

To whom it may concern

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Reggio Emilia, Jan. 27, 2026

MEMORANDUM N. 9/2026

Insight

Subject: Rottamazione quinquies - Tax Amnesty Scheme No. 5

1) Summary

The *rottamazione quinquies* tax amnesty scheme n. 5, allows you to pay off certain debts entrusted to the Collection Agent in the period 1.1.2000 - 31.12.2023, paying only: - principal; - notification costs; - costs for any enforcement procedures.

However, penalties, interest (including default interest), and collection fees have been waived (zeroed out).

The procedure is activated by submitting an online application by April 30, 2026 (expiry date) and is completed with a single payment or in up to 54 bi-monthly installments.

2) Objective scope

a) Allowed loads

This includes **charges assigned in the period 2000–2023 (the date of assignment/delivery of the role counts, not the notification of the tax assessment)** resulting from omitted tax payments:

- from annual declarations;
- from activities pursuant to Articles 36-bis and 36-ter of Presidential Decree 600/1973;
- for VAT, pursuant to Articles 54-bis and 54-ter of Presidential Decree 633/1972.

In other words, basically:

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- automatic settlement and formal control results;
- INPS contributions declared but not paid (including through debit notices);
- penalties for violations of the Highway Code only if imposed by state administrations.

b) Excluded loads

The following charges are excluded:

- assessment notices, settlement notices, tax recovery notices, penalty notices;
- taxes such as registration, inheritance/donations, IMU (property tax);
- charges from social security institutions other than INPS (e.g., professional funds, ENASARCO).

Furthermore, friendly notices "in themselves" cannot be scrapped (until they become an entrusted charge).

c) Violation of the Highway Code

Only admissible if the penalty was imposed by state authorities (not by local police).

3) Partial tax amnesty scheme

It is also possible to select individual loads to be defined within the same folder.

4) Pending legal disputes

The pending nature of a lawsuit does not block the application, but the pending nature must be indicated in the application and a commitment to waive the lawsuits must be made.

5) Benefits

The following are excluded: - tax or social security penalties; - interest included in the amount due (from late registration or other interest due); - interest on arrears pursuant to Article 30 of Presidential Decree 602/1973; - collection fees.

The following remain due: - principal; - notification costs; - costs for enforcement procedures incurred, if any.

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6) Application

Applications must be submitted electronically by April 30.

You can check whether you have any outstanding debts by logging into the reserved area of the Agenzia Entrate – Riscossione with your SPID.

- Access “Facilitated settlement”;
- Information statement;

Enter the tax code of the person responsible for the charges

The pending charges that can be settled will appear



DEFINIZIONE AGEVOLATA - PROSPETTO INFORMATIVO
(Art. 1, comma da 82 a 101 della legge n. 199/2025)

CODICE FISCALE: _____ DENOMINAZIONE/COGNOME/NOME: _____

ELENCO CARTELLE/AVVISI RIGUARDANTI CARICHI PER QUALITÀ POSSIBILE ACCEDERE ALL'ISTITUTO DELLA DEFINIZIONE AGEVOLATA (c.d. "ROTTAMAZIONE-QUINQUIES")

Ambito provinciale	Numero documento (cartella di pagamento e/o avviso di debito dell'INPS)	Note	Ente	Totale carico affidato	SITUAZIONE CONTABILE ATTUALE				TOTALE DA PAGARE IN DEFINIZIONE AGEVOLATA			
					Carico	Interessi di mora	Oneri di riscossione	IMPORTO RESIDUO AL 25/01/2026	Carico	Interessi di mora	Oneri di riscossione	TOTALE
REGGIO EMILIA	XXXXXXXXXXXXXXXXXXXX	-	AMMINISTRAZIONE FINANZIARIA DIR. PROV. DI REGGIO EMILIA - UFF. TERRITORI	€ XXXXXX	€ XXXXXX	€ XXXXX	€ 0,00	€ XXXXXX	€ XXXXXX	€ 0,00	€ 0,00	€ XXXXXX
REGGIO EMILIA	XXXXXXXXXXXXXXXXXXXX	-	INPS SEDE DI REGGIO EMILIA	€ XXXXXX	€ XXXXXX	€ XXXX	€ 0,00	€ XXXXXX	€ XXXXXX	€ 0,00	€ 0,00	€ XXXXXX

To define the outstanding debt, instead of the “Information statement,” you must access the area “Declaration of adherence to the Facilitated Definition -” Rottamazione-quinquies.”

7) Effects of the application

Enforcement actions are suspended from the date of submission of the application.

The collection agent may not initiate enforcement actions or impose seizures or mortgages, while seizures and mortgages imposed on the date of submission of the application remain effective.

However, with regard to the seizure of vehicles, in previous scrappage schemes, the debtor could request the suspension of the seizure after payment of the first installment in order to be able to drive the vehicle.

Additional practical effects:

- For the purposes of blocking public administration payments, the debtor is considered to be in compliance;
- the application allows for the issuance of the DURC.

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8) Liquidation notices

By June 30, 2026, the Revenue Agency will communicate the total amount due, the individual installments with due dates, and the necessary payment slips/forms.

9) Payments

Payment can be made in a single installment by July 31, 2026, or in a maximum of 54 bi-monthly installments according to the following schedule:

- **2026**: July 31 (1st installment), September 30 (2nd), November 30 (3rd);
- **from 2027**: January 31, March 31, May 31, July 31, September 30, November 30 of each year (installments 4–51)
- **2035**: January 31, March 31 (installments 52–53), May 31 (54th and final installment)

Compensation is excluded.

The Firm remains available for any clarifications.

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