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To all
clients

Circular No. 37/2023

Bolzano, 26 September 2023

Subject: Assignment of assets to shareholders – extension of the deadline to 30 November 2023

The deadline for the assignment of real estate and of assets recorded in public registers to shareholders by partnerships and corporations is being extended, namely to 30 November 2023. This was publicly announced yesterday by Deputy Prime Minister Maurizio Leo at a conference of auditors and tax advisers in Olbia and may therefore be regarded as reliable. To this end, a dedicated emergency decree is to be issued tomorrow, on 27 September 2023. Anyone claiming the extension of the deadline must pay the substitute taxes due in a single instalment by 30 November 2023. At present, as is well known, payment in two instalments is provided for: 60% by 30 September and 40% by 30 November.

The above extension of the deadline had been vehemently demanded in recent weeks by various professional associations, especially since to date no official guidance whatsoever has been issued on the forthcoming assignment of assets to shareholders and since the legal framework has changed materially in a number of respects since 2016, when a similar measure was last in force.

Accordingly, the only possible recommendation is to make use of the extension of the deadline

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of around 60 days wherever any doubts exist, in the hope that additional guidance will also be published in the meantime.

For further details, please refer to our Circular No. 32 of 31 August 2023.

We remain at your disposal for any further information.

Yours sincerely
Josef Vieider