CIRCULAR No. 11 / E

Rome, May 6, 2020

OBJECT: Decree-law of 17 March 2020, no. 18 on «Strengthening measures of the National health service and economic support for families, workers and businesses connected to the epidemiological emergency caused by COVID-19 "and ecretollaw April 8, 2020, n. 23, concerning "Urgent measures regarding access to credit and tax obligations for companies, special powers in strategic sectors, as well as interventions in the field of health and work, extension of administrative and procedural terms". Further answers to questions.

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1 PREMISE

Following the issuance of the "Italian Care Decree" [1] (hereafter, Decree) and the "Liquidity Decree" [2], the Revenue Agency provided initial interpretative clarifications, also in the form of answers to questions, through the following documents of practice which are used in order to provide a summary framework:

- resolution no. 12 / E of 18 March 2020 (*«Suspension of tax payments e contributions following the epidemiological emergency from COVID-19 - first clarification ');*
- circular no. 4 / E of 20 March 2020 (« *Article 67 of the law decree 17 March 2020, n. 18 - clarifications and operational indications on the handling of the petitions during the period of suspension of the terms* ');
- circular no. 5 / E of 20 March 2020 (« *First clarifications regarding the terms for the payment of amounts due following executive assessments - Articles 83 and 68 of the decree-law 17 March 2020, n. 18 (so-called "Cura Italia" Decree)* ');
- resolution no. 13 / E of 20 March 2020, with which the tax code was established for the use in compensation, through model F24, of the tax credit referred to in article 65 of the Cura Italia Decree (« *Tax credit for shops and shops* ');
- resolution no. 14 / E of March 21, 2020 (« *Suspension of tax payments e contributions following the epidemiological emergency from COVID-19 - further clarifications* ');
- circular no. 6 / E of 23 March 2020 (« *Suspension of terms and verification with adhesion - Articles 67 and 83 of the decree-law 17 March 2020, n. 18 (so-called decree "Cura Italia") - First clarifications* ');
- circular no. 7 / E of 27 March 2020 (« *Article 67 of the decree-law 17 March 2020, n. 18 - clarifications and operational indications on the handling of requests for agreements estimate for companies with international activity and income determination facilitated for the purposes of the so-called patent box* ');

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[1] Decree-law of 17 March 2020, no. 18, bearing « *Strengthening measures of the National Health Service and economic support for families, workers and businesses related to the epidemiological emergency from COVID-19* », Converted, with modifications, by law 24 April 2020, n. 27, in the Official Gazette - General Series - n. 110 of April 29, 2020.

[2] Decree-law 8 April 2020, n. 23, concerning «Urgent measures regarding access to credit and tax obligations for companies, with special powers in strategic sectors, as well as health and work interventions, extension of administrative and procedural terms ".

- resolution no. 17 / E of March 31, 2020 with which the tax code was established
  to allow substitutes to recover in compensation in the F24 model the premium of 100 euros paid to employees who in March 2020 worked at the headquarters, provided for by article 63, paragraph 1, of the "Cura Italia" Decree .

- circular no. 8 / E of 3 April 2020 (« *Decree-law of 17 March 2020, no. 18, laying down National health service strengthening and economic support measures for families, workers and businesses connected to the epidemiological emergency from COVID-19. Answers to questions* ');
- resolution no. 18 / E of 9 April 2020 (« *Employee premium - additional clarifications - Article 63 of Law Decree 17 March 2020, no. 18* ');
- circular no. 9 / E of 13 April 2020 (« *Decree-law 8 April 2020, n. 23, bearing Urgent measures regarding access to credit and tax compliance for companies, with special powers in strategic sectors, as well as health interventions and work, extension of administrative and procedural terms* ');
- resolution no. 21 / E of April 28, 2020 (« *Liberal cash payments made to the Presidency of the Council - Department of Civil Protection Articles 66 and 99 of the decree-law 17 March 2020, n. 18 ').*

Following the further questions received from the trade associations, professionals and taxpayers and the Regional Departments, regarding the application of the tax provisions contained in the Decree and in the decree-law of 8 April 2020, n. 23, with this circular, supplementing the above mentioned documents of practice and, in particular, of circulars no. 8 / E of 3 April 2020 and n. 9 / E of 13 April 2020, further interpretative clarifications are provided, in the form of answers to questions.

In order to make the treatment of the topics systematic and to facilitate the reading of the document, the questions treated are divided into homogeneous thematic areas on the basis of the content that characterizes the individual tax provisions contained in the Decree and in the decree law of 8 April 2020, n. 23.

2 SUSPENSION OF THE TERMS OF TAX COMPLIANCE, OF THE ADMINISTRATIVE PROCEDURES AND EFFECTS OF THE ACTS EXPIRY ADMINISTRATIVE

This paragraph provides clarifications on the questions relating to the following measures:

- suspension of the terms of tax compliance (article 62 of the Decree);
- suspension of the terms of the administrative procedures and effects of the deeds expiring administrative documents (article 103 of the Decree).

2.1 QUESTION: Suspension of the deadlines for submitting the annual VAT return, the TR model, the LIPE and the first quarter 2020 esterometer

We ask to know if among the fulfilments suspended until May 31, 2020, to be carried out by June 30, 2020, the following are included:

- the submission of the annual VAT return (from 30 April 2020 to 30 June 2020);
- the presentation of the TR model relating to the VAT credit, requested for reimbursement and / or in compensation relating to the first quarter 2020 (from April 30 2020 to June 30 2020);
- the presentation of the periodic clearance communication (LIPE) of the former 2020 quarter (from 31 May I at June 30, 2020);
- the presentation of the "communication of data relating to the sale of goods and services rendered and received to and by subjects not established in the territory of the State ", the so-called" esterometer ", in the first quarter of 2020 (from April 30, 2020 to June 30, 2020).

It also wonders if, for the purpose of the electronic storage and transmission of the fees, in the period 1 January 2020-30 June 2020, those who, not yet having the telematic recorder, must, in the transitional phase, benefit from the suspension *«Provide within the last day of the month following the*

telematic communication through the "F&C" online service of the Revenue Agency or through a qualified intermediary ".

REPLY

Article 62, paragraph 1, of the Decree provides that: «1. For entities that have a tax domicile, registered office or operational headquarters in the territory of the State, tax obligations other than payments and other than the making of withholding taxes and withholding taxes relating to the regional and municipal surcharge are suspended, which expire in the period between 8 March 2020 and 31 May 2020 [...] ».

The following paragraph 6 states that: «6. The fulfilments suspended pursuant to paragraph 1 are carried out by 30 June 2020 without the application of penalties ".

The suspended obligations, which can be carried out by 30 June 2020, therefore include:

- L upon presentation of the annual VAT return;
- the presentation of the TR model;
- the presentation of the communication of the periodic VAT settlement (LIPE) of first quarter 2020;
- the presentation of the first quarter 2020 esterometer.

However, please note that, in the absence of the presentation of the VAT return or the TR form, the offices will not be able to liquidate and reimburse the VAT on credit, annual or quarterly, and the use in compensation of the VAT credit is precluded, annual for more than € 5,000, or quarterly, which can be carried out, using the other conditions, starting from the tenth day following the presentation of the declaration or model from which the credit emerges.

The possibility remains for the taxpayer to submit the VAT return or the TR form even during the suspension period, since the right to implement tax obligations is not precluded.

With reference, on the other hand, to the storage and electronic transmission of the fees, please refer to what has already been clarified in circular no. 8 / E and, in particular, in the answer to question no. 1.7, in which the following was represented.

«As for the electronic transmission of fees, in circular no. 3 / E of 21 February 2020, it has already been pointed out that it, together with the storage (and the issue of the commercial document connected to it), constitutes a single fulfillment for the purposes of the exact documentation of the operation and the related fees.

It is, therefore, a legally non-separable part of a single fulfillment, in some cases, physically not autonomous (think of the web procedure "online commercial document") and, therefore, the same cannot be subject to suspension, prevailing , as seen for invoices, the counterparty's need to receive a document that can be used in various ways for tax purposes.

With a view to maximum favor for taxpayers, it is believed that the hypotheses in which, having memorized the consideration and issued the commercial document of the case, the transmission of the considerations, not contextually, are an exception (and therefore fall into the suspension). has been legitimately deferred to a later date (think, for example, of the absence of internet and / or device connectivity problems).

