

## LAFIS - Laboratorio Fiscale

LAFIS is an independent association, established in 2020 by a group of tax experts with different backgrounds: tax lawyers, tax accountants, members of law firms, tax directors of large companies, academicians in the fields of tax law and public economics, representatives of business associations, (former) officials with institutional roles in government and tax agencies. Today LAFIS has 100 members (<https://laboratoriofiscale.com/chi-siamo>). It is entirely financed through the individual fees of its associates.

LAFIS promotes discussion and puts forward proposals on national and international tax issues, aimed at policy makers and opinion leaders active in the institutions, in the profession, in the business sector and in academics. LAFIS organizes meetings with restricted and highly qualified participation, under the "Chatham Rule", to share and develop ideas, reflections and proposals. LAFIS has produced and published several documents of analysis and proposal (<https://laboratoriofiscale.com/tutti-i-documenti>) and has organized workshops and webinars on different tax matters (<https://laboratoriofiscale.com/news>).

LAFIS has dealt with national and international tax issues and follows closely international and EU initiatives on taxation. LAFIS has worked on and published documents dealing, inter alia, with the ethical principles of taxation, the cooperative compliance regime for companies, Pillars 1 and Pillar2 (with specific attention to the application by companies), taxation of crypto assets, Italian VAT compliance with EU law and ECJ rulings, patent box regime, digital service tax. LAFIS has participated in public consultations organized by Italian tax authorities.