

## **New operating handbook of the Guardia di Finanza (in. 1/2018)**

On 4 December 2017, the new circular no. 1/2018 was published by the General Command of the Italian Financial Police (Comando Generale della Guardia di finanza). The document is a very lengthy «dossier» of practices (approximately 1200 pages) which replaced (and, in part, «revitalized») the previous circular no. 1/2008 and constitutes the guiding document for tax inspections conducted by the Guardia di finanza. Taking a closer look, it constitutes a necessary update, also with regard to amendments to laws and regulations made over time, which have been crucial in order to improve the capacity to conduct targeted controls, and to render more effective the use of databases available and instruments of international cooperation.

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