It is understood that where the commercial activity does not carry out any activity (for example, as it is closed by order of the authority or for other reasons connected to the calamitous events), no further operation relating to the storage / sending of data must be carried out, considered, as indicated in the technical specifications attached to the provision of the director of the Revenue Agency, prot. n. 182017 of 28 October 2016, «Version 9.0 December 2019», which «In the event of interruption of the activity due to weekly closure, Sunday closure, holidays, closure for exceptional events, seasonal activity or any other hypothesis of interruption of the transmission (not caused by technical malfunctions of the appliance), the Telematic Recorder, the first subsequent transmission or the last useful transmission,

2.7 "GENERATION AND DATA TRANSMISSION") ".

2.2 QUESTION: Suspension of the terms of presentation of the EAS model

We ask to know if the presentation of the «EAS model» is included among the obligations suspended until 31 May 2020, to be carried out by 30 June 2020.

REPLY

The suspended requirements also include the presentation of the EAS model. In this regard, please note that the membership fees and contributions as well as, for certain activities, the fees received by the private membership bodies, in possession of the requirements

required by tax legislation, are not taxable [3]; p In order to take advantage of this facility, institutions must transmit data and information relevant for tax purposes electronically to the Revenue Agency, using a specific form, called the "EAS form", within 60 days from the date of establishment of entities.

The model must also be re-presented when the data changes previously communicated; the deadline, in this case, is March 31 of the year following the one in which the change occurred.

On this point, it should be noted, among other things, that Resolution 12 December 2012, no. 110 / E provides clarifications regarding the applicability of the institution of remission *performing* of the EAS model, indirectly confirming the nature of tax compliance of the aforementioned EAS model.

Having said that, it is hereby stated that Article 62 of the Decree applies for this fulfillment, which provides for the suspension of tax obligations, which expire in the period between 8 March and 31 May 2020, which must be carried out by 30 June 2020, without applying sanctions.

2.3 QUESTION: Suspension of the deadlines for submitting the INTRA 12 model

We ask you to know if, among the suspended obligations, the presentation of the "INTRA 12 form" (monthly declaration relating to the purchase of goods / services from non-taxable entities and exempt farmers) is also included.

REPLY

Among the suspended fulfilments also includes the presentation of the INTRA 12 model. The latter must be used by the bodies, associations and other organizations referred to in the fourth paragraph of article 4 of the decree of the President of the Republic of 26 October 1972, no. 633, not taxable persons, and by the agricultural producers referred to in article 34, sixth paragraph, of the same decree, who made intra-community purchases of goods over the limit of 10,000 euros as required by article 38, paragraph

5, letter c), of the decree-law of 30 August 1993, n. 331, converted by law 29 October 1993, n. 427, or that have opted for the application of the tax in Italy on such purchases, pursuant to article 38, paragraph 6, of the aforementioned decree-law no. 331 of 1993.

[3] Pursuant to article 30 of the decree-law 29 November 2008, n. 185, converted, with modifications, by law 28 January 2009, n. 2.

Furthermore, the model must be used by the aforementioned subjects (non-commercial entities and exempted farmers) who, pursuant to article 17, second paragraph, of the decree of the President of the Republic of 26 October 1972, no. 633, are required to assume the role of tax debtors, by applying the mechanism of *reverse charge,* for purchases of goods and services from non-residents.

The fulfilments described above must also be observed by the non-commercial entities subject to VAT, limited to the purchase transactions carried out in the exercise of the non-commercial activity.

The model must be submitted by the end of each month, electronically, directly by the taxpayer or through the agents referred to in Article 3, paragraphs 2- *BIS* and 3, of the decree of the President of the Republic 22 July 1998, n. 322.

The model can be sent using the channels *Fisconline* or *Entratel.*

The presentation of this declarative model falls within the scope of article 62, paragraph 1, of the Decree, which provides for the suspension of the terms of the obligations that expire in the period between 8 March 2020 and 31 May 2020.

Therefore, pursuant to paragraph 6 of the same article 62, the INTRA 12 model, whose expiry terms are included in the period from 8 March 2020 to 31 May 2020, can be submitted by 30 June 2020, without applying sanctions.

2.4 QUESTION: Telematic transmission of data relating to periodic verification of tax meters

We ask you to know if the postponement of the deadlines for the tax obligations referred to in article 62 of the Decree also include the obligations borne by the Laboratories and Manufacturers authorized to perform periodic checks pursuant to the provision of the Director of the Revenue Agency of 16 May 2005, relating the methods and terms of the electronic transmission of data relating to the periodic verification operations of the fiscal measuring devices, the list of technicians in charge of carrying out the periodic verification, as well as the other identification elements provided for by letter c) of point 10.1 of the provision of the Director of the Revenue Agency July 28, 2003.

REPLY

Article 62, paragraph 1, of the Decree, on the suspension of the terms of the

tax and social security obligations and payments, provides that: *«For the subjects they have the tax domicile, the registered office or the operational headquarters in the territory of the State are suspended tax obligations other than payments and other than withholding taxes at the source and withholdings relating to the regional and municipal surcharge, which expire in period between 8 March 2020 and 31 May 2020 [* ...] *».*

These obligations, pursuant to paragraph 6 below, can be carried out by 30 June 2020, without applying sanctions.

That said, the electronic transmission to the Revenue Agency of the data relating to the periodic checks and the list of technicians in charge of carrying out the same checks must be carried out by the twentieth day of the month following each calendar quarter, pursuant to article 4 of the provision of the Director of the Revenue Agency May 16, 2005.

Therefore, recurring in the in this case, a fulfillment in the comparisons of the Financial Administration, expiring in the period between 8 March and 31 May 2020, the same falls within the provision of the aforementioned article 62 of the Decree and benefits from the related suspension.

It remains firm for taxpayers to make the transmission even before 30 June 2020, the deadline identified by the same article 62 to proceed « *without applying penalties* »(See paragraph 6).

2.5 QUESTION: Request and carrying out of periodic checks of

Tax measuring devices and telematic recorders and Server-RT.

We ask you to know whether, in postponing the deadlines of the tax obligations referred to in article 62 of the Decree, the obligations referred to in the provision of the Director of the Revenue Agency of 28 July 2003 also fall, to which the operators, the laboratories are respectively required and qualified technicians, relating to the request and to carry out periodic checks of the fiscal measuring devices and of the Telematic Recorders and Server-RT.

REPLY

The operators, the laboratories and the qualified technicians are, respectively, required to request and carry out the periodic checks of the fiscal measuring devices, within the

terms of their periodic expiry, in compliance with the obligations set out in the provision of the Director of the Revenue Agency July 28, 2003.

The aforementioned fulfilments, whose deadlines are in the period between 8 March and 31 May 2020, fall under the suspension referred to in Article 62, paragraph 1, of the Decree, and are carried out by 30 June 2020, without application sanctions (see paragraph 6 of article 62).

2.6 QUESTION: Compliance checks of Tax Measurers and Recorders telematic

In what way, in the emergency period from COVID-19, a company producing telematic recorders can carry out conformity checks of fiscal meters and telematic recorders pursuant to article 7 of the Ministerial Decree of 23 March 1983, if it is not authorized to carry them out as a qualified manufacturer and, therefore, should the aforementioned compliance checks be carried out by the Provincial Departments competent for the territory?

REPLY

It is believed that the compliance checks of the adapted fiscal measuring devices and RT / RT servers, which are made in such a way as to meet the requirements of the law of 26 January 1983, no. 18 and article 7 of the Ministerial Decree of 23 March 1983 and subsequent updates and pursuant to the legislative decree of 5 August 2018, n. 127, for the electronic transmission of the fees and subsequent additions, and approved by the Commission appointed pursuant to article 5 of the Ministerial Decree of 23 March 1983, to be carried out by the Territorial Offices of the territorially competent Provincial Departments, can be carried out, limited to the period of duration of the emergency COVID-19, established by a specific Decree of the President of the Council of Ministers,

445, the execution and the positive outcome of the controls, according to the provisions of the circular of the Ministry of Finance - General Directorate of Taxes and Indirect Taxes on Affairs, June 18, 1985, n. 322429.85.XIII.

The self-certification of the performance and the outcome of the checks carried out by the manufacturer himself,

digitally signed by legal representative, must be sent

electronically, via PEC, to the Central Technology and Innovation Directorate of the Revenue Agency.

2.7 QUESTION: Renewal of the ratings of the manufacturers of fiscal meters e

telematic recorders and laboratories enabled for periodic checks

He wonders if the procedures relating to the renewal of the qualifications of the manufacturers of fiscal meters and telematic recorders and of the laboratories authorized to perform periodic checks also fall within the scope of Article 103 of the Decree, pursuant to the provision of the Director of the Revenue Agency 28 July 2003 and to the circular of the Revenue Agency 23 November 2006, n. 35 / E in the period between 31 January and 31 July 2020.

