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To all
clients

Circular
No. 37/2025

Bolzano, 27 October 2025

Subject: Tax collection notices (cartelle) and new scrapping scheme

In these days the Italian Revenue Agency is serving numerous taxpayers with notices listing overdue tax collection notices (cartelle) of recent years, calling on them to make payment immediately, failing which enforcement proceedings will follow. It should be noted at the outset that in many cases the failure to pay is also attributable to shortcomings in postal delivery. That, however, is not the subject of this circular.

In this connection, we would point out that in the draft Budget Law for 2026 the Government provides for a fifth edition of the scrapping (rottamazione) of tax collection notices (hence the telling designation „Rottamazione-quinquies“). In detail, and in line with similar provisions of recent years, it should be possible to settle on preferential terms collection notices handed over to the collection agent between 1 January 2020 and 31 December 2023, in that as a rule only the taxes or contributions owed have to be paid in full, while penalties and interest, including any default interest, as well as the collection fees (the so-called „agio“, as a rule between 3% and 6% of the amount) are entirely waived. The remaining balance may then presumably be paid off either in 3 instalments in 2026 or, with interest, in up to 54 instalments over the next 10 years.

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Whether, and with what details, this fifth new edition of the scrapping of tax collection notices will in the end actually enter into force at the turn of the year cannot be stated today with absolute certainty. However, since a new edition of this settlement opportunity has been under discussion within the Government for months, implementation is very likely.

In this light, we can only recommend that, in respect of the payment demands referred to above, insofar as they relate to tax collection notices handed over for collection within the period indicated above, an application for payment in instalments be filed without delay in order to avoid enforcement proceedings for the time being. As is well known, payment in up to 84 monthly instalments may be requested without any specific justification. Only where the amount is spread over up to 120 monthly instalments must the temporary financial hardship be substantiated.
Should the planned scrapping scheme then be newly enacted in January 2026, an application may be filed for the preferential settlement of the collection notices, and the remaining taxes and contributions will, as indicated above, be paid over the coming years with interest and penalties waived.

We will inform you of all further details of the settlement as soon as the Budget Law for 2026 is in force.

We would be pleased to assist you with an application for payment in instalments in respect of the payment demands referred to above.

Yours sincerely
Josef Vieider