

# 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.

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Article	Tax payers	Requirement	Measure
60	All	Payment to government agencies falling due on 16/03/2020	Extended to <b>20/03/2020</b>
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 <b>on a single occasion by 31/05/2020 or by instalments</b> (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.	VAT payments falling due on March 2020  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. Payment <b>on a single occasion by 31/05/2020 or by instalments</b> (up to a maximum of 5 monthly instalments)  Suspended until 31/05/2020. Payment <b>on a single occasion by 30/06/2020 or by instalments</b> (up to a maximum of 5 monthly instalments)

[1] The detailed list is included in art. 61 of Law Decree No. 18 of 17 March 2020, and Annex 1 to this Newsletter, taken from Resolution 12/E dated 18/03/2020.

Article	Tax payers	Requirement	Measure
62	Taxpayers with domicile for tax purpose, registered office or operating offices in Italy	<p><b>Tax requirements other than payments</b> and application of withholding taxes related to regional and municipal surtaxes, falling due in the period 08/03/2020-31/05/2020</p>	To be completed <b>by 30/06/2020</b>
62	Taxpayers involved in the pre-prepared 2020 personal income tax return	<p>Time limits and requirements for the pre-prepared 2020 personal income tax return:</p> <ul style="list-style-type: none"> <li>- online transmission of Income Certification forms</li> <li>- online transmission of charges for processing the pre-prepared 730 personal income tax return</li> <li>- pre-prepared 730 personal income tax return made available by the Revenue Agency</li> </ul>	Online transmissions by <b>31/03/2020</b> ; pre-prepared 730 income tax return made available starting from <b>05/05/2020</b>



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 <b>not exceeding €2 million</b>	<p>Payments resulting from self-assessment of taxes in the period 08/03/2020 - 31/03/2020 for:</p> <ul style="list-style-type: none"> <li>- withholding taxes on income from subordinate and equivalent employment and withholdings related to regional and municipal surtaxes</li> <li>- value added tax</li> <li>- social security and welfare contributions and mandatory insurance premiums</li> </ul>	<p>Suspended.            Payment <b>on a single occasion by 31/05/2020 or by instalments</b> (up to a maximum of 5 monthly instalments)</p>
62	Businesses, artists or professionals with domicile for tax purpose, registered office or operating offices in the Provinces of Bergamo, Cremona, Lodi and Piacenza	<p>Payments from self-assessment of VAT falling due in the period 08/03/2020-31/03/2020</p>	<p>Suspended.            Payment <b>on a single occasion by 31/05/2020 or by instalments</b> (up to a maximum of 5 monthly instalments)</p>
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]	<p>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</p>	<p>Suspended.            Payment <b>on a single occasion by 31/05/2020 or by instalments</b> (up to a maximum of 5 monthly instalments)</p>

[2] Bertonico; Casalpusterlengo; Castelgerundo; Castiglione D'Adda; Codogno; Fombio; Maleo; San Fiorano; Somaglia; Terranova dei Passerini; Vo'.

Article	Tax payers	Requirement	Measure
62	Self-employed workers, sales agents, intermediaries, business finders, etc., with domicile for tax purpose, registered office or operating offices in Italy who earned revenues or fees <b>not exceeding €400.000</b> , 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 <b>on a single occasion by 31/05/2020 or by instalments</b> (up to a maximum of 5 monthly instalments)



### *Contact us*

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