REPLY

Paragraph 1 of Article 103 («Suspension of terms in proceedings administrative and effects of expiring administrative acts ") of the Decree provides that:" For the purpose of calculating the authorizing or peremptory, preparatory, end-procedural, final and executive terms, relating to the performance of administrative procedures at the request of a party or office, pending on 23 February 2020 or started after that date, the period between the same date and that of 15 April 2020 is not taken into account [4] ».

In addition, paragraph 2 [5] of the same article states that: «2. All certificates, certificates, permits, concessions, authorizations and authorizations, however denominated [...] expiring between 31 January 2020 and 31 July 2020, remain valid for ninety days after the declaration of cessation of the state of emergency. [....] ".

The aforementioned paragraph 2 also applies to the qualifications of the manufacturers and authorized laboratories, referred to in the provision of the Director of the Revenue Agency July 28, 2003 and to the explanatory circular November 23, 2006, n. 35 / E, expiring in the period between 31 January and 31 July 2020 which, therefore, remain valid for the ninety days following the declaration of cessation of the state of emergency.

Consequently, the reference and the indications provided in the circular 23 November

[4] Deadline extended to 15 May 2020 by decree-law 8 April 2020, n. 23, article 37, paragraph 1.

[5] Text modified by law 24 April 2020, n. 27, of conversion of the Decree; pursuant to article 1, paragraph 4, of the conversion law: *"This law comes into force on the day following that of its publication in the Official Journal",* i.e. April 30, 2020.

2006, n. 35 / E, for the renewal of the enabling measure (see paragraph 4), must be read due to the continued validity, so that the authorized party must send the request for renewal to the competent office within ninety days after the declaration of termination of the state of emergency.

2.8 QUESTION: Renewal of authorizations for suitability of ticket offices Automated and Approval Models of Adapted Tax Meters and telematic recorders

He wonders if, within the scope of Article 103 of the Decree, the procedures relating to the renewal of the suitability authorizations of automated ticket offices and the approval of models of adapted tax meters and electronic recorders, which are due to expire in the period between January 31 and July 31 2020.

REPLY

The first sentence of paragraph 1 of article 103 of the Decree provides that: «For the purposes of calculating the authorizing or peremptory, preparatory, endoprocedral, final and executive terms, relating to the performance of administrative procedures on part or office request, pending on 23 February 2020 or started after that date, the period between the same date and that of 15 April 2020 is not taken into account [6] ».

In addition, paragraph 2 [7] of the same article states that: «2. All certificates, certificates, permits, concessions, authorizations and authorizations, however denominated [...] expiring between 31 January 2020 and 31 July 2020, remain valid for ninety days after the declaration of cessation of the state of emergency. [....] ".

The aforementioned paragraph 2 also applies to the authorizations for the suitability of automated ticket machines and the approval of models of adapted tax meters and electronic recorders, issued by the offices of the Revenue Agency.

Consequently, the aforementioned authorizations, expiring between 31 January and 31 July 2020, will remain valid for ninety days after the declaration of cessation of the state of emergency.

[6] Deadline extended to 15 May 2020 by decree-law 8 April 2020, n. 23, article 37, paragraph 1.

[7] Text modified by law 24 April 2020, n. 27, of conversion of the Decree; pursuant to article 1, paragraph 4, of the conversion law: *"This law comes into force on the day following that of its publication in the Official Journal",* i.e. April 30, 2020.

2.9 QUESTION: Distance conciliation agreement

Is it possible to sign a conciliation agreement remotely outside the hearing? What are the procedures for filing the agreement in court?

REPLY

It is possible, and appropriate during the emergency period, to conclude remote conciliation agreements outside the hearing[8] referred to in Article 48 of Legislative Decree n. 546 of 1992 in consideration of the primary need to protect the health of employees and citizens, avoiding physical contact and movement. In this regard, in circular no. 6 / E of 23 March 2020, it was shown that the indications provided regarding the procedures for remote management of the assessment procedure with adhesion, can be adapted to any other tax procedure that requires participation or an agreement with the taxpayer.

The parties of the tax judgment can, therefore, remotely conclude a conciliation agreement outside the hearing pursuant to article 48 of the legislative decree 31 December 1992, n. 546, according to which: « *If the parties reach an agreement pending the judgment conciliatively, present a joint application signed personally or by the defenders for the total or partial settlement of the dispute* ».

The filing of the settlement agreement, which can be made by each of the parties no later than the last hearing in the council chamber or in the public hearing, of the first or second instance judgment, must be made through SIGi.T. (Tax Justice Information System).

2:10 QUESTION: Insurance tax. Presentation of the annual report

Pursuant to article 9 of the law of 29 October 1961, n. 1216, insurers are required to submit - by May 31 of each year - the report of the total amount of premiums and accessories collected in the past year, on which the tax is due, broken down by insurance category.

The aforementioned report must be submitted electronically to the Revenue Agency, directly by the declarant or through authorized parties.

On the basis of the annual report, the Office will definitively pay the insurance tax due for the previous year by 15 June.

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[8] As per article 48 of Legislative Decree n. 546 of 1992.

He wonders if the presentation of the aforementioned annual report falls within the scope of the suspension of tax obligations pursuant to article 62, paragraph 1, of the Decree.

REPLY

The submission of the annual report, by the insurers, of the total amount of the premiums and accessories collected, falls within the scope of the suspension provided for by Article 62, paragraph 1, of the Decree, in consideration that the same as the nature of fulfillment of the same, which can also be deduced from previous extension provisions [9].

2:11 QUESTION: Insurance tax. Presentation of the annual report.

Freedom to provide services

Considering that with the circular 3 April 2020, n. 8 / E, in paragraph 2.4, it is specified that "As expressly provided for by article 62 of the Decree, the suspension of the terms of the tax obligations expiring in the period between 8 March 2020 and 31 May 2020 only regards the subjects who have the tax domicile, the registered office or the operational headquarters in the territory of the State, and not also foreign subjects ", wonders if the suspension can also be extended to the fulfillment of the companies operating under the freedom to provide services, giving relevance to the fact that such fulfillment is carried out, by obligation or option, through a tax representative or to the fact that the company has its headquarters in another EU country, in order to avoid discrimination.

REPLY

Insurance companies not established in the territory of the State operating under the freedom to provide services must fulfill this obligation through a tax representative, with the exception of those based in the EU or EEA States which ensure an adequate exchange of information that has the right to appoint a tax representative to present the annual report of the premiums collected, in the same way as for the other subjects (art. 4-bis of law no. 1216 of 29 October 1961).

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9 See extension ordered, for 2012, by article 2 of the decree of the President of the Council of Ministers April 26

2012, adopted pursuant to paragraph 5, of article 12 legislative decree 9 July 1997, n. 241: « *Art. 2 Deadlines for filing the insurance tax report - The deadline of 31 May, indicated in art. 9 of the law 29 October 1961, n. 1216, for the presentation of the insurance tax complaint form due on premiums and accessories collected in the expired annual financial year, is extended, limited to the current year, to 2 July*

2012. ».

Article 62 of the Decree provides that: «1. For entities that have their tax domicile, registered office or operational headquarters in the territory of the State, tax obligations other than payments and other than the making of withholding taxes and withholding taxes relating to the regional and municipal surcharge are suspended. in the period between 8 March 2020 and 31 May 2020. [...] ».

" *6. The fulfilments suspended pursuant to paragraph 1 are carried out by 30 June 2020 without application of sanctions ».*

Taking into account the *ratio* of the suspension in question (see cited circular no. 8 / E of 2020, par. 2.4), it is believed that the same can be applied even if the declaration is submitted by the foreign entity through its tax representative in Italy.

In fact, given the purpose of the rule, aimed at meeting the difficulties in fulfilling the obligations for the current health emergency, it is believed that the provision is also applicable to tax representatives, both for their own obligations and for those to be fulfilled for represented parties and, in any case, if the company has its headquarters in another EU State or in the EEA States which ensure an adequate exchange of information, to the company itself even in the absence of the appointment of the tax representative.

2:12 QUESTION: Substitute tax on loans

Pursuant to article 20 of the decree of the President of the Republic September 29 1973, n. 601, banks and other entities that carry out financing operations [10] they are required to submit, within four months of the end of the financial year, a declaration relating to the operations carried out during the financial year itself, separate by type of tax applicable, using the specific model approved by provision of the Director of the Agency.

The model must also be used for the payment of the tax due for the balance for the reporting period and for the determination of the advance payment due for the following year .

[10] Provided in articles 15, 16, 17- *BIS* and 20- *BIS* of the aforementioned decree, in article 5, paragraph 7, letter b), of the decree-law of 30 September 2003, no. 269, converted with modifications by the law 24 November 2003, n. 326, and in Article 2, paragraph 1- *BIS,* of the decree-law 3 August 2004, n. 220, converted with modifications by the law 19 October 2004, n. 257.

