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To all
clients

Newsletter
No. 25/2026

Bolzano, 22 April 2026

Application for the facilitated settlement of tax collection notices by 30 April 2026

We already informed you of this at the start of the year, but here is a reminder:
The 2026 Budget Act has once again introduced a settlement scheme (known as “Rottamazione-quinquies”) for tax collection notices. Under certain conditions, this allows for the favourable settlement of tax arrears, whereby penalties, interest, late-payment interest and surcharges are waived; in other words, as a rule, only the registered tax amount is owed, without penalties or interest. Given that making use of this scheme can lead to significant savings, here is an overview once again:

The new regulation applies to certain tax collection notices (so-called “tax notices”) which were submitted to the collection authority for enforcement between 1 January 2000 and 31 December 2023. These include those relating to:
– taxes arising from annual tax returns or from automated and formal audits;
– INPS contributions, excluding those arising from assessment notices;
– and also road traffic fines, though in this case limited to interest and surcharges, and generally excluding those issued by local police authorities.

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Unlike similar measures in the past, assessment notices cannot be settled under preferential terms.

Applications must be submitted exclusively by electronic means by 30 April 2026 at the latest. Applications may be submitted either via the restricted area using SPID, CIE or CNS, or via the public area. In the case of the public procedure, the first confirmation email must be acknowledged within 72 hours; otherwise, the application will be deemed not to have been submitted. Before submitting the application, it is advisable to request an overview of the overdue payments ("prospetto informativo") from the collection agency in order to view the details of the items eligible for settlement.

Once the application has been submitted, no new security or enforcement measures will be initiated for claims capable of settlement; enforcement proceedings that have already commenced will generally not be continued, unless a first auction with a positive outcome has already taken place. The application also opens up the possibility of being issued with a regular DURC in the event of arrears in contributions.

The agency shall notify the applicant by 30 June 2026 of the acceptance or rejection of the application, as well as the amounts due. Payment may be made as a single lump sum by 31 July 2026 or in up to 54 bi-monthly instalments. No individual instalment may be less than Euro 100.00.

Here are the key dates again:

Submission of the application	30.04.2026
Notification from the agency	30.06.2026
Lump-sum payment / 1st instalment	31.07.2026
2nd instalment	30.09.2026
3rd instalment	30.11.2026

If the instalment payment option is chosen, interest at a rate of 3% p.a. will accrue from 1 August 2026. The remaining instalments will then be payable every two months until May 2035.

Unlike previous settlement schemes, there is no 5-day grace period this time. Payment must therefore be made exactly within the statutory deadline.

<u>Please note: Please check whether you have any outstanding tax or social security contribution claims that fall within the scope of the “Rottamazione-quinquies” scheme and which were submitted to the collection agent by 31 December 2023.</u>

Municipal and regional charges, such as TARI, IMU or regional claims, are not automatically covered by the state settlement scheme; separate local regulations may be required in such cases.

We are of course happy to provide further information and also to submit the application on your behalf.

Kind regards

Josef Vieider