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Reggio Emilia, Feb. 8, 2024

## MEMORANDUM N. 13/2024

### Insight

#### Subject: Tax compliance

#### 1 PREMISE

Legislative Decree No. 1 of 8.1.2024 published in the Official Gazette No. 9 of 12.1.2024, which was issued in implementation of the tax reform proxy referred to in Law No. 111 of 9.8.2023, provided for numerous provisions on the rationalization and simplification of tax compliance (so-called "Compliance" Legislative Decree).

Legislative Decree No. 1 of 8.1.2024 came into force on 13.1.2024 (the day after its publication in the Official Gazette), but specific effective dates are provided for numerous provisions.

#### 2 ANTICIPATION OF DEADLINES FOR SUBMISSION OF TAX RETURNS ARTICLE 11 OF LEGISLATIVE DECREE 1/2024 PROVIDES FOR THE ANTICIPATION:

- to September 30 (as opposed to November 30), as of 2024, of the final deadline for the telematic submission of income and IRAP returns; for IRES subjects, the deadline is set to the last day of the ninth month following the end of the tax period (as opposed to the previous deadline of the last day of the eleventh month following the end of the tax period);
- to April 1, starting in 2025, of the initial deadline for filing income tax returns, IRAP returns and Form 770.

However, the April 30 deadline for making available the pre-filed tax return remains firm.

#### ***Filing the declaration at a post office***

The June 30 deadline for submitting REDDITI PF forms at a post office, where still allowed, also remains in place.

#### ***Transitional rules for "non-solar" taxpayers***

For subjects with a tax period that does not coincide with the solar year, for whom the deadline for submission of income and IRAP tax returns for the tax period

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prior to the one in progress as of Dec. 31, 2023 expires after May 2, 2024, the previous submission deadlines continue to apply for the aforementioned tax period, i.e., by the last day of the 11th month following the end of the tax period.

### **3 EXTENSION OF THE SCOPE OF APPLICATION OF THE 730 FORM**

Pursuant to Art. 2 of Legislative Decree 1/2024, as of 2024, the scope of application of the 730 form is extended to all individuals without a VAT number, including holders of income other than employment income and certain assimilated income (referred to in Articles 49 and 50 co. 1 (a), (c), (c-bis), (d), (g), excluding allowances received by members of the European Parliament, (i) and (l) of the TUIR)

#### ***Implementing provisions***

The specific types of income that gradually, for each tax period, can be declared with the 730 form will be determined by the measure of the Internal Revenue Agency approving the form.

#### ***Extension of the "no substitute for tax" mode of submission***

With regard to Form 730, it is also stipulated that, as of 2024, taxpayers who submit this form, even if there is a tax withholding agent required to make the adjustment, may make use of the "no withholding agent" mode of submission, with the result that:

- they can apply directly to the Internal Revenue Service for the refund arising from the tax return;
- they must make the payment of the amount due through the F24 form, within the ordinary terms.

### **4 SIMPLIFICATION OF THE PRE-FILED DECLARATION FOR EMPLOYEES AND RETIREES**

Art. 1 of Legislative Decree 1/2024, adding co. 3-bis to Art. 1 of Legislative Decree 175/2014, provides that, as of 2024, on an experimental basis, the Internal Revenue Agency will make available to taxpayers with income from employment and certain assimilated income (referred to in Articles 49 and 50 co. 1 lett. (a), (c), (c-bis), (d), (g), with the exclusion of allowances received by members of the European Parliament, (i) and (l) of the TUIR), in an analytical manner, the information in its possession, which can be confirmed or modified and which will be automatically reported in the tax returns that taxpayers will be able to submit electronically.

#### ***Formal inspections***

To the declarations submitted through the described simplified mode, the provisions on formal checks set forth in Article 5 of Legislative Decree 175/2014 apply.

#### ***Implementing provisions***

The technical modalities for allowing access to the data to be confirmed or modified will be identified by a measure of the Revenue Agency, after consulting the *Privacy* Guarantor.

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## 5 EXTENSION OF THE PRE-FILED TAX RETURN

Art. 19 of Legislative Decree 1/2024, amending Art. 1 of Legislative Decree 175/2014, provides that, starting with the 2024 precompiled returns for the 2023 tax period, the Internal Revenue Service will make available, on an experimental basis, the precompiled return using information available in the Tax Registry, data transmitted by third parties and data contained in the Sole Certifications:

- also to individuals holding income other than income from employment and assimilated income referred to in Articles 49 and 50 co. 1 (a), (c), (c-bis), (d), (g), excluding allowances received by members of the European Parliament, (i) and (l) of the TUIR;
- by April 30 of each year.