The declaration must be sent exclusively electronically to the Revenue Agency, directly or through a qualified intermediary.

The fulfillment must be carried out both by the entities that have their registered office in Italy, and by subjects residing abroad (e.g. European Union credit institutions operating in Italy in the freedom to provide services, even if they do not have a permanent establishment in Italy) - which make use of a tax representative - for financing operations carried out in Italy.

On the basis of the declaration sent, the competent office checks the correctness of the self-assessment and the payments made.

Given the above, confirmation is requested that the declaration in question falls within the scope of the suspension referred to in Article 62, paragraph 1, of the Decree, both in the event that the obliged subject is an Italian intermediary and in the case in which it must be presented by the foreign intermediary through an Italian tax representative.

REPLY

As previously noted, article 62 of the Decree provides for the suspension of tax obligations other than payments and other than the withholding of withholding taxes and withholding taxes relating to the regional and municipal surcharge, which expire in the period between 8 March 2020 and May 31, 2020 for subjects who have their tax domicile, registered office or operational headquarters in the territory of the State.

Paragraph 6 of the same article provides that these obligations can be carried out by 30 June 2020, without applying sanctions.

In this regard, it is believed that the declaration referred to in article 20 of the decree of the President of the Republic September 29, 1973, n. 601, is one of the fulfilments that can be carried out by 30 June, even if the declaration itself is submitted by a foreign entity through its tax representative in Italy, as it is the latter entity that implements the fulfillment on behalf of the foreign entity.

In fact, given the purpose of the rule, aimed at meeting the difficulties in fulfilling the obligations for the current health emergency, it is believed that the provision is also applicable to tax representatives, both for their own obligations and for those to be fulfilled for represented subjects.

2:13 QUESTION: Checking the repertoire

Pursuant to article 68 of the decree of the President of the Republic April 26, 1986, n.
131, the subjects indicated in art. 10, paragraph 1, letters b) and c), (notaries, bailiffs, secretaries or delegates of the public administration and other public officials for the deeds they drafted, received or authenticated) must present the repertoire of the deeds stipulated at the Office of the Revenue agency for the purpose of checking the regularity of the estate.

This fulfillment must be made within the month following each solar quarter, on stable days by the competent Territorial Office and, therefore, the deadline for the first quarter of the current year (January 1-April 30) falls within the period of suspension foreseen from article 62, paragraph 1, of the Decree.

In this regard, considering what is specified in paragraph 1.12 of the circular of 3 April
2020, n. 8 / E (in relation to the registration of public documents and authenticated private records, both in paper and online form), for which *«It is believed that, given the broad formulation*
legislation used by the legislator - whose rationale is also motivated by the need to reduce
the movement of people on the national territory during the emergency period -, the
the aforementioned provision takes on a general scope ", confirmation is requested that the fulfillment in question envisaged by the Consolidated Law on registration tax also falls within the scope of the suspension in question.

REPLY

Article 62 of the Decree provides that: « *1. For those who have a tax domicile,*
the legal headquarters or the operational headquarters in the territory of the State are suspended the fulfilments
taxes other than payments and other than withholding taxes and
deductions relating to the regional and municipal surcharge, which expire in the period included
between 8 March 2020 and 31 May 2020. [...] *6. The fulfilments suspended pursuant to paragraph*
1 are carried out by 30 June 2020 without applying sanctions ».

In this regard, in line with what has already been represented with reference to the obligation to register public documents or private records with answer no. 1.8 of the circular dated 3 April 2020, no. 8 / E, it is confirmed that the postponement referred to in the aforementioned article 62, paragraph 1, of the Decree also operates with reference to the presentation of the repertoire of the stipulated deeds relating to the first quarter of 2020 (January - April), which can be made within

on June 30, 2020, without applying sanctions.

2:14 QUESTION: Presentation of the report of events subsequent to registration of the deed pursuant to article 19 of the decree of the President of the Republic 26 April 1986, n. 131

He wondered if the obligation to report events subsequent to the registration of the document, pursuant to article 19 of the decree of the President of the Republic of 26 April 1986, no. 131, can be considered included among the tax obligations suspended pursuant to article 62 of the Decree.

REPLY

Pursuant to article 19, paragraph 1, of the decree of the President of the Republic 26 April 1986, n. 131, entitled: « *Reporting post-registration events ",*

«The fulfillment of the suspensive condition affixed to an act, the execution of an act before the condition occurs and the occurrence of events which, pursuant to this consolidated act, give rise to further tax payment must be reported within twenty days, by the contracting parties or their assignees and by those in whom interest, registration was requested from the office that registered the deed to which it was registered refer ».

This provision provides for a particular procedure aimed at regulating the hypotheses in which, after the registration of an act, events occur that require a new payment of the tax with respect to that already paid.

The hypotheses considered by the law concern the fulfillment of the suspension condition, the execution of the act before the fulfillment thereof or the occurrence of events capable of modifying the legal effects that impose a "further tax settlement". These events must be reported obligatorily by the contracting parties or by their assignees or by those in whose interest registration has been requested to the Office that registered the deed to which they refer, within 20 days of their occurrence (30 days for the case of electronic registration).

Following the filing of the complaint, the Office will settle the additional tax due.

With reference to the question in question, it is believed that this tax compliance, from which a further tax settlement arises, falls within the scope of the article

62 of the Decree, pursuant to which (paragraph 1): « *For those who have a tax domicile, the legal headquarters or the operational headquarters in the territory of the State are suspended the fulfilments taxes other than payments and other than withholding taxes and deductions relating to the regional and municipal surcharge, which expire in the period included between 8 March 2020 and 31 May 2020* ».

Therefore, if the term relating to the obligation to submit the complaint pursuant to article 19 expires in the period between 8 March 2020 and 31 May 2020, this fulfillment is to be considered suspended, pursuant to paragraph 1 of the aforementioned article 62.

It is understood that this fulfillment, although suspended, may still be put in place by legitimate subjects even during this suspension period.

Suspended complaints must therefore be made by 30 June 2020, without applying sanctions, pursuant to paragraph 6, of the same article.

This conclusion remains valid even in the specific case in which the obligation to report pursuant to the aforementioned article 19, paragraph 1, of the decree of the President of the Republic of 26 April 1986, no. 131, is consequent to the fulfillment of the suspensive condition affixed to the deeds of transfer of cultural assets for consideration or of conferment of the same in companies, for the purpose of the exercise of the pre-emption of purchase by the Ministry of cultural heritage, provided for in articles 60 to 62 of Legislative Decree 22 January 2004, n. 42 (Code of cultural heritage and landscape).

2.15 QUESTION: Suspension of the deadline for submitting the declaration annual VAT by non-resident subjects.

Article 62 of the Decree has, among other things, suspended the deadline for the submission of the annual VAT return for 2019, expiring on 30 April, for all companies and exhibitors who have arts and professions who have *"The tax domicile, the registered office or the operational headquarters in the territory of the State ".*

These subjects will then be able to submit the VAT return 2020 by 30 June 2020, without applying sanctions.

In relation to this provision, the doubt arose whether the suspension of the deadline for the submission of the annual VAT return for 2019 also applies to non-residents who have appointed a tax representative in the territory of the State, to

rule of art. 17 of the decree of the President of the Republic 26 October 1972, n. 633, to those who identified directly in Italy, pursuant to art. 35- *ter* of the same

DPR to those have a stable organization within the territory of the state.

REPLY

In line with the responses given previously, it is believed that the suspension of obligations set out in article 62 of the Decree for subjects having their tax domicile, registered office or operational headquarters in the territory of the State, applies not only to permanent establishments in Italy of foreign subjects - which, pursuant to article 7, letter d) of Presidential Decree no. 633 of 1972, limited to transactions rendered and received, are considered taxable persons established in the territory of the State - but also towards non-resident entities operating in Italy through direct identification or a tax representative.

This solution is consistent with the purpose of the standard, aimed at not burdening operators, whether domestic or foreign, with tax obligations that are difficult to carry out due to the current health emergency.

Therefore, even foreign subjects can submit the annual VAT return by 30 June 2020 without applying sanctions.

2.16 QUESTION: Group VAT settlement. Article 73 of the President's decree of the Republic 26 October 1972, n. 633 and VAT group

Article 18 of the decree-law of 8 April 2020, n. 23, in regulating the suspension of tax payments, contributions and welfare premiums, identifies the beneficiaries of the same on the basis of revenues or fees achieved in the tax period preceding that in progress on the date of entry into force of the same decree (8 April 2020) and the trend in turnover and fees in March and April 2020 compared to the same months of 2019.

