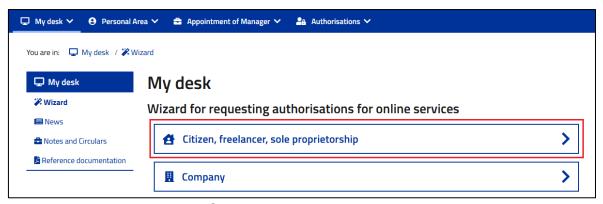


Figure 32

Selecting this option, the system directly proposes the selection of available profiles, directing it to the *Request Authorisations* section.

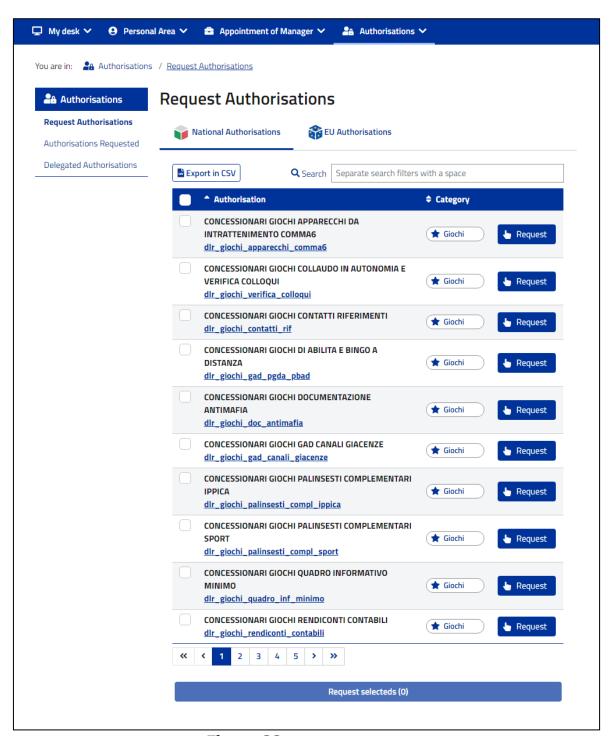


Figure 33

6. USE CASE 5: NON-NATURAL PERSON USER SIMPLIFIED PATH

The use case in question illustrates the simplified path for **requesting authorisations for online services and appointing a manager** for a non-natural person (company).

The procedure is reserved to the main legal representative of the company, to a manager (natural person) appointed for the company on electronic services (Entratel) at the Revenue Agency or to an already appointed MAU manager.

To take advantage of the procedure, the user, connected with their personal credentials, accesses the *My Desk* tab of *My Profile* and selects the *Company* link.

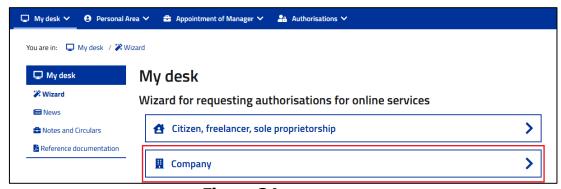


Figure 34

Selecting this option, the scenario differs according to the characteristics of the user who has logged in.

If the user is already the **MAU manager of one or more companies (with an appointment already approved)**, they must select the appropriate check and indicate the tax code of the company they intends to authorise, to start the authorisation procedure.

If the user is not yet an appointed manager, they must indicate the company they represent. The latter option is reserved for the main legal representative and the managers (natural persons) appointed for the company on electronic services (Entratel) at the Revenue Agency.

6.1 MAU MANAGER ACCESS

In the event that the user is a MAU manager with an approved appointment, the authorisation process for online services starts. The system requires the user to **select the non-natural person** for which they intends to request authorisations

for the services, proposing the list of companies for which the connected user is the manager.

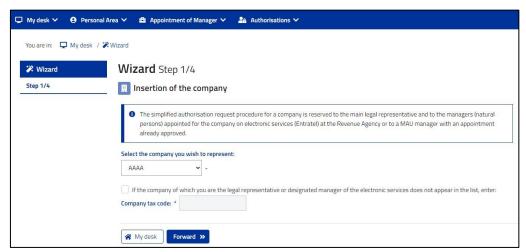


Figure 35

6.2 LEGAL REPRESENTATIVE ACCESS

In the event that the user is NOT a MAU manager with an approved appointment, the authorisation process starts assuming that they are the main legal representative or a designated manager (natural person) of the electronic services (Entratel) at the Revenue Agency for the non-natural person.

The system requires the user to **enter the tax code of the company** for which they intend to request authorisations as legal representative or designated manager of the electronic services at the Revenue Agency.