Access to the pre-filed return can be made directly by the above individuals or by their delegated intermediaries providing tax assistance.

### *Formal inspections*

To the pre-filed returns submitted by the described entities, the provisions on formal checks set forth in Article 5 of Legislative Decree 175/2014 apply.

## 6 SEMI-ANNUALIZATION OF THE DEADLINES FOR SENDING HEALTH EXPENSES TO THE HEALTH CARD SYSTEM

Art. 12 of Legislative Decree 1/2024 provides for the semiannualization on a regular basis, starting from 2024, of the sending of data of health expenses to the Health Card System, for the purpose of the preparation of the pre-compiled declaration by the Italian Revenue Agency.

As of expenses incurred from 1.1.2024, in fact, the data transmission cadence should have become monthly, pursuant to Art. 7 co. 1 of Ministerial Decree 19.10.2020, as last amended by Ministerial Decree 27.12.2022.

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### ***Implementing decree***

Data transmission deadlines will be set by a decree of the Ministry of Economy and Finance.

## **7 REPORTING OF INCOME DATA BY THIRD PARTIES FOR THE PURPOSE OF THE PRE-FILLED DECLARATION**

Article 20 of Legislative Decree 1/2024 stipulates that third parties shall transmit to the Internal Revenue Agency, for the purpose of the pre-filled declaration, in addition to data on expenses entitling to deductions from income or deductions from gross tax, also data on income received by taxpayers.

### ***Implementing decree***

The modalities and deadlines for the transmission of these data will be established by a decree of the Ministry of Economy and Finance.

## **8 SIMPLIFICATION OF DECLARATORY FORMS**

In order to simplify the forms relating to the fulfillment of declaratory obligations, Art. 15 co. 1 of Legislative Decree 1/2024 provides for the gradual elimination from each declaratory form of the information that is not relevant to the settlement of the tax or that the Revenue Agency can acquire through interoperability systems of its own databases or in the ownership of other administrations.

### ***Facilitation tax credits***

It is provided that the information on tax credits from concessions granted to economic operators to be reported in the declaration forms shall be gradually reduced.

### ***Effective date***

The above provisions apply from the tax period in progress as of Dec. 31, 2023 (thus, for example, from the REDDITI 2024 forms).

## **9 FAILURE TO INDICATE TAX CREDITS OF A FACILITATING NATURE IN RETURNS - EXCLUSION OF FORFEITURE**

Article 13 of Legislative Decree 1/2024 provides that failure to indicate in annual returns tax credits arising from facilities granted to economic operators, provided that they are due, does not result in forfeiture of the benefit.

### ***Effective date***

The above provisions apply with reference to returns for tax periods after the one in progress as of Dec. 31, 2022, thus from returns for 2023 (e.g., REDDITI 2024 models).

### ***State aid or "de minimis" aid***

For tax credits that qualify as state aid or "de minimis" aid under Article 10 of Ministerial Decree No. 115 of May 31, 2017, it remains understood that failure to

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comply with the obligations to register in the National Register of State Aid (RNA), within the prescribed timeframe, will result in the illegality of the aid.

## **10 CHANGE TO THE DEADLINES FOR MAKING TAX PAYMENTS IN INSTALLMENTS**

For taxpayers who avail themselves of the option to installment payments of the amounts, due as balance and first advance, resulting from income, IRAP and VAT returns, with Art. 8 of Legislative Decree 1/2024 provides:

- the extension to December 16 (as opposed to the previously scheduled end of November) of the deadline for concluding the installment plan, thus adding an installment;
- the same deadline for the payment of installments following the first to the 16th day of each month for all taxpayers (instead of different deadlines between VAT and non-VAT holders).

Until 2023, in fact, for installment payments, in relation to the installments following the first, there were differentiated deadlines, namely:

- the 16th day of each month, for VAT-registered taxpayers;
- the end of each month, for non-VAT-registered taxpayers.

In practice, the discipline previously provided for VAT-registered taxpayers is extended to non-VAT-registered taxpayers, in relation to the payment of installments following the first.

### ***Effective date***

The new rules apply as of the payment of the balance of taxes due for the tax period in progress as of Dec. 31, 2023, and therefore, for "solar" subjects, as of the installment of the 2023 balance to be paid in 2024.