However, the rule does not clarify whether, in the event of group VAT payment, it is sufficient that the parent company has the characteristics specified by the aforementioned article 18 or it is necessary that they exist for all the companies participating in the procedure referred to in article 73, paragraph 3, of the decree of the President of the Republic 26 October 1972, n. 633.

REPLY

In line with what is specified in circular no. 8 / E of 3 April 2020 (question 1.5) with reference to the suspension of the VAT payments referred to in article 61, paragraph 3, of the Decree, for the purposes of applying the suspension provided for in article 18 of the decree law of 8 April 2020, n . 23, it is sufficient that even only one of the subjects belonging to the perimeter of the group VAT settlement has the characteristics specified by law, provided that the amount of revenues deriving from the activity carried out by the same is prevalent compared to that overall achieved at group level.

However, in addition to the clarifications provided with the aforementioned circular no. 8 / E, it should be noted that, if the prevalence condition is not fulfilled, but one or more companies participating in the group VAT settlement have the characteristics that, individually, allow you to benefit from the suspension provided for by article 18, it is however possible to exclude the periodic group settlement of the debt component referable to these companies, relating to the month of March and / or April 2020.

This also applies with reference to the periodic liquidation carried out by the VAT Group in the event that, if the condition of prevalence in the Group does not materialize, one or more participating companies have the characteristics that, individually, allow for
benefit from the suspension pursuant to article 18 of decree-law 8 April 2020, n. 23; in
in this case, reference should be made to the decrease in turnover theoretically attributable to each individual company and the corresponding tax payable balance for the months of March and / or April 2020.

The outstanding debt amount can be paid in a single payment by 30 June 2020 or in 5 installments from the same month.

If one or more companies pay VAT on a quarterly basis, an amount equal to the debit balance referable only to the months of March and / or April 2020 may be suspended.

Finally, the possibility of taking into account the individual situation of the individual companies participating in the group VAT payment or the VAT Group for the benefit of the suspension also applies with reference to the suspension of the VAT provided for in article 61 of the Decree, for the what is relevant is the type of activity carried out by each company.

3 TAX CREDIT FOR WORKSHOPS AND STORES

This paragraph provides clarifications regarding the questions relating to the tax credit for shops and shops (article 65 of the Decree).

3.1 QUESTION: Condominium fees

We ask you to know if, for the purposes of calculating the amount of the tax credit due, the condominium expenses charged to the tenant must also be taken into account, regardless of the method of charging (separately or in unit form with respect to the rent).

REPLY

If the condominium expenses have been agreed as a single item with the rent and this circumstance results from the contract, it is believed that condominium expenses can also contribute to the determination of the amount on which to calculate the tax credit.

3.2 QUESTION: Location of the shop and relevance

We ask to know if in the case in which the lease includes both the shop (C / 1) and the pertinence (C / 3), with unitary rent, we can benefit, for both, from the tax credit for shops and shops.

REPLY

The tax credit is due on the entire fee, as the relevance represents an accessory with respect to the main asset, provided that this relevance is used for carrying out the activity.

4 OTHER QUESTIONS

4.1 QUESTION: Premiums relating to policies taken out to cover the risk of contracting Covid-19

We ask to know if within the scope of article 51, paragraph 2, letter *f-c),* of the Decree of the President of the Republic 22 December 1986, n. 917, the premiums paid by the employer in favor of all employees may be included, following the stipulation of policies to cover the risk of contracting the COVID-19.

In particular, he wonders if these premiums are included in the policies « *concerning the risk of serious pathologies* »Referred to in the aforementioned letter f- *c).*

REPLY

Article 51, paragraph 2, letter f- *c),* of the Decree of the President of the Republic 22 December 1986, n. 917 provides for non-competition to the employment income of " *contributions and premiums paid by the employer to all employees or*
of categories of employees for services, also in insurance form, concerning the
risk of non-self-sufficiency in carrying out the acts of daily life, whose
characteristics are defined in article 2, paragraph 2, letter d), numbers 1) and 2), of the decree
of the Minister of Labor, Health and Social Policies 27 October 2009, published
in the Official Gazette no. 12 of 16 January 2010, or concerning the risk of serious
diseases ».

In view of the fact that the World Health Organization on January 30
2020, the epidemic from COVID-19 declared an emergency of public health of an international nature, it was felt that the premiums paid by the employer in favor of generality or categories of employees, following the stipulation of policies to coverage of the risk of contracting COVID-19, may fall within the scope of the article

51, paragraph 2, letter f- *c),* of the Presidential Decree of December 22, 1986,
n. 917 and that, therefore, do not contribute to the formation of the taxable income from employment of the workers concerned.

4.2 QUESTION: VAT treatment of non-EU purchases related to the emergency COVID-19

Based on recent provisions regarding the import of masks and other medical material for the emergency COVID-19, for which a duty and VAT exemption regime has been introduced (see EU Commission Decision No. 2020/491 of April 3, 2020 and directorial determination of the Customs and Monopolies Agency n.107042 / RU of 03/04/2020), the question arose whether this regime can also apply where imports are made by a person other than those indicated by the combined provisions of letter c) of article 1, paragraph 1, of the aforementioned decision and of point 1 of the aforementioned directorial determination (public organization, including entities

state, public bodies and other bodies governed by public law, or by and on behalf of organizations authorized by the competent authorities of the Member States, as well as first aid units), in the event that the imported medical material is intended to be transferred by the importer to the subjects identified by the aforementioned provisions.

In the event that it is believed that the aforementioned exemption regime also applies to subjects other than those referred to in the aforementioned letter c), it is necessary to clarify the VAT regime according to which the imported health products can be sold to public organizations .

REPLY

On April 3, 2020, the European Commission took note:

- the fact that, on 30 January 2020, the World Health Organization has declared the onset of Covid-19 a public health emergency of international importance and that, on 11 March 2020, the same Organization declared the onset of Covid-19 a pandemic; as well as

- of the numerous applications submitted by several Member States to ask exemption from import customs duties and value added tax (VAT) for imported goods.

Consequently, the Commission adopted decision no. 2020/491, concerning, in fact, the exemption from customs duties on import and VAT, related to the import of goods necessary to counter the effects of the Covid-19 pandemic during 2020, for the period included between 30 January and, subject to revision of the date, 31 July 2020.

The decision in question refers, in particular, to the goods referred to in Article 1.1. (b), if intended for one of the uses expressly provided for in article 1.1 (a), namely:

the. free distribution by those authorized to import referred to in letter c) to those affected or at risk of contracting Covid-19, or engaged in the fight against the Covid-19 pandemic;

ii. made available free of charge to those affected or at risk of contracting Covid-19, or engaged in the fight against the pandemic from Covid-19, where the goods remain the property of the bodies and organizations authorized to import. The goods must be imported, according to the following letter c), «per

release for free circulation by or on behalf of public organizations, including state bodies, public bodies and other bodies governed by public law, or by or on behalf of organizations authorized by the competent authorities of the Member States ", or, pursuant to paragraph 2, "from or on behalf of first aid units to meet their needs, for the entire duration of their intervention to the rescue of those affected or at risk of contracting Covid-19, or engaged in the fight against the pandemic from Covid -19. "

In order to answer the question posed, relating to the case in which the import is carried out by a subject other than those referred to by the standard, but the imported sanitary material is intended to be transferred by the importer to the subjects identified by the aforementioned provisions, we do in mind that the wording of the decision is extensive, including those who carry out the operations also «on behalf» of the indicated subjects among the subjects entitled to apply the VAT exemption. In fact, it is recalled that the benefits of the decision are not only linked to the characteristics of the importer and the imported goods, but also, in line with the *ratio* of the decision, to the destination of the same goods.

Consequently, in order for the import to benefit from the VAT exemption regime, provided for by the aforementioned decision of the European Commission, it is necessary, in the occurrence of the additional conditions provided for therein, that the same be carried out "on behalf" of a legitimate subject, circumstance of time in turn deducible from the agreements between the parties, even in the absence of a mandate expressly granted, provided that the existence, even implicit, of a mandate is found on the basis of the aforementioned agreements.

Furthermore, when the same conditions provided for by the aforementioned decision are met, it is believed that the VAT exemption regime can also be applied in the relations between the importer and the subjects expressly referred to in Article 1, paragraph 1, letter c), of the aforementioned decision of the European Commission (so-called legitimate subjects), provided that the aforementioned transfer concerns the same goods imported "on their behalf" and these goods are intended by the legitimate subjects for one of the uses envisaged by Article 1, paragraph 1, letter a) of the times cited decision.

