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Circular
No. 27/2023

Bolzano, 19 June 2023

Subject: Extension of the deadline for businesses and self-employed professionals subject to the reliability indices or applying the flat-rate scheme to Thursday, 20 July 2023

The substance of the news is to be welcomed; the form is – as in the past – to be firmly rejected, because it runs counter to every requirement of legal certainty: by Press Release No. 98 of 14 June 2023 the Ministry of Finance announced that, by means of a dedicated emergency decree, it will in the next few days extend the due date for tax payments for all businesses and self-employed professionals subject to the so-called reliability indices (“ISA”), namely until 20 July 2023. Payments will then still be possible up to 31 July 2023, during that period (21.07.-31.07.2023), however, subject to a surcharge of 0,4%. Trusting that this decree will indeed be issued, the legal position is as follows:

In line with similar extensions of deadlines in recent years, it may be assumed that for the taxpayers listed below the taxes arising from the tax return for 2022 will be payable only on 20 July 2023 and, with a surcharge of 0,4%, on 31 July 2023:

- self-employed professionals, including professional partnerships, as well as businesses (sole proprietorships, partnerships and corporations) carrying on an activity for which the reliability indices (ISA) have been issued and for which these are also applicable on

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the basis of the sales revenues generated. For this purpose, the sales revenues must not have exceeded 5.164.569 Euro (previously ten billion lire). It is irrelevant if, in the specific case, the indices are not to be applied on account of certain grounds for exclusion (e.g. first or last year of activity);

- the deferral additionally concerns businesses and self-employed professionals applying a flat-rate scheme, given that these businesses are excluded from the reliability indices;
- the deferral also applies to the partners or shareholders of the aforementioned businesses, self-employed professionals and companies, to whom the corresponding income is attributed under the principle of transparent taxation. This concerns, for example, the partners of partnerships (general partnerships, limited partnerships) and of transparent corporations, the partners in professional partnerships and the members of family businesses.

Likewise in line with earlier extensions of deadlines, it may be assumed that for the taxpayers concerned the deferral relates not only to IRES or IRPEF together with the IRPEF surcharge (balance and advance payment), but also to the chamber of commerce fees and the contributions to the social security scheme for craftsmen and traders as well as the balancing payment of value added tax for 2022, in so far as, in the course of the annual VAT return, the option was exercised for payment by the deadline for the tax return. Furthermore, for the taxpayers concerned the extension of the deadline also relates to the substitute tax on rents (so-called “cedolare secca”) and to IVIE as well as IVAFE, and to the 26% settlement taxes under separate taxation and the substitute tax for the revaluation (3rd instalment of 3%).
With a surcharge of 0,4%, payment is moreover postponed from 20 July 2023 to 31 July 2023.

Individuals:
Individuals who have no income from business or self-employed professional activity, by contrast, owe the balancing and advance payments for the IRPEF income tax as well as for the related regional and municipal surcharges by 30 June 2023; furthermore, also the various substitute taxes (e.g. IVIE and IVAFE). With a small surcharge of 0,4%, payment may be made up to Monday, 31 July 2023.

Corporations:
Corporations which approved their annual financial statements before 1 June 2023 and which, on account of their sales revenues, do not fall within the scope of the reliability indices, owe the

taxes arising from the tax return on 30 June 2023 and, with a surcharge of 0,4%, on Monday, 31 July 2023.
Where, on the other hand, the extended deadline of 180 days has been availed of and the financial statements are approved only in June 2023, the tax is to be paid by 31 July 2023 and, with a surcharge of 0,4%, by 30 August 2023.

Incidentally, as a result of the 20-day extension of the deadline described above, the due dates for any instalment payments are also postponed by 20 days. Interest of 4% p.a. is due on instalment payments this year.

Should further changes arise from the publication of the decree mentioned at the outset, we will inform you immediately.

Yours sincerely
Josef Vieider