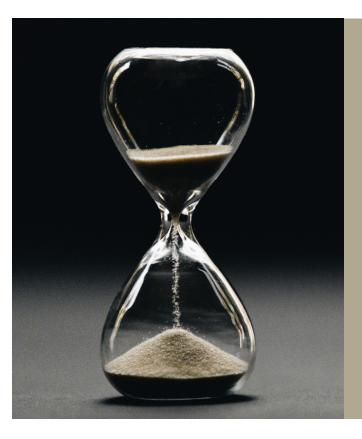


SUSPENSION OF TAX AND SOCIAL SECURITY PAYMENTS

Tax measures in the "Cura Italia" Decree



SUMMARY

This paper recaps in a table measures for suspension of tax and social security payments and requirements within the Law Decree no. 18 dated 17 March 2020, the so-called "Cura Italia" (Heal Italy) Decree.

MARCH 2020

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Article	Tax payers	Requirement	Measure
60	All	Payment to government agencies falling due on 16/03/2020	Extended to 20/03/2020
61	Taxpayers hit the hardest by the emergency in progress	Payments falling due for withholding taxes on income from subordinate and equivalent employment. Requirements and payments of welfare and social security contributions and mandatory insurance premiums	Suspended until 30/04/2020. Payment on a single occasion by 31/05/2020 or by instalments (up to a maximum of 5 monthly instalments)
		VAT payments falling due on March 2020	Suspended. Payment on a single occasion by 31/05/2020 or by instalments (up to a maximum of 5 monthly instalments)
61	National sports federations, sport promotion entities, professional and amateur sports clubs and associations, and operators of stadiums, sports facilities, gyms, etc.	Payments falling due for withholdings on income from subordinate and equivalent employment. Requirements and payments of welfare and social security contributions and mandatory insurance premiums	Suspended until 31/05/2020. Payment on a single occasion by 30/06/2020 or by instalments (up to a maximum of 5 monthly instalments)

Article Requirement Measure Tax payers Tax requirements other than Taxpayers with domicile payments and To be completed **by** for tax purpose, registered application of withholding 62 30/06/2020 office or operating offices in taxes related to regional and Italy municipal surtaxes, falling due in the period 08/03/2020-31/05/2020 Time limits and requirements for the pre-prepared 2020 personal income tax return: - online transmission of Online transmissions by Income Certification forms 31/03/2020: Taxpayers involved in the - online transmission of pre-prepared 730 income 62 pre-prepared 2020 personal charges for processing the income tax return tax return made available pre-prepared 730 personal starting from **05/05/2020** income tax return - pre-prepared 730 personal income tax return made available by the Revenue Agency



Article	Tax payers	Requirement	Measure
62	Businesses, artists or professional with domicile for tax purposes, registered office or operating offices in Italy and revenues or fees earned in 2019 not exceeding €2 million	Payments resulting from self-assessment of taxes in the period 08/03/2020 - 31/03/2020 for: - withholding taxes on income from subordinate and equivalent employment and withholdings related to regional and municipal surtaxes - value added tax - social security and welfare contributions and mandatory insurance premiums	Suspended. Payment on a single occasion by 31/05/2020 or by instalments (up to a maximum of 5 monthly instalments)
62	Businesses, artists or professionals with domicile for tax purpose, registered office or operating offices in the Provinces of Bergamo, Cremona, Lodi and Piacenza	Payments from self- assessment of VAT falling due in the period 08/03/2020-31/03/2020	Suspended. Payment on a single occasion by 31/05/2020 or by instalments (up to a maximum of 5 monthly instalments)
62	Taxpayers with domicile for tax purpose, registered office or operating offices in the municipalities listed in Annex 1 to DPCM dated 01/03/2020 [2]	Payments, including the ones resulting from tax bills issued by tax collection agents and enforceable tax assessment notices, as well as withholdings on income from subordinate and equivalent employment falling due in the period 21/02/2020-31/03/2020	Suspended. Payment on a single occasion by 31/05/2020 or by instalments (up to a maximum of 5 monthly instalments)

Article

Tax payers

Self-employed workers,

Requirement

Measure

62

sales agents, intermediaries, business finders, etc., with domicile for tax purpose, registered office or operating offices in Italy who earned revenues or fees **not**exceeding €400.000, on condition that in the previous month they did not incur costs for subordinate or equivalent employment

Withholding taxes on revenues and fees earned in the period 17/03/2020 -31/03/2020 Payment of withholdings that were not made by the withholding agent on a single occasion by 31/05/2020 or by instalments (up to a maximum of 5 monthly instalments)



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