5 SUSPENSION OF TAX PAYMENTS

This paragraph provides clarifications regarding questions relating to the suspension of tax payments for subjects carrying out business activities, art or

profession (Article 18).

5.1 QUESTION: Suspension of tax and social security contributions - Determination

the calculation of the reduction in turnover

He wonders if, in the event of a merger by incorporation of several companies, the calculation of the reduction in turnover - envisaged by article 18 of the decree-law of 8 April 2020, no. 23, as an indispensable requirement to benefit from the suspension of payments to be made in April and May 2020 - can be made by comparing the turnover achieved in March and April 2020 by the acquiring company, with the sum of the turnover achieved by the individual companies that have participated in the merger, respectively, in the months of March and April 2019.

REPLY

Article 18 of the decree-law of 8 April 2020, n. 23 recognizes the economic operators most affected by the Covid-19 emergency the possibility of postponing certain tax and social security contributions due in April and May 2020 to June 2020.

The benefit can be used only where there has been a significant decrease in turnover and / or fees for the month of March and April 2020, compared to the same months of the previous tax period.

In particular, it is expected that the suspension will be recognized to taxpayers who, in the aforementioned months, have suffered a drop in turnover:

- by at least 33 percent, for those who achieved, in the tax period prior to the one in progress on the date of entry into force of the decree, revenues o fees not exceeding 50 million euros;
- by at least 50 percent, for those who have achieved, in the tax period prior to the one in progress on the date of entry into force of the decree, revenues or fees in excess of € 50 million.

With the merger by incorporation, the incorporated companies are extinguished, while the merging company continues its activities and the activities of the incorporated companies.

Therefore, in the case of completion of a merger by incorporation, the calculation of the reduction in turnover must be performed by comparing the turnover of March and April

2020 of the merging company, with the sum of the turnover of the individual companies (merging and merging) relating, respectively, to the months of March and April 2019.

5.2 QUESTION: AI Award employees. Determination criteria of the amount of employee income provided for in article 63 of the Decree

Clarifications are requested regarding the answer to question 4.6, contained in circular no. 8 / E, concerning the methods for calculating the income limit of € 40 thousand, provided for in article 63 of the Decree, for the purpose of recognizing a bonus to employees.

In particular, we ask you to clarify the following aspect.

In the aforementioned reply, it is specified that in calculating the income limit provided for by Article 63 of the Decree, the income subject to separate taxation and substitute taxation must not be taken into account. *So consistently with the clarifications already provided with the*

Circular 15 June 2016, n. 28 / E. " Since this circular includes in the calculation of the income limit (€ 50 thousand), established for access to subsidized taxation of the result bonuses paid to workers in the private sector (article 1, paragraphs 182-190, of the law of 28 December 2015, no. 208), the income subject to substitute taxation, while excluding the income subject to separate taxation, confirmation is requested that, for the purpose of checking the income limit of € 40 thousand referred to in Article 63 of the Decree, reference should be made exclusively employee income subject to ordinary taxation.

REPLY

As specified in the aforementioned circular no. 8 / E of 2020, it is reiterated that, for the purpose of verifying compliance with the limit of 40 thousand euros, provided for by article 63 of the Decree, for the recognition of the bonus to employees, only employee income subject to ordinary IRPEF taxation must be considered and not also that subject to separate taxation or substitute tax.

Therefore, for the purpose of calculating the income limit of € 40 thousand, it is necessary to take into account the employee income earned in 2019, even if deriving from multiple employment relationships, subject to ordinary taxation, with consequent exclusion from the determination of the limit of any income of work subject to separate taxation and those subject to substitute tax.

5.3 QUESTION: Prize for employees. Criteria for determining the threshold of € 40,000 if the worker benefits from the tax relief provided for the return to Italy of researchers residing abroad or for workers impatriati

For the purpose of awarding the € 100 bonus, information is requested on the correct method of determining the income threshold of € 40 thousand, provided for in article 63 of the Decree, in the event that the employee benefits from the tax relief referred to in article 44 of decree-law 31 May 2010, n. 78 or referred to in article 16 of Legislative Decree 14 September 2015, n. 147.

In particular, the question is asked whether the total income from employment of the previous year should be considered gross of the reduction or should be considered the only taxable subject to progressive taxation (and, therefore, net of the reduction).

REPLY

The € 100 bonus referred to in Article 63 of the Decree is awarded to employees who « *have an overall employee income of the year previous amount not exceeding 40,000 euros* ».

By reason of *ratio* of the regulation, aimed at facilitating only workers with employee income of not more than € 40 thousand, it was felt that for employees who in the year preceding that of the disbursement of the bonus, they benefited from the facilities provided for the return of workers in Italy, or for which the income from employment has not fully contributed to taxation (pursuant to article 44 of the law decree n.78 of 31 May 2010, converted, with modifications, by the law 30 July

2010, n. 122, or article 16 of Legislative Decree 14 September 2015, n. 147), the aforementioned limit must be calculated on the basis of the amount of employee income actually received.

In other words, for the purpose of calculating the aforementioned limit, it is necessary to consider the income received by the worker, regardless of the fact that the worker benefits from a tax advantage that allows him to contribute to the taxation of employee income to a reduced extent.

5.4 QUESTION: Prize for employees. Verification of compliance with the limit income of € 40,000. Clarifications

For the purpose of verifying compliance with the income limit of € 40 thousand, provided for in article 63 of the Decree in question, the substitute tax, who must pay the bonus of € 100, must consider only the amount shown in point 1 of the CU 2020?

REPLY

As specified in the answer to question 5.3, for the purpose of verifying the limit of 40 thousand euros, it is necessary to consider only the employee income subject to ordinary taxation, with the consequent exclusion from the determination of the limit of any employee income subject to separate taxation and those subject to substitute tax.

As specified in the answer to the previous question, if the worker, for the 2019 tax period, has benefited from the concessions referred to in article 44 of the law decree 31 May 2010, n. 78 or article 16 of the legislative decree 14 September 215, n.
147, by contributing to taxation of one's income from employee to a reduced extent, the aforementioned limit of € 40 thousand must be calculated on the basis of the amount of employee income actually received.

It follows that the employer / substitute tax who in 2020 pays the bonus of € 100, for the purpose of verifying compliance with the aforementioned limit must consider the amounts indicated in points 1 and 2 of the CU 2020, exclusively referable to income of employee, increased by the amounts indicated in points 463 and 465, respectively referable to codes 1, reported in point 462, and to codes 5, 9, 10 and 11, reported in point 465.

In application of the same principles and, in analogy to the income components referred to in the concessions referred to in article 44 of the decree-law 31 May 2010, no. 78 or article 16 of the legislative decree 14 September 215, n. 147 (so-called "return of the brains" and the like), the Italian substitute tax in the verification of compliance with the income limit of € 40,000 must also calculate :

- the portion of exempt income received by the so-called "frontier workers" indicated in fields 455 and 456 (up to the maximum expected of 7,500 euros);
- the reduction of income received by residents of Campione d'Italia reported in the annotation with the "CA" code of CU 2020.

5.5 QUESTION: Prize for employees. Employees, resident in

Italy, who work abroad

Does the € 100 bonus provided for in article 63 of the Decree apply to employees, residing in Italy, who work abroad?

REPLY

The Decree bears « *Strengthening measures of the National Health Service and financial support for families, workers and businesses connected to the emergency epidemiological from COVID-19* »Aimed at protecting citizens' health, supporting the production system and safeguarding the workforce.

The provisions of the Decree, with particular reference to those of a fiscal nature, were introduced in accordance with the provisions, in particular, of the decrees of the President of the Council of Ministers which introduced *"Urgent measures to contain the contagion on the whole national territory ".*

In this context, the 100 euro bonus must therefore be placed, which, when certain conditions are met, is paid to employees who bear the inconvenience of having to go to their place of work.

Considering, therefore, the rationale underlying these provisions which, as mentioned, were issued due to the epidemiological situation found in our country, it is believed that the Italian substitute tax cannot pay the € 100 bonus to its employees who perform working abroad.

5.6 QUESTION: Suspension of international cooperation activities

We ask you to know if the administrative cooperation activities in the international field in the field of direct, indirect taxes and for the purpose of debt collection, carried out by the offices of the tax authorities are suspended pursuant to article 67 of the Decree.

REPLY

Paragraph 1 of article 67 of the Decree suspends: « *from 8 March to 31 May 2020 i terms relating to liquidation, control, assessment, collection and collection activities litigation, by the offices of the tax authorities* ».

As indicated in the circular dated 23 March 2020, no. 6 / E, the provision referred to is not

suspend or exclude office activities.

