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To all
clients

Circular
No. 28/2024

Bolzano, 2 August 2024

**Subject: Tax payments August 2024**

We already informed you in June, with our Circular No. 24/2024, of the deadlines for the tax payments in connection with the tax return for 2023.
As is known, all taxpayers subject to the so-called reliability indices („ISA“) had been granted an extension of the deadline until 31 July 2024 on account of the possible advance tax arrangement. At that time it was still unclear whether these taxpayers would additionally be granted a further extension of 30 days against payment of a flat-rate surcharge of 0,4%.
In the meantime, at its meeting of 26 July 2024, the government has evidently clarified this and decided that all taxpayers who are subject to the said reliability indices and were therefore entitled to make the tax payment by 31 July 2024 may also meet their payment obligations up to Friday, 30 August 2024, but then against payment of a surcharge of 0,4%. Although the corresponding decree has not yet been published as at today’s date, the extension may be regarded as certain in view of a press release issued by the government itself and of numerous publications in the relevant specialist press.

At this point it should also be recalled that this year, too, numerous deadlines in August are being deferred on account of the mid-summer public holidays: As in previous years, all taxes



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and levies which are to be paid via the unified payment form F24 and which fall due in the period from 1 August to 20 August are deferred to Tuesday, 20 August 2024.
In its online journal Fiscooggi, the Italian Revenue Agency also recalls that this year, for the first time, in the period between 1 and 31 August the Revenue Agency may not serve any notices concerning the automated checks (Art. 36-bis of Presidential Decree No. 600/1973), any notices concerning the formal checks (Art. 36-ter of Presidential Decree No. 600/1973), any notices concerning the settlements arising from separate taxation, nor any reminder letters regarding errors and inconsistencies (so-called compliance letters), so as not to jeopardise the summer peace.

We remain at your disposal for any further information.

*Yours sincerely*
*Josef Vieider*