

# **Law Decree n. 129 dated 20 October 2020**



# Urgent provisions on tax collection

Law Decree n. 129/2020 (so-called *Tax collection decree*), entered into force on 21 October 2020, introduces a further extension of (i) the suspension of the terms for the payment of tax debts assigned to a Collection Agent, (ii) the suspension of executive and precautionary

measures, (iii) the suspension of the inspection ex art. 48-bis of Presidential Decree n. 602/1973 on the block of Public Administration payments, as well as (iv) the suspension of the terms of limitation or revocation expiring in FY 2021 for the notification of payment orders.

Type	Regulation previously in force	August Decree	Law Decree n. 129/2020
Suspension of the terms for the payment of tax debts assigned to a Collection Agent	<p>Art. 68 of the <i>Cura Italia Decree</i>, as amended by art. 154 of the <i>Relaunch Decree</i>.</p> <p>A suspension of the terms for the settlement of payment orders and INPS debit notices has been provided and, without prejudice to different interpretations by the local Administrations, of executive tax assessment notices issued by local Entities and expiring between 08.03.2020 and 31.08.2020. The suspended payments are to be settled in a single instalment within the end of the month following the suspension term. No amounts already paid will be refunded.</p>	<p>Art. 99 of the <i>August Decree</i>.</p> <p>The final term for the suspension of payments terms of tax debts assigned to a Collection Agent is postponed from 31/08/2020 to 15.10.2020. Consequently, the payment is to be made by 30.11.2020. It will be possible to apply for an extension of payment term of amounts due and entered in taxpayers' lists (lists of taxpayers ordered to pay due arrears and fines) by 20.11.2020.</p>	<p>The final deadline for the suspension of the terms for the payment of tax debts assigned to a Collection Agent has been postponed from 15.10.2020 to 31.12.2020.</p> <p>Therefore, payments will have to be made by 31.01.2021. It will be possible to apply for an extension of payment terms of amounts due and entered in taxpayers' lists by 31.01.2021.</p>
Extension of the terms to settle amounts entered in taxpayers' lists and revocation of the possibility to pay in instalments	<p>Art. 68 of the <i>Cura Italia Decree</i>, as amended by art. 154 of the <i>Relaunch Decree</i>.</p> <p>Per i piani di dilazione in essere alla data dell'08.03.2020 e ai provvedimenti di accoglimento emessi con riferimento alle richieste presentate fino al 31.08.2020, la decadenza del debitore dalle rateazioni accordate dall'Agente della Riscossione si determinano in caso di mancato pagamento di dieci, anziché cinque, rate. Si tratta di una misura di favore che esplica efficacia per tutto il periodo di durata della dilazione, quindi per 72 mesi (dilazione ordinaria) o per 120 mesi (dilazione straordinaria).</p>	<p>Art. 99 of the <i>August Decree</i>.</p> <p>The final deadline for submitting the applications for extension, according to which the forfeiture of the possibility for the taxpayer to pay in instalments as granted by the Collection Agent occurs after the non-payment of ten instalments, instead of five, is postponed from 31.08.2020 to 15.10.2020.</p>	<p>The final deadline for submitting the applications for extension, according to which the forfeiture of the possibility for the taxpayer to pay in instalments as granted by the Collection Agent occurs after the non-payment of ten instalments, instead of five, is postponed from 15.10.2020 to 31.12.2020.</p>

Type	Regulation previously in force	August Decree	Law Decree n. 129/2020
Suspension of garnishments by the Collection Agent on wages and pensions, as well as of other precautionary and executive measures	Art. 68 of the Cura Italia Decree, as amended by art. 152 of the Relaunch Decree (FAQ n. 3, 10, 11 provided by the Revenue Office). 31.08.2020 is the "final" deadline for the suspension of the notification of new payment orders and other debt collection orders. Therefore, until this date, all collection, precautionary and executive measures of tax debts assigned to a Collection Agent. It is provided for that in the period between 19.05.2020 and 31.08.2020, the garnishee is not required to set aside the amounts requested through garnishments enforced before the latter date by the Collection Agent, if these are relevant to amounts due as wages, salaries, other indemnities relevant to the working or employment relationship, including those due in case of dismissal, as well as pensions and similar allowances. The amounts which should have been set aside in the period above are not subject to any obligation and the garnishee is to make them available to the debtor subject to enforcement, also in the case in which the relevant order by the Judge in charge of the execution was received before 19.05.2020.	Art. 99 of the August Decree. The final deadline for the suspension of collection and precautionary activities (garnishments, attachments, seizures), as well as for the fulfilment of obligations deriving from garnishments of salaries, wages and pensions is postponed from 31.08.2020 to 15.10.2020.	The final deadline for the suspension of collection and precautionary activities (garnishments, attachments, seizures), as well as for the fulfilment of obligations deriving from garnishments of salaries, wages and pensions is postponed from 15.10.2020 to 31.12.2020.
Suspension of the block of Public Administration payments	Art. 153 Relaunch Decree. A suspension of the procedure blocking Public Administration payments, in case of amounts entered in taxpayers' lists exceeding € 5,000 is provided for the period included between 08/03/2020 and 31/08/2020.	Art. 99 of the August Decree. The final term for the suspension of blocked Public Administration payments is postponed from 31/08/2020 to 15/10/2020.	The final term for the suspension of blocked Public Administration payments is postponed from 15/10/2020 to 31/12/2020.
Extension of the limitation of actions and prescription terms of tax collection activities	-	-	With reference to tax and non-tax debts assigned to a Collection Agent during the suspension period, the following terms are postponed by 12 months: a) term for the lapse of the right to discharge (art. 19, para. 2, lett. A), Legislative Decree no. 112/1999); b) limitation of actions and prescription terms expiring in 2021 for the notification of payment orders. Limitation of actions and prescription terms expiring in 2020 for the notification of payment orders are also extended to 31.12 of the second year following the suspension period (31.12.2022).

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

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