Consequently, even in the emergency period, the offices will continue to carry out the administrative cooperation activities with EU and non-EU states, envisaged by EU standards and by international conventions and treaties.

In particular, given that the Decree has a national scope of application, as expressly provided for in article 62, when it establishes that the suspension of the terms of tax obligations, expiring in the period between 8 March 2020 and 31 May 2020, does not concern foreign entities, offices may continue to formulate and transmit requests for assistance to the tax authorities of other States to request: a) information for the purposes of verification, control or collection activities, b) notification of assessment or collection documents, c) the recovery of pending tax burdens, d) the adoption of precautionary measures in the event of a well-founded risk for collection.

It will be the burden of the foreign State receiving the request for cooperation to represent any difficulties in executing them, due to similar national rules suspending activities outside the offices or collection procedures.

With reference instead to the specular requests for assistance received from other States, EU and non-EU, the same will be instructed and worked by the offices of the Revenue Agency in compliance with current regulatory provisions and indications of practice already imparted, and with methods aimed at limiting physical movements by taxpayers and their representatives, as well as employees.

5.7 QUESTION: Extension to 30 April 2020 of the deadline for the communication of the deductible charges

Article 22 of the decree-law 8 April 2020, n. 23 further extended to 30 April the deadline for the delivery and electronic transmission of the single certifications relating to employee earnings and self-employed income.

He wondered if this extension could also be applied to the notifications of the deductible charges for the precompiled 730.

REPLY

Article 22 of the decree-law 8 April 2020, n. 23 establishes that, for the year 2020, the deadline for the delivery of the single certifications to the interested parties, fixed by paragraph 6-

quater of article 4 of the decree of the President of the Republic 22 July 1998, n. 322, is extended to April 30th.

The same also establishes that the penalties provided for in article 4, paragraph 6- are not imposed *d,* of the decree of the President of the Republic 22 July
1998, n. 322, if the electronic transmission of the single certifications, the deadline of which was extended to March 31 by article 1, paragraph 3, of the decree-law of March 2, 2020, n. 9, take place by April 30th.

Having said that, taking into account that, on the basis of its literal content, the aforementioned article 22 refers only to the obligations set out in article 4, paragraph 6- *quater* and paragraph 6-
d, of the Decree of the President of the Republic 22 July 1998, n. 322, concerning, respectively, the delivery of the single certifications to the interested parties and the electronic transmission to the Revenue Agency, it is believed that the extension to 30 April of the deadline for the delivery to the interested parties of the single certifications, and the non-application of the penalties in the aforementioned paragraph 6- *d* in the event that the electronic transmission of the single certifications takes place beyond the deadline of March 31 and by April 30, they can be applied only to the tax obligations referred to and, therefore, cannot also be extended to the electronic transmission of communications relating to deductible charges, in relation to which, in article 22 of the decree-law of 8 April 2020, no. 23, there is no reference.

For such communications, the deadline of March 31, established by article 1, paragraph 5, of decree-law no. March 2, 2020, n. 9.

5.8 QUESTION: Possibility of notifying the documents during the scheduled suspension period from article 67 of the Decree

Is there anyway the possibility to notify some types of investigations even during the period of "suspension" 8 March - 31 May 2020?

In the circular dated 23 March 2020, no. 6 / E, it should be noted that the regulatory provision pursuant to article 67, paragraph 1, of the Decree does not suspend, nor exclude, the activities of the offices, but governs the suspension of the terms relating to control and assessment activities.

However, it is clarified that the offices of the Revenue Agency are recipients of instructions aimed at avoiding the performance of the activities indicated above, and in note no. 1 of the aforementioned document of practice, it is specified that: *"Urgent activities are the exception or*

can not be postponed. "

He wonders what is meant by activity *«Urgent or indifferent».* Do these include the notification of notices of investigations related to criminal proceedings or, in any case, those assessments on verbal verification proceedings in which precautionary measures are reported or concern particularly insidious conduct (fraud, invoices for non-existent operations, etc.)?

REPLY

As already specified in the circular dated 23 March 2020, no. 6 / E, the activity of the Offices is not suspended or excluded, as article 67 of the Decree regulates the suspension of the terms relating to control and assessment activities in the current period from 8 March to 31 May 2020.

However, the offices were provided with indications aimed at avoiding the carrying out of activities in order not to solicit physical displacements.

The possible indifference or urgency of the assessment activity can only be subject to an assessment to be made by the Office on a case-by-case basis, due to its specificities.

Having said that, with reference to the documents related to criminal proceedings, pursuant to article 331 of the criminal procedure code, the complaint must be made « *without*

delay ». The circular 4 August 2000, n. 154, specifies that « *the obligation to transmit the*

crime news arises when the fact constituting a crime is established or with

reference to the criminal cases referred to in Articles 2, 3 and 4 (of Legislative Decree 10

March 2000, n. 74) the moment of ascertainment of the fact must be understood at the end of the

verification operations concerning the tax year concerned ».

Basically, the moment of ascertaining the fact constituting a crime coincides with the formalization of the tax deed that ascertains the exceeding of the punishable thresholds or the specific violation.

In consideration of the above, it is believed that the assessment activities in question appear to have the characteristics of *"Indifference or urgency".*

With regard instead to the precautionary measures, the current regulations contained in article 22 of the legislative decree of 18 December 1997, n. 472, provides, in the first paragraph, that: « *according at the time of contestation, at the order to impose the sanction or at the trial report of ascertainment and after their notification, the office or entity, when it has founded fear to lose the guarantee of his credit, he can ask, with a motivated request, to the president of the provincial tax commission the registration of a mortgage on the property of the offender e of the subjects jointly and severally authorized to proceed, by means of an officer judicial, to the seizure of their assets, including the company ".* The following paragraph 7 establishes that if the sanctions measure is not notified within one hundred and twenty days, the efficacy of the precautionary measures granted ceases by law and the chairman of the commission, upon request of a party and after hearing the requesting office, orders the cancellation. mortgage.

In relation to the request for precautionary measures pursuant to paragraph 1 of article 22 of the legislative decree 18 December 1997, n. 472, the same can be made on the basis of the minutes without the need to notify the notice of assessment. This also in consideration of the fact that, as specified by the circular dated April 16, 2020, no. 10 / E, the hearings postponed by article 83 do not include those relating to precautionary measures.

If there are precautionary measures already granted on 8 March 2020, for which paragraph 7 provides for the deadline of one hundred and twenty days for the notification of the deed, it is believed that this term is among those suspended pursuant to article 67 of the Decree.

In this sense, the circular dated April 3, 2020, no. 8 / E, at point 2.12 with reference to the notification of sanctions enforcement documents pursuant to article 16, paragraph 7, of legislative decree 18 December 1997, n. 472, which in turn refers to Article 22.

For this hypothesis, the circular, in fact, clarifies that the case in question falls within the provisions of the aforementioned article 67.

5.9 QUESTION: Scope of the suspension referred to in Article 67, paragraph 1 of the decree

He wonders if the suspension from 8 March to 31 May 2020 referred to in paragraph 1 of article 67 of the Decree operates only with reference to the terms of the activities that expire

within the interval, with a consequent new deadline determined by adding the days between 8 March and the original deadline to June 1st, or if you also operate with reference to the terms that expire outside the interval, therefore for example if for the expiry date of 31 December 2020 there is an «deferral» of 84 days.

REPLY

In general, it can be said that article 67, paragraph 1, of the Decree provides for the suspension of the terms of the activities (therefore not the suspension of the activities) of the tax authorities from 8 March to 31 May 2020. This suspension, therefore, it already determines, by virtue of a general principle, reaffirmed several times in the documents of practice, the forward movement of the expiry of the terms for the same duration of the suspension (in the present case 84 days), even if the limitation or limitation period is suspended does not expire by 2020.

That said, pursuant to paragraph 4 of article 67 as modified by the law converting the Decree *«With reference to the terms of prescription and expiry, related to the activity of the offices of the tax authorities it applies, also in derogation of the provisions of article 3, paragraph 3, of the law of 27 July 2000, no. 212, article 12, paragraphs 1 and 3, of legislative decree 24 September 2015, n. 159 ».*

5:10 QUESTION: Calculation of the days for the conclusion of the membership

Confirmation is requested that in the case of assessment notified on 21 January 2020, in the calculation of the days for the conclusion of an adhesion, the 90-day suspension period provided for in Article 6, paragraph 3 must be added to the original term , of the legislative decree 18 June 1997, n. 218, both the 38-day one provided for by article 83, paragraph 2, of the Decree, and the 26-day one provided for by article 36, paragraph 1, of the decree-law 8 April 2020, n. 23, and the 31-day one provided for in the article

1 of the law 7 October 1969, n. 742; the deadline for appealing or signing up for membership, in the example, it will therefore be September 22, 2020.

