

Extended terms for tax collection notices



Focus on...

Law Decree no. 3 dated 15.01.2021, published in the Italian Official Gazette no.11 dated 15.01.2021 and containing “Urgent measures on tax assessments, tax collections, as well as tax fulfilments and payments”, introduced a further brief suspension of the tax assessment and collection activities, as well as of payments terms, amending art. 157 of Law Decree no. 34 dated 19.05.2020 (so-called “Relaunch” Decree) and art. 68 of Law Decree no. 18 dated 17.03.2020 (so-called *Cura Italia* Decree).

Below is an overview of the measures - already included in previous regulatory provisions issued during the healthcare emergency - as updated with the new terms defined under Law Decree no. 3 dated 15/01/2021.

Extension of the tax assessment notification terms

A further extension of the terms for the notification of tax assessment notices, tax credit collection notices, tax settlement notices and notices of imposition of fines has been provided (tax assessment notices for local taxes are excluded). Such payment orders - due between 08/03/2020 and 31/12/2020 - can be notified from 01/02/2021 until 21/01/2022, without prejudice to their issuance by 31/12/2020.

Therefore, the Revenue Office must have issued all assessment notices relevant to FY 2015 (form “Unico” 2016), in case of inaccurate tax return, as well as those relevant to FY 2014 (form “Unico” 2015), in case of failure to file a tax return, by 31/12/2020, although they will be notified starting from 01/02/2021 until 31/01/2022.

Extension of the payment terms of amounts due based on the tax collection notices

Viene prorogata di un mese – dal 31.12.2020 al A one-month extension - from 31/12/2020 to 31/01/2021 - of the suspension of payment terms of amounts due based on tax assessment notices and of instalments of tax payment orders deferrals ex art. 19 of Presidential Decree no. 602/1973 expired between 08/03/2020 and 31/12/2020 is provided.

Suspended amounts have to be paid as a lump sum within the month following the end of the suspension period, i.e. by 28/02/2021.

The suspension also applies to INPS (Italian Social Security Institute) collection notices, to collection notices issues by Municipalities and other Local Entities, to tax payment orders and Customs assessment notices.

Extension of the suspension of Public Administrations’ block of payments

The suspension of the procedure blocking payments by Public Administrations in case of amounts due to the tax collector office exceeding € 5,000 is extended by one month - from 31/12/2020 to 31/01/2021.

Extension of the suspension of attachment of wages and pensions by the Tax Collection agent

The final term for the suspension of tax collections and precautionary measures (seizures, mortgages, foreclosures), as well as for the fulfilments of obligations arising from garnishments of salaries, wages and pensions, is deferred from 31/12/2020 to 31/01/2021.

Extension of expiry and limitation terms for the tax collection activity

The final term for the notification of tax collection notices further to tax payment slips relevant to self-assessments and settlements, to VAT settlement notices and to the formal check of tax returns filed for FYs 2016 (form *Unico* 2017) and 2017 (form *Unico* 2018) is extended by another month (13 months in total).

Our professionals would be pleased to provide you with any further information you may need.

Please refer to Clever Desk on our website - bgt-grantthornton.it - for further details on any issues concerning COVID-19.

