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To all
clients

Circular
No. 12/2023

Bolzano, 7 February 2023

Subject: Tax peace operation – settlement and scrapping (rottamazione) of tax collection notices (cartelle)

With reference to outstanding tax collection notices (cartelle), two measures are provided for in the latest Budget Law (Law No. 197/2022):

1. First of all, Art. 1, paragraphs 231-251) contains a provision under which collection orders handed over to the collection agent between 1 January 2000 and 30 June 2022 may be settled on preferential terms, in that the taxes and contributions owed are paid in full, while penalties and interest, including any default interest, as well as the collection fees (the so-called "aggio", as a rule between 3% and 6% of the amount) are entirely waived. The settlement is thus considerably more favourable than earlier measures of this kind, under which interest and collection fees were not waived.

2. In addition, Art. 1 (paragraphs 222 – 230) provides that collections handed over between 1 December 2000 and 31 December 2015 are automatically cancelled, provided that the amount, including interest, penalties and fees, does not exceed the threshold of 1,000.00 (one thousand/00) euro.

For the preferential settlement, a specific application must be filed by 30 April 2023 (the final due date should be 2 May 2023 on account of the public holidays); the scrapping (rottamazione)

of small tax collection notices (cartelle), on the other hand, should take place automatically ex officio.
Below are the details of the two measures in the light of the latest clarifications issued by the tax authorities:

1. Settlement of tax collection notices (cartelle)

As indicated at the outset, tax collection notices (cartelle) whose collection was handed over to the collection agent between 1 January 2000 and 30 June 2022 may be settled on preferential terms. The measure is not limited to collection notices issued by the tax offices, but applies also to social security charges, and therefore in particular to contributions to INPS and INAIL; in the case of other insurance institutions (e.g. Enasarco and the various professional pension funds), on the other hand, it must be verified in detail whether or not they joined the "tax peace operation" by 31 January 2023.
Expressly excluded from the possibility of preferential settlement are

- customs duties,
- import VAT on imports,
- recovery of State aid not permissible under EU law,
- recovery claims of the Court of Auditors and
- penalties in connection with criminal proceedings.

Where collection notices relate to traffic fines, the fines imposed must be paid in full, whereas the interest and collection fees are waived upon application.

Important: the precondition for the settlement is not necessarily that a tax collection notice (cartella) has been served, but it is sufficient that the claim was handed over to the collection agent by 30 June 2022. Accordingly, in cases of doubt it is advisable to enquire with the collection agent in good time whether corresponding collection orders are pending there. This concerns in particular cases in which payment demands were served in the past which were "forgotten" and for which tax collection notices (cartelle) might still be served in the coming months.

Application: in order to benefit from the relief, a specific application for settlement must be filed by 30 April 2023 at the latest. The Revenue Agency has opened a dedicated electronic portal for this purpose, at the following internet address:
https://www.agenziaentrateriscossione.gov.it/it/Per-saperne-di-piu/definizione-agevolata/domanda-di-adesione/https://www.agenziaentrateriscossione.gov.it/it/Per-saperne-

di-piu/definizione-agevolata/domanda-di-adesione/

As can be seen on the homepage, a choice may be made between two procedures:

- taxpayers who already have access via SPID, CIE or CNS can indicate directly through this reserved access the tax collection notices (cartelle) they wish to settle;
- taxpayers without such access can file the application through the public portal of the Italian Revenue Agency. The data required there are set out in Annex A) to this circular.

Important: an application in paper form is not possible! Unlike under earlier similar measures, no written application can therefore be filed with the Agency by certified e-mail (PEC) or registered letter.

Those who submit the application through the reserved access receive a single acknowledgement from the Agency confirming that application R-DA-2023 has been sent.

Those who, on the other hand, file the application through the public portal receive a total of 3 replies. A first reply e-mail concerns the sending of the application, and this must be confirmed within 72 hours. Please note: if no confirmation is given within the stated period, the application is deemed to be cancelled and not filed! This e-mail is then followed by two further replies from the Agency confirming the sending of the application and providing the acknowledgement of receipt.

The effects of filing the application: the mere filing of the application blocks all enforcement measures. In addition, in the case of debts exceeding 5,000 euro the taxpayer may also immediately again claim payments from the public administration, and for the purposes of issuing the DURC he is again deemed to be a taxpayer and contributor in good standing.

As can be seen, the application must already state whether a one-off payment is desired or whether the option for payment in instalments is exercised. Payment in 18 instalments may be requested, on which interest of 2% p.a. is charged, i.e. interest which, at least at present, is considerably below customary market financing costs.

Acceptance of the application: the Italian Revenue Agency will decide by 30 June 2023 on the acceptance or rejection of the application and will then communicate the payments due.

Payment: payment may then be made by way of a one-off settlement by 31 July 2023 or in a maximum of 18 instalments, whereby the first two instalments, each amounting to 10% of the tax debt, are to be paid by 31.07.23 and 30.11.23 and the further 16 instalments in equal amounts by 28.02., 31.05., 31.07. and 30.11. respectively in the years 2024 to 2027.