### ***Exercise of the option in the declaration***

The obligation to exercise the option for installment payments in the periodic declaration is abolished, which, although provided for by law, was present only in the 730 model, where, moreover, it should remain for the purpose of making adjustments by the tax withholding agents.

## **11 AMENDMENTS TO THE SYNTHETIC INDICES OF TAX RELIABILITY (ISA)**

Legislative Decree 1/2024 introduced several changes to the discipline of the synthetic indices of tax reliability (ISAs), with the main purpose of facilitating the compilation of forms and implementing the bonus scheme.

### **11.1 REORGANIZATION OF ISA**

Pursuant to Article 5 of Legislative Decree 1/2024, the periodic review of ISAs takes into account analyses aimed at reorganizing the ISAs so that these instruments adequately represent the economic realities to which they refer and incorporate developments in the ATECO classification.

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## **11.2 INCREASE IN SYSTEMS FOR REDUCING THE COMPILATION BURDEN OF ISA FORMS**

To facilitate the taxpayer in the compilation of ISA forms, Article 6 of Legislative Decree 1/2024 provides for:

- the provision of elements and information referable to the taxpayer, acquired directly or received from third parties, for the acquisition of data relevant to the application of the indexes;
- the elimination of information that is not indispensable for the purposes of calculating, processing or updating the indices;
- the implementation of the sending of pre-filled data by the Italian Revenue Agency.

## **11.3 RELEASE OF SOFTWARE FOR THE COMPILATION OF ISA FORMS**

Article 7 of LD 1/2024 stipulates that the computer program for the compilation of ISA forms shall be made available:

- by April, relative to the year 2024;
- by the 15th day of March, as of the year 2025.

## **12 ISA BONUS SCHEME - INCREASE IN THE LIMIT FOR THE EXEMPTION FROM THE COMPLIANCE VISA OR GUARANTEE**

With Art. 14 of Legislative Decree 1/2024, the amount up to which, in relation to the different levels of reliability achieved on the basis of the synthetic indices of tax reliability (ISA), taxpayers are exempt from compliance endorsement for the purposes of:

- "horizontal" offsetting in the F24 form of credits for direct taxes, IRAP and VAT;
- VAT refunds.

### **12.1 "HORIZONTAL" OFFSETTING OF CREDITS**

In detail, the limit within which the compliance visa is not required on the model from which the credit emerges is raised:

- from 20,000.00 to 50,000.00 euros, relative to "horizontal" offsetting of credits for direct taxes and IRAP;
- from 50,000.00 to 70,000.00 euros, relative to "horizontal" offsetting of VAT credits.

### **12.2 VAT REFUNDS**

The limit within which it is possible to be exempt from the compliance endorsement or provision of asset guarantee (where not mandatory *by law*) for the purposes of VAT refunds is also raised from 50,000.00 to 70,000.00 euros.

### **12.3 OPERABILITY OF THE NEW LIMITS**

Although DLgs. 1/2024 came into force on 13.1.2024, the operativeness of the new limits must be considered subject to the issuance of a new implementing measure of the Revenue Agency defining the applicable tax reliability levels.

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As things stand at present, therefore, the provisions of Revenue Agency Provision No. 140005 dated 4/27/2023, valid, among other things, for "horizontal" offsetting and reimbursement of annual VAT credit 2023 and VAT credits for the first three quarters of 2024, must still be considered applicable.

This approach appears to be confirmed by the fact that the instructions to the 2024 VAT form (relating to the year 2023), approved by Revenue Agency prov. 15.1.2024 no. 8230, continue to refer to the previous limits of 50,000.00 euros, recalling the aforementioned prov. 27.4.2023 no. 140005.

### **13 INCREASE IN THE MINIMUM LIMIT FOR VAT PAYMENTS**

Article 9 co. 1 - 3 of Legislative Decree 1/2024 raised from 25.82 to 100.00 euros the limit above which the payment of VAT arising from periodic settlements is due, to be made:

- by the 16th day of the following month, in the case of monthly settlements;
- by the 16th day of the second month following each of the first three calendar quarters, in the case of quarterly settlements on an optional basis.

If the amount due does not exceed 100.00 euros, the payment must be made together with the payment for the following month or quarter and in any case by December 16 of the same year.

#### ***Effective date***

The new limit applies from the amounts due with reference to periodic settlements for the tax year 2024.

The first settlement for which the new limit applies, therefore, is the one referring to the month of January 2024, to be made by 16.2.2024.

