



# REGULATORY REFERENCES

- **Italian Presidential Decree n. 445/2000**, “Consolidated laws and regulations on administrative documentation”:
  - ✓ **Art. 76**: regarding the penal responsibility in case of false statements, falsehood of acts and use of false acts;
- **Italian Presidential Decree n. 917/86**, “Italian consolidated law on income tax – TUIR”:
  - ✓ **Art. 67, co. 1, lett. l)**: (classification of the incomes coming from occasional self-employment under the category «other incomes»);
- **Regulation (EU) 2016/679 of the European Parliament and of the Council**, concerning the protection of natural persons with regard to the processing of personal data and on the free movement of such data.