Comploj Vieider Lorenzon
Lechner Zanellato

PDC Partner
Wirtschaftsprüfer und Steuerberater
Dottori Commercialisti

Senior partner
Dott. Lodovico Comploj
Dott. Emilio Lorenzon
Dott. Josef Vieider
Dott. Alessandro Zanellat
Dott. Martin Lechner

Wirtschaftsprüfer und
Steuerberater / Dottori
Dott.ssa Elena Gattolin
Dott.ssa Sabrina Tabiador
Dott.ssa Monika Mattivi
Dott. Nicola Sartori
Dott. Thomas Pichler
Dott. Samuel Vittur
Dott. Christian Gentilini
Dott. Stefan Lanznaster
Dott.ssa Martina Santin
Dott.ssa Serena Giacomo
Dott. Lorenz Bonadio
Dott.ssa Giulia Fortin

Bilanzbuchhalter / Esper
Dott. Antonio Gocev

To all
clients

Circular
No. 21/2023

Bolzano, 31 March 2023

Subject: Extensions of the deadlines for the tax settlement (pace fiscale)

The emergency decree extending the aid for electricity and gas (the so-called „decreto bollette"; Law Decree No. 34/2023), on which we will inform you by way of a separate circular, has extended a number of deadlines in connection with the so-called tax settlement (pace fiscale). The decree enters into force today. Below is an overview of the extensions of the deadlines, whereby in practice there is a considerable risk that, in the general confusion, extensions will also be assumed where they have not been granted, at least as at today's date.

Remission for formal errors

The deadline for the so-called remission for formal errors, under which 200 euro per year must be paid for each tax period in order to settle formal errors, is extended from 31 March 2023 to 31 October 2023. The scope of application in time remains unchanged, and the due date of the 2nd instalment, should one opt for payment by instalments, likewise remains unchanged at 31 March 2024. Any errors must, moreover, still be rectified by 31 March 2024. For details we refer you to our circulars on the subject.

The reason for this extension is not really comprehensible, since precisely in the case of this measure everything was in fact clear.

Settlement of tax notices

Tax notices already served for which the appeal deadline expired between 2 January and 15

GGi A GLOBAL ALLIANCE OF INDEPENDENT PROFESSIONAL FIRMS

39100 Bozen, via F.Crispi / F.-Crispi-Straße 9
tel +39 0471 288333, fax +39 0471 272521
e-mail info@pdc-partner.it

20121 Milano / Mailand
Foro Buonaparte 70
tel +39 02 36687469

39036 Stern / La Villa di Badia
Str. Ninz 63
tel +39 0471 847360

February 2023 may be settled on favourable terms by 30 April 2023, with the penalties reduced to 1/18 of the minimum penalty.

Special voluntary correction (Law 197/2022, Art. 1 paras. 174-178)

The deadline for the special voluntary correction (see, among others, our Circular No. 20/2023) of infringements up to and including the tax returns for 2021 is also postponed from 31 March 2023, namely to 30 September 2023. As a reminder: the administrative penalties in the case of the supplementary return are reduced to 1/18 of the minimum penalty.

Settlement of tax litigation (Law 197/2022, Art. 1 paras. 186 – 205)

Pending tax litigation was originally to have been settled by 30 June 2023; the relevant deadline is now extended, as a precaution, to 30 September 2023. The substantive scope of application is also amended: originally the settlement applied to proceedings pending as at 1 January 2023, whereas now proceedings pending at first or second instance as at 15 February 2023 may be settled, while for settlements before the Court of Cassation the reference date continues to be 1 January 2023.

Ongoing proceedings may, upon request, be suspended until 10 October 2023 (previously 10 July 2023), whereby a corresponding application must be filed.

The deadlines for appealing against judgments handed down, by contrast, are suspended (including those for the so-called subsequent appeal), namely by 11 months instead of 9 months as previously, in so far as the relevant deadlines expire in the period between 1 January and 31 October 2023. Originally, 31 July 2023 was provided for here as the final deadline.

As mentioned at the outset, numerous due dates under the so-called tax settlement (pace fiscale) have not been extended. Below is therefore an overview of the due dates applicable under the law in force as at today’s date, whereby for details of the individual settlement procedures we refer you to our earlier circular:

Procedure	Deadlines applicable following the entry into force of Law Decree 34/2023
Special voluntary correction (paras. 174 – 178)	The deadline is extended from 31 March to 30 September 2023 (see above). Due dates in the case of payment by instalments: 31 October 2023, 30 November 2023, 20 December 2023, 31 March 2024. 30 June 2024, 30 September 2024 and 31 December 2024.

Remission for formal errors	Due date for the single payment or for the payment of the first instalment postponed from 31 March 2023 to 31 October 2023; second instalment unchanged at 31 March 2024. Deadline for rectifying the errors unchanged at 31 March 2024.
Settlement of payment notices (paras. 153 – 157)	**Unchanged: payment notices served by 31 March 2023 may be settled within 30 days with the penalty reduced to 3%.**
Special settlement assessment procedure (paras. 179 – 185)	**Unchanged: assessment notices, valuation notices and liquidation notices served by the Italian Revenue Agency for which the deadlines for an appeal had not yet expired as at 1 January 2023, and those which were still served by 31 March 2023, may be settled on favourable terms by way of a special settlement assessment procedure („accertamento con adesione“), under which the administrative penalty is likewise reduced to 1/18 of the minimum penalty (instead of to 1/3 of the minimum penalty). In all other respects, the usual provisions on the settlement assessment procedure apply here, in particular the 90-day extension of the deadline for filing any appeal.**
Waiver of appeal against tax notices (paras. 180 - 185)	**Unchanged: assessment notices, valuation notices and liquidation notices which were served before 1 January 2023 but have not yet been challenged (whereby the relevant deadline must not have expired), or which were still served by 31 March 2023, may be settled on favourable terms by waiving an appeal and paying the taxes and interest, whereby the penalties are likewise reduced to 1/18 of the penalties imposed. The settlement consists in a full acceptance of the notices; accordingly, no negotiation is provided for here, nor is there any 90-day extension of the deadline as under the preceding**

	point. Rather, the taxes, interest and penalties must be paid within the general 60-day appeal deadline. An application may, however, also be made for payment in 20 quarterly instalments applying the statutory interest rate.
Regularisation of instalment payments (paras. 219 – 221)	**Unchanged: this deadline expired on 31 March 2023. No extension was granted here; hope must not, however, be abandoned: an extension of the deadline may perhaps be granted in the course of the conversion into law.**
Settlement of tax collection notices (paras. 231-252)	**Unchanged: the application must be filed by 30 April 2023**
Settlement of pending tax litigation (paras. 186-205)	Extension of the deadline to 30 September 2023 (see above)
Favourable judicial conciliation (paras. 206 - 212)	As an alternative to the settlement referred to above, there is the option, for tax litigation pending at first or second instance as at 1 January 2023, of applying for a special favourable judicial conciliation, under which the penalties imposed are reduced to 1/18 of the minimum penalty. The deadline has been extended from 30 June 2023 to 30 September 2023.
Waiver of the pursuit of proceedings before the Court of Cassation	Here too the deadline has been postponed from 30 June to 30 September 2023.
Scrapping (rottamazione) of tax collection notices (paras. 222-230)	Tax collection notices of up to 1.000 euro (including principal, interest, penalties and charges) which were handed over to the tax collection agent in the period from 1 December 2000 to 31 December 2015 were to be scrapped automatically as at 31 March 2023; no change has been made here.

We remain at your disposal for any further information.

Yours sincerely
Josef Vieid