### **14 CUMULATIVE PAYMENT OF WITHHOLDING TAXES ON SELF-EMPLOYMENT INCOME, MISCELLANEOUS INCOME AND COMMISSIONS**

Pursuant to Art. 9 co. 4 - 5 of LD 1/2024, the payment of withholding taxes on self-employment income, miscellaneous income and commissions, referred to in Articles 25 and 25-bis of Presidential Decree 600/73, if the amount does not exceed 100.00 euros, can be made:

- together with the payment for the following month;
- however, by December 16 of the same year.

The payment of withholding taxes made in December is in any case made by the following January 16.

#### ***Effective date***

The above provisions shall apply from compensation paid in the month of January 2024, thus the relevant withholding taxes due by 16.2.2024.

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## **15 CHANGE TO THE DEADLINES FOR THE PAYMENT OF WITHHOLDING TAXES ON FEES DUE FROM THE CONDOMINIUM TO THE CONTRACTOR**

Pursuant to Art. 9 co. 6 of Legislative Decree 1/2024, the cumulative payment of withholding taxes on consideration due from the condominium to the contractor, referred to in Art. 25-ter co. 2-bis of Presidential Decree 600/73, in case the cumulative amount is less than 500.00 euros, must be made by:

- June 16 (instead of the June 30 stipulated before the amendment);
- and December 16 (instead of the December 20 stipulated before the amendment).

The withholdings under consideration are in fact paid monthly by the condominium as withholding agent when the amount of withholdings made reaches the amount of 500.00 euros.

However, the payment of withholding taxes made in the month of December is made by the following January 16.

## **16 ELIMINATION OF THE SINGLE CERTIFICATION FOR PERSONS UNDER THE FLAT-RATE AND ADVANTAGE REGIME**

Art. 3 of Legislative Decree 1/2024 exempts tax withholding agents from the issuance and telematic sending to the Revenue Agency of the Single Certification in relation to remuneration, however denominated, that corresponds to taxpayers in the flat-rate (ex L. 190/2014) and advantage regimes (ex Art. 27 of Legislative Decree 98/2011).

### ***Effective date***

The provision operates from the Single Certifications to be issued and transmitted in 2025 with respect to the year 2024.

## **17 SIMPLIFICATION OF THE 770 FORM**

Article 16 of Legislative Decree 1/2024 provides for an experimental simplification of the 770 form starting with payments related to withholding agents' returns for the 2025 tax year (thus from the 770/2026 form related to 2025).

The measure is to be implemented by a measure of the Italian Revenue Agency.

### **17.1 MONTHLY TRANSMISSION OF WITHHOLDING DATA**

Persons obliged to make withholding taxes (indicated in Title III of Presidential Decree 600/73), who pay compensation that constitutes income from employment or self-employment, in any form, may make monthly payments of withholdings and deductions indicating, at the same time, also:

- the amount of withholdings and deductions made;
- any credit amounts;
- other data identified by the implementing measure of the Internal Revenue Agency.

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The reporting of the aforementioned data in the manner prescribed by the rule, and by the implementing measure of the Italian Revenue Agency, are equated for all purposes with their presentation in Form 770.

## 17.2 SCOPE OF APPLICATION

Tax withholding agents may take advantage of the simplification:

- required to make withholding taxes on compensation that constitutes income from employment or self-employment;
- with a total number of employees as of December 31 of the previous year not exceeding 5 (a limit that may be raised by order of the Italian Revenue Agency).

Adherence to the simplified system is through conclusive behavior and is binding for the entire tax year for which it is exercised.

## 17.3 PAYMENT METHODS AND DATA TRANSMISSION

Payment of withholdings and deductions is made:

- by submitting the F24 form exclusively through the telematic services of the Italian Revenue Agency;
- with the withholding agent's authorization to debit its account identified by the relevant IBAN code.

At the same time as the payment, the data of withholdings and deductions, any credits and other data indicated by the measure of the Italian Revenue Agency are sent.

The data transmission and payment are carried out directly by the withholding agent or through the appointees referred to in Art. 3 co. 2-bis and 3 of Presidential Decree 322/98 (e.g., those registered in the registers of certified public accountants and accounting experts, labor consultants and lawyers).

## 18 REDUCTION OF PENALTIES FOR CASH WAIVER - ELIMINATION OF THE INDICATION OF FINANCIAL REPORTS IN DECLARATIONS

Entrepreneurs and practitioners of arts and professions with declared revenues and remuneration not exceeding 5 million euros, who for all transactions (assets and liabilities) do not use cash, benefit from the reduction to half of the penalties for declarative violations (infidel income declaration, infidel VAT declaration, violations on invoicing and registration of transactions).