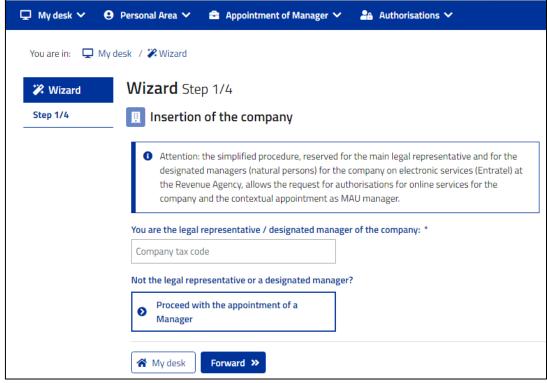


Figure 36

Proceeding with the *Next* button, the system performs the necessary checks.

If the user is not the main legal representative or designated manager (natural person) of the electronic services at the Revenue Agency for the company indicated, the system interrupts the wizard, signalling the inconsistency and prompting the user to continue with the appointment of manager:

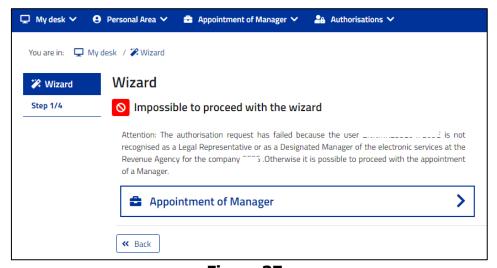


Figure 37

If, instead, the check is successful, the system continues on the guided path.

6.3 SELECTION OF ONLINE SERVICES - STEP 2/4

At this point, the user proceeds to select the available online services. The services for which authorisation has previously been requested are excluded from the list.

If there are no profiles available, the procedure cannot continue:



Figure 38

If, however, there are services available, the multiple selection of authorisations is possible.

The profiles are divided between National and EU and, for EU profiles, a hierarchical view is provided.

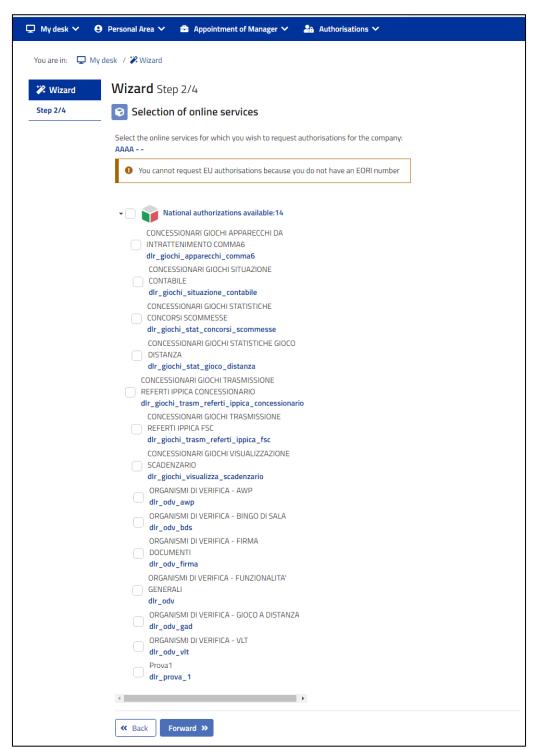


Figure 39

By pressing the *Next* button, the user moves to the next *step* of entering the proxies.

6.4 INSERTION OF DELEGATED SUBJECTS – STEP 3/4

If all the required authorisations are to be approved, inclusion of the delegated subjects is inhibited.

The user can delegate the authorisations after the approval of the authorisations themselves, which will be communicated via email.

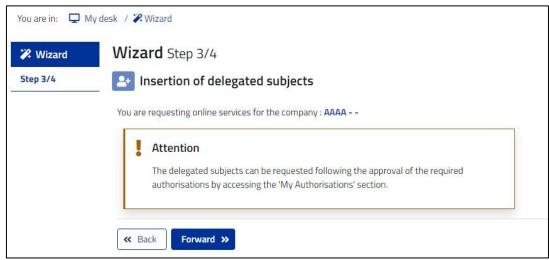


Figure 40

If, instead, one or more of the required authorisations do not require approval, the system allows inclusion of the delegated subjects and the relative type of delegation (Direct or Mandate).

The delegation will only be applied to authorisations that do not require approval, listed in the *Profiles* section *that it is possible to delegate*.

