

Fiscal data, let's not throw anything away - informal gathering does not give rise to unusability

The authorization for tax purposes of data and documents gathered by the Guardia di Finanza, acting as judicial police, is subject to compliance with the provisions in force in the relevant tax framework, without prejudice, in any case, to the limits deriving from any preclusions of a specific nature, for example, the need for prior authorization of the Public Prosecutor in order to proceed with certain activities, such as inspections/raids of premises other than those where the taxpayer's business is conducted ...

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