The reduction of penalties required the waiver of cash for all active and passive transactions and the indication in the income tax return and VAT return of the identifying details of relations with financial operators.

With Art. 15 co. 2 of DLgs. 1/2024, the requirement of indicating in the aforementioned declarations the identifying details of relations with financial operators (e.g., current accounts).

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### **Effective date**

The amendment applies from the tax period in progress as of Dec. 31, 2023, thus from the income and VAT returns relating to 2023 (REDDITI 2024 and VAT 2024 forms).

In fact, from the VAT 2024 model (relating to the year 2023), approved by Revenue Agency prov. no. 8230 dated 15.1.2024, framework VB was eliminated.

### **19 EXERCISING THE OPTION FOR THE SPECIAL REGIME FOR SIIQS AND SIINQ**

The special regime for SIIQs (listed real estate investment companies) offers the possibility of adopting a taxation system in which the profit from real estate leases is exempt from taxation for both IRES and IRAP purposes with respect to the SIIQ itself (so-called "exempt management").

The profit produced under the exempt management is subject to full taxation, upon distribution, exclusively in the hands of the participating parties, other than SIIQs, through the application of a withholding tax operated as a down payment in the hands of the entrepreneurs and as a tax in the hands of the other parties.

Currently, the said withholding tax is generally applied at the rate of 26 percent.

An SIINQ (unlisted real estate investment company) can benefit from the special regime provided for SIIQs provided it is controlled under Articles 117 co. 1 and 120 of the TUIR (including indirectly) by an SIIQ.

#### ***New way of exercising the option***

Pursuant to Art. 15 co. 3 of DLgs. 1/2024, the option for the special regime must be exercised in the tax return filed in the tax period prior to the one from which the contri-buyer intends to make use of it.

### **Effective date**

The provision under consideration applies as of the options to be exercised for tax periods after the one in progress as of Dec. 31, 2024. Thus, for the tax period in progress as of 12/31/2025, the option must be exercised in the tax return filed in the tax period in progress as of 12/31/2024.

On the other hand, for the exercise of the option for the tax period in progress on Dec. 31, 2024, the previous rules under which the option had to be exercised by the end of the tax period prior to the one from which the taxpayer intends to make use of it (i.e., by the end of the tax period in progress on Dec. 31, 2023).

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### **20 SUSPENSION OF SENDING OF REMEDIAL NOTICES AND COMPLIANCE LETTERS**

Pursuant to Article 10 of Legislative Decree 1/2024, the sending from August 1 to 31 and from December 1 to 31 of each year is suspended, except in cases of unavailability and urgency:

- of reminder notices (as a result of automatic liquidation and/or formal control);
- of acts relating to the liquidation of income subject to separate taxation;
- of so-called "*compliance* letters and/or notices of irregularities".

For reminder notices and acts relating to the settlement of income subject to separate taxation, the holiday suspension from Aug. 1 to Sept. 4 of each year provided for the purpose of the 30-day deadline for payment of the amounts due or the first installment continues to apply..

The suspension from Aug. 1 to Sept. 4 each year relating to the deadline for transmission of documents and information requested from taxpayers by the Internal Revenue Service or other taxing bodies, with the exception of requests made as a result of access, inspection and verification and VAT refund procedures, also remains applicable.

## **21 TERMINATION OF THE APPOINTMENT AS CUSTODIAN OF ACCOUNTING RECORDS**

The new co. 3-*bis* of Art. 35 of Presidential Decree 633/72, introduced by Art. 4 of Legislative Decree 1/2024, regulates a special procedure to which to resort in the event that, following the termination of the professional assignment with the depositary, the taxpayer fails to submit the communication of data variation regarding the place of keeping and storage of accounting records.

It is provided that, in the next 60 days after the expiration of the deadline by which the taxpayer should have made the submission of the data variation declaration, the depositary:

- notifies the taxpayer, by PEC or registered letter with acknowledgment of receipt, that it will notify the taxpayer of the termination of the appointment;
- provides for sending the notice to the Italian Revenue Agency.

Having done so, the place of storage is presumed to coincide with the taxpayer's tax domicile.

### ***Implementation provisions***

The procedure is not yet active, as it is necessary to wait for the approval of the communication model by order of the Italian Revenue Agency.