To add delegated subjects, in the section *Do you want to add delegates?*, enter the tax code of the subject to be delegated, select the type of delegation (*Direct* or *Mandate*) and press the *Add* button.

Finally, the user can delegate themselves by selecting the "Self-delegation" check, which sets the tax code of the subject to be delegated with the tax code of the connected user.

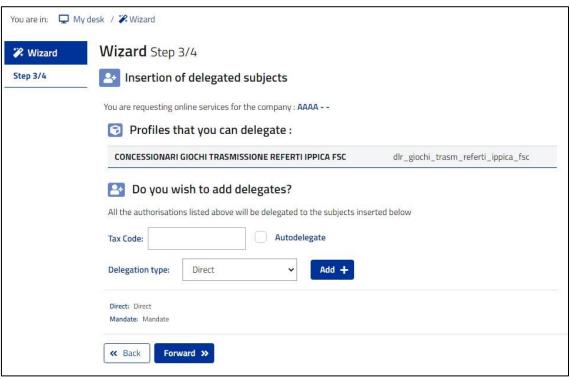


Figure 41

After entering of the delegates, the *Added Delegates* section is populated with the information entered:

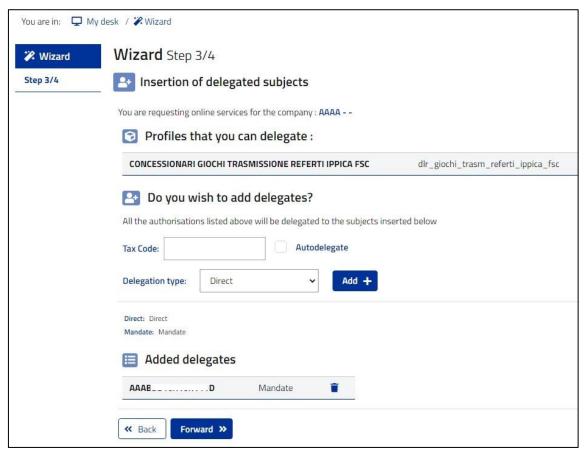


Figure 42

6.5 SUMMARY AND CONFIRMATION - STEP 4/4

The last *step* of the guided tour consists of the summary of the authorisations requested and, if any, of the delegated subjects.

If it is envisaged for the selected profiles, the relative *disclaimer* will be displayed (for S2S services), the acceptance of which is mandatory for continuation.

If the guided tour was used by the legal representative of the non-natural person or by a designated manager (natural person) of the non-natural person on electronic services at the ADE, the procedure provides for the contextual autonomy of the subject as "Manager" and, therefore, the acceptance of the related *disclaimer*.

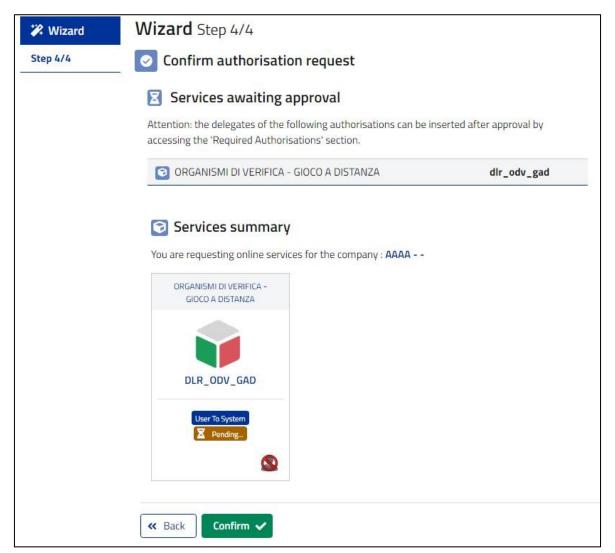


Figure 43

By pressing the *Confirm* button, the request is consolidated and the user is presented with a summary of the authorisations granted.

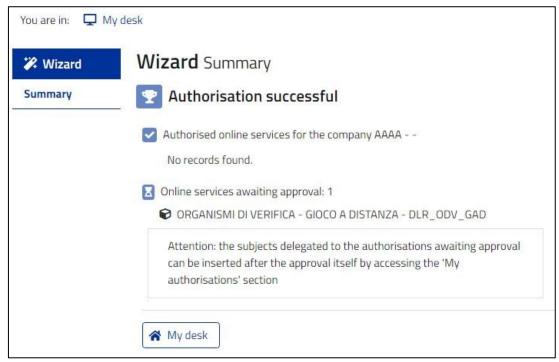


Figure 44