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To all
clients

Circular
No. 20/2023

Bolzano, 11 March 2023

Subject: Special voluntary corrections by 31 March 2023

As announced in our Circular No. 5/2023, tax returns up to and including that for the tax period current as at 31 December 2021 may be corrected on preferential terms by way of a special voluntary correction ("ravvedimento operoso speciale"), by filing a subsequent return and paying the taxes together with interest and penalties by 31 March 2023; the administrative penalties are exceptionally reduced to 1/18 (one eighteenth) of the minimum penalty. The amounts due may be paid by way of a single payment or in 8 quarterly instalments, whereby interest of 2% p.a. accrues on such payment by instalments. It is necessary that a valid tax return has been filed for the tax periods to be remedied; otherwise the conditions for a subsequent filing are not met.

Circular No. 2/E of 21 January 2023 published the first guidance on the special voluntary correction, and Decree No. 6/E of 14 February 2023 additionally established specific payment codes for the subsequent payment of interest and penalties by means of form F24. It should be noted that the taxes themselves must be paid using the usual payment codes; specific codes are provided only for the interest and penalties due. Below is an overview according to the decree of

14 February 2023, whereby it must be noted that a strict distinction has to be made between the interest arising from the settlement itself and that arising from any payment by instalments:

Payments for the special voluntary correction under Art. 1, paras. 174 to 178					
F24 section	Payment code for penalty		Region/municipality field	Payment code interest	
				Interest on the voluntary correction	Interest on instalments
Erario	TF45	IRPEF	---	1989	1668
Erario	TF46	IRES	---	1990	1668
Erario	TF47	VAT	---	1991	1668
Erario	TF48	Surcharges on IRES	---	1990	1668
Erario	TF49	Substitute taxes and similar levies	---	1992	1668
Region	TF50	IRAP	Region code	1993	3805
Region	TF51	Regional IRPEF surcharge	Region code	1994	3805
IMU and other local levies	TF52	Municipal IRPEF surcharge	Municipal cadastral code	1998	3857
Erario	TF53	Withholding taxes	---	Added to the withholdings.	1668
Regions	TF54	Withholding of regional IRPEF surcharge	Region code	Added to the withholdings	3805
IMU and other local levies	TF55	Withholding of municipal IRPEF surcharge	Municipal cadastral code	Added to the withholdings	3857
Erario	TF56	Other tax offences	---	1992	1668

No cumulation of penalties:

Attention must be paid to the penalties arising from repeated offences: in the case of tax assessment notices in which multiple errors of the same kind are established, the penalty is applied only once, increased by one quarter (so-called “legal cumulation”). This relief applies, however, only where the penalty is determined by the Italian Revenue Agency, and not in the

case of voluntary corrections. Where the administrative penalty is imposed by the tax office by means of an assessment notice, the aforementioned cumulation may by contrast be applied:
In cases where one is already aware of ongoing investigations and such repeated offences exist, one solution could therefore be to invite the office to serve, for its part, an invitation to settlement on preferential terms by 31 March 2023. Cumulation then applies again, and 1/18 is applied to the cumulated penalty.

Recommendation: should you be aware of errors from recent years for which, in extreme cases, informal investigations are already under way and which should be remedied accordingly, please contact us without delay so that the appropriate measures can be discussed.

We remain at your disposal for any further information.

Yours sincerely
Josef Vieider