## **22 ACCESS TO THE SERVICES OF THE REVENUE AGENCY - SINGLE PROXY MODEL**

Article 21 of Legislative Decree 1/2024 establishes that, with the Single Proxy Model, the taxpayer may delegate an intermediary to access the services of the Revenue Agency and the Revenue-Reception Agency, subject to precise indication of the services he intends to delegate.

### ***Duration of the delegation***

The proxy expires on December 31 of the fourth year following the year in which it is conferred and may be revoked at any time.

### ***Renunciation of the delegation***

The intermediary may renounce the taxpayer's proxy by making an exclusively telematic communication.

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### **Implementation provisions**

The procedures for implementing these regulations will be defined by a measure of the Italian Revenue Agency.

## **23 SIMPLIFICATION OF PAYMENTS THROUGH THE F24 FORM**

With a view to simplifying payments made via the F24 form, Articles 17 and 18 of Legislative Decree 1/2024 provide for the possibility of:

- arrange in advance for the debiting of sums due for future due dates from an account opened with a collection intermediary with an agreement with the Revenue Agency, in relation to recurring, installment and predetermined payments of taxes, contributions and sums made via the F24 form through the telematic services of the Italian Revenue Agency;
- use the PagoPA platform, for payments of taxes, contributions and other sums to which the discipline of Article 17 of Legislative Decree No. 241/97 applies.

### **Implementing Measures**

Implementation procedures for the new provisions will be established by special measures of the Italian Revenue Agency.

## **24 SENDING OF RECEIPTS THROUGH SOFTWARE SOLUTIONS**

Article 24 of Legislative Decree 1/2024 introduces a simplification for VAT taxpayers required to send receipts electronically in accordance with Article 2 co. 1 of Legislative Decree 127/2015, i.e., for those engaged in retail and similar activities under Article 22 of Presidential Decree 633/72.

In fact, it is established that the storage and transmission "*of the total amount of anonymous daily receipts*" referred to in Art. 2 co. 1 of DLgs. 127/2015 can also be carried out through software-only solutions, and therefore not only, as is currently the case, through the telematic recorders and the web procedure of the Revenue Agency.

However, it is necessary that the *software* in question guarantees the security and inalterability of the data stored and transmitted.

### **Integration with electronic payment systems**

Again with a view to simplification, it is stipulated that such *software* will also have to allow for the integration and interaction of the process of recording fees with the electronic payment process, in the event that the commercial transaction is settled through such forms of payment.

According to the explanatory report to the decree, the *software* solutions will in fact be installable on any device, including advanced electronic payment devices (so-called "SmartPOS"). This is intended to enable merchants to use a single tool for commercial, administrative, tax and payment transactions.

### **Implementing Provisions**

The implementation of the measure is referred to the adoption of one or more measures of the Italian Revenue Agency, after consultation with the *Privacy*

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Partner di



Guarantor, by which the technical specifications for the implementation, approval and release of *software* solutions are to be defined.

## 25 STRENGTHENING OF DIGITAL SERVICES

Article 22 of LD 1/2024 provides for the strengthening of remote assistance channels and telematic services to:

- register private deeds (e.g., registration of leases);
- apply for and obtain certificates issued by the Internal Revenue Service (e.g., tax code or VAT number attribution certificate, certificate of pending loads, single tax debt certificate, etc.);
- remotely deal with the offices of the Agency and exchange documents related to control and assessment activities (e.g., for preventive cross-examination and compulsory and/or optional self-assessment);
- calculate and pay the amounts due as a result of control and assessment activities as well as liquidation of state taxes;
- carry out additional fulfillments.

The aforementioned digital services can be accessed by taxpayers and delegated intermediaries.

### ***Implementation provisions***

The modalities of implementation of the regulations under consideration will be defined by measures of the Italian Revenue Agency, after consulting the *Privacy* Guarantor.

## 26 CONTENTS OF THE TAX BOX

Art. 23 of Legislative Decree 1/2024 stipulates that in the tax box will be available for consultation and extraction, including massive extraction, all acts and communications of the Internal Revenue Service, as well as the roles of the Internal Revenue Service-Reception relating to tax acts issued by the Internal Revenue Service.

Documents will also be accessible and/or extractable for intermediaries delegated by taxpayers.

### ***Implementation provisions***

The modalities of implementation of the regulations under consideration will be defined by measures of the Revenue Agency, after consulting the *Privacy* Guarantor.

The firm remains available for any clarification.

### **SGB & Partners**

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