One further note: where several tax collection notices (cartelle) are being settled, it is also possible to file several applications at different times, in each case by 30 April 2023.

2. Scrapping (rottamazione) of tax collection notices (cartelle) up to 1,000 euro:

The scrapping (rottamazione) of tax collection notices (cartelle) up to 1,000 euro must be considered separately. Please note: the threshold is to be determined from the sum of principal, interest, penalties and collection fees. Individual tax collection notices (cartelle) which were handed over to the collection agent between 1 December 2000 and 31 December 2015 and which do not exceed the above threshold of 1,000 euro will be automatically "scrapped" by 31 March 2023. Accordingly, the collection of these tax collection notices (cartelle) is suspended from 1 January 2023 to 31 March 2023.
Important: the cancellation of these tax collection notices (cartelle) is carried out ex officio by the Revenue Collection Agency, and no formal application by the debtor is therefore necessary!

The scrapping (rottamazione) applies in principle to taxes and social security charges. By way of limitation, it must be pointed out that the creditor bodies were able to decide by 31 January 2023 whether to participate in this measure. As reported in the press, the Autonomous Province of Bolzano at least has already decided against the waiver.
As in the past, excluded from the scrapping (rottamazione) are recovery of State aid, claims of the Court of Auditors, EU aid, VAT on imports and traffic fines.
In practice there will certainly be many borderline cases where it will remain unclear until the very last moment whether the collection notice will be cancelled or not and whether an application for preferential settlement should be filed, in order to be able at least to avoid interest, penalties and collection fees.
Our recommendation in this respect is as follows: since the cancellation must take place by 31 March 2023, it should, in the extreme case, be verified at the beginning of April whether the scrapping (rottamazione) has actually been carried out. If not, there is still time until 30 April 2023 to file the application for settlement described at the outset.

We remain at your disposal for any further information.

Yours sincerely
Josef Vieider

Annex: application form for settlement, public portal

ITA DEU

Ti trovi in: Home / Definizione Agevolata (legge n. 197/2022)

Definizione agevolata (legge n. 197/2022)

Inserire i dati necessari per compilare la dichiarazione di adesione alla Definizione agevolata per i carichi affidati all'Agente della riscossione dal 1° gennaio 2000 al 30 giugno 2022 (art.1, commi da 231 a 252, legge n. 197/2022).

N.B.: i campi con * sono obbligatori

Dichiarazione di adesione alla Definizione agevolata

Dati dichiarante

Nome: *

Cognome: *

Codice fiscale: *

Data di nascita (gg/mm/aaaa): *

Provincia di nascita: *

Seleziona

Comune di nascita: *

Per conto di (*)

- ○ in proprio (per persone fisiche)
- ○ in qualità di titolare/rappresentante legale/tutore/curatore/erede

Domiciliazione

Ai fini della trattazione di questa richiesta dichiara di essere domiciliato al seguente indirizzo:

Provincia: *

Seleziona

Comune: *

Indirizzo: *

Cap: *

Telefono:

Presso (indicare eventuale domiciliatario):

oppure

Casella PEC:

Conferma casella PEC :

Informazioni di contatto

e-mail: *

Conferma e-mail: *

Inserimento cartelle/avvisi *

Inserisci il numero della cartella/avviso che vuoi ricomprendere nella dichiarazione di adesione alla Definizione agevolata

Numero cartella/avviso: *

Aggiungi

Attenzione è necessario allegare la seguente documentazione

Richiesta in proprio (persone fisiche)
Documento di riconoscimento **e** Dichiarazione sostitutiva per richieste in proprio.

Richiesta per altri soggetti (per esempio: società, organizzazioni, enti)
Documento di riconoscimento **e** Dichiarazione sostitutiva per richieste in caso di rappresentanza, con eventuale documentazione di supporto (consulta la Tabella)

La mancata trasmissione della documentazione di cui sopra non permetterà la trattazione della pratica

Inserire i documenti in un unico file di tipo PDF con dimensione non superiore a 5MB: *

Datei auswählen Keine ausgewählt

Inserisci nel campo "Codice di sicurezza" i caratteri che vedi o che senti.

audio
altra immagine
altro audio

Codice di sicurezza: *

Avanti

Si ricorda che l'utilizzo di questa applicazione è soggetto ad un tempo di sessione limitato. In caso di inattività, per un lasso di tempo prolungato, sarà necessario riprendere l'operazione dall'inizio.

Agenzia delle entrate-Riscossione

L'Agenzia

Chi siamo

Amministrazione trasparente

Sede Legale

Via Giuseppe Grezar, 14 - 00142 Roma
Codice fiscale e partiva IVA: 13756881002

Contatti

Contact center

Servizio contribuenti

Help desk Enti

Reclami

Posta Elettronica Certificata:
protocollo@pec.agenziariscossione.gov.it

Seguici su

Certificazioni

Inserisci l'indirizzo o la PEC al quale sarà trasmessa, entro il 30 giugno 2023, la Comunicazione delle somme dovute.