REPLY

In relation to the application of the various suspensive institutes, introduced by the Decree, the circulars 23 March 2020, n. 6 / E, and 3 April 2020, n. 8 / E, have clarified that, for the instance of

assessment with adhesion submitted following the notification of a notice of assessment, the suspension provided for by article 67 of the Decree does not apply, but that provided for by article 83 below, with regard to the term for the appeal.

In particular, the aforementioned documents of practice have specified that, in the event of adhesion lodged on request by a party, both the suspension of the appeal period "for a period of ninety days from the date of presentation of the taxpayer's application" apply cumulatively. provided for by article 6, paragraph 3, of the legislative decree 19 June 1997,

n. 218, and the suspension provided for by the aforementioned article 83.

The position taken by the Agency is consistent with the treatment of the 90-day deadline for joining as a procedural deadline and is also supported by the wording of the same article 6, paragraph 3, of Legislative Decree no.

218, which, in providing for the suspension for the aforesaid period of ninety days, makes explicit reference to the "term for the appeal".

For the reasons set out above, this position also appears applicable following the extension, from April 15 to May 11, 2020, of the suspension period provided for by the aforementioned article 83, which took place pursuant to article 36 of the decree law of April 8, 2020, no. 23.

It should also be noted that the working suspension period provided for by article 1 of law no. 742, whenever the suspension period referred to in article 6, paragraph 3, of Legislative Decree no. 218, will fall within the time span from 1 August to 31 August 2020.

In conclusion, due to the accumulation of the suspensions of the terms mentioned above, with reference to the hypothesis formulated in the question, it is confirmed that the deadline to appeal or to sign up for membership will be September 22, 2020.

5:11 QUESTION: Applicability of article 9 of decree-law 8 April 2020, n. 9, at

due dates of installments of tax transaction documents

Article 9 « *Provisions relating to composition with creditors and agreements restructuring* », *of the decree-law 8 April 2020, n. 23, paragraph 1, states that: «I terms of fulfillment of the arrangement with creditors and restructuring agreements approved, expiring in the period between 23 February 2020 and 31 December 2021, are extended by six months* ».

It wonders if this provision also applies with reference to the payments of tax credits subject to treatment pursuant to article 182- *ter* of the Royal Decree March 16
1942, n. 267 (bankruptcy law).

REPLY

The expression *«Terms of fulfillment»* contained in article 9, paragraph 1, of the decree-law 8 April 2020, n. 23, is to be understood as referring to the timing envisaged for the fulfillment of the obligations aimed at executing the recovery plan subject to the arrangement or the approved restructuring agreement, therefore including the obligation to make payments to creditors at the agreed deadlines.

This interpretation is in line with the ratio of the standard which, as can be seen from the technical report, is aimed at « *safeguard those creditors or creditors procedures approved restructuring agreements with concrete chances of success before the outbreak of the epidemic crisis, which at this stage could, instead, turn out irreparably compromised, with evident negative effects on the conservation of the business structures relevant to the production and economic cycle* ».

The payment deadlines for the tax credits subject to treatment pursuant to article 182- are therefore extended by six months *ter* of the Royal Decree March 16, 1942, n. 267, falling in the period between 23 February 2020 and 31 December
2021, with the exception of payments deriving from adherence to the facilitated definitions of the loads entrusted to the collection agent (so-called scrapping *BIS* is *ter).* In fact, it should be noted that the scrapping institute - given its exceptional nature - follows its own rules and deadlines and therefore, regardless of the context in which it is carried out, is managed, in the absence of specific legal provisions, in the absolute compliance with the reference legislation. In this sense, Article 68 of the Decree, which has dedicated a specific provision, paragraph 3, to the deferment of the terms of the payments deriving from the loads subject to scrapping, does not intend them included in the provision referred to in paragraph 1 of the same article. 68.

The deadlines for payments subsequent to 31 December 2021 remain confirmed. With regard to the restructuring agreement, it should be noted that the extension does not produce effects with respect to the moratorium term provided for by art. 182- *ter,* last paragraph of the bankruptcy law, under which: *«The tax transaction concluded within the framework*

the restructuring agreement referred to in article 182-bis is automatically terminated if the debtor does not fully pay the payments due within ninety days of the due dates to tax agencies and bodies managing compulsory social security and assistance ".

This term - within which the debtor still has the right to make the payment of the sums due without incurring the risk of termination of the settlement agreement - does not amount to a *«Fulfillment deadline»,* but it constitutes a maximum term of tolerance for the execution of a payment whose fulfillment term has already expired.

It remains understood that, where the agreed fulfillment term has been postponed due to the extension, the debtor will be able to take advantage - on the new expiry date - of the additional ninety-day term referred to in the aforementioned article 182- *ter* of the Royal Decree March 16, 1942, n. 267, to avoid the non-fulfillment relevant to the resolution of law.

5:12 QUESTION: Deductibility of expenses incurred for the purchase of masks protections, pursuant to article 15 of the decree of the President of the Republic 22 December 1986, n. 917

He wonders if the costs incurred for the purchase of personal protective equipment and, in particular, protective masks can be deducted from the gross tax, pursuant to article 15 of the Presidential Decree.

REPLY

Pursuant to article 15, paragraph 1, letter c), of the decree of the President of the Republic 22 December 1986, n. 917, it is possible to deduct from the gross tax an amount equal to 19 per cent of healthcare expenses for the part that exceeds 129.11 euros.

These expenses consist exclusively of generic medical expenses and specific assistance other than those necessary in cases of serious and permanent disability or impairment indicated in article 10, paragraph 11, letter b) of the same decree of the President of the Republic, by surgical expenses, from expenses for specialist services, for dental and healthcare prostheses in general.

For the identification of deductible health expenses, it is necessary to refer to the provisions of the Ministry of Health containing the detailed list of pharmaceutical specialties, medical devices and specialist services.

To this end, it is possible to consult the specific list in the system « *Database of*

medical devices" published on the Ministry of Health website at the following link

http://www.salute.gov.it/interrogazioneDispositivi/RicercaDispositiviServlet?action=ACTIO N_MASCHERA ,

due to the competence of the Ministry of Health in

identification of the types identified above, for the purpose of deductibility of the expenses in question.

This is because it is necessary to verify whether the single typology of « *protective mask* »Is one of the medical devices identified by the aforementioned department, taking into account that, in the current emergency situation, products not having the characteristics could also be placed on the market to fall into the category of medical device as defined by the aforementioned Ministry.

In general, with reference to the costs of purchasing or renting prostheses and medical devices, in circular 31 May 2019, no. 13 / E, it was reiterated that in order to benefit from the deduction it is necessary that, from the tax certification (receipt or invoice), the description of the product purchased and the person who bears the expense is clearly shown, as the fiscal documents that show simply the indication "medical device".

The nature of the product, as a medical device, can also be identified by means of the codes used for the purpose of transmitting data to the health card system such as the code « *AD (expenses related to the purchase or rental of medical devices with marking*

THERE IS) ».

To facilitate the identification of the products that give the right to deduct and that meet the definition of medical device, attached to the circular May 13, 2011,

n. 20 / E, the non-exhaustive list, published by the Ministry of Health, of the most common in vitro diagnostic medical and medical devices has been published.

In all cases where the expense document bears the "AD" code, certifying the transmission to the health card system of the expense for medical devices, for the purposes of the deduction, it is not necessary that the CE marking or compliance with directives is also reported European.

If, however, the expense document does not include the "AD" code, it is necessary:

- - for the medical devices included in the above list, keep (for each

type of product) the documentation showing that it has the

CE marking;

- - for medical devices not included in this list, that the product contains, in addition to the

CE marking, also compliance with European legislation (compare the European directives 93/42 / EEC, 90/385 / EEC and 98/79 / EC and subsequent amendments and additions). In addition, the person selling the medical device can assume the burden of identifying the products that give the right to deduct, integrating the indications to be reported on the receipt / invoice with the words « *CE marked product* »And, for devices other than those in common use, listed in the attachment to the aforementioned circular dated 13 May 2011, no. 20 / E, the number of the reference EU directive. In this case, the taxpayer must not also keep the documentation proving the compliance of the medical device purchased with European directives.

With reference, however, to "made to measure" medical devices, manufactured specifically for a specific patient, on the basis of a medical prescription, they must not bear the CE marking, but must be certified as compliant with the legislative decree of 24 February 1997 n . 46 (Implementation of Directive 93/42 / EEC, concerning medical devices).

It should also be noted that the costs incurred for medical devices are deductible even if they are not purchased in the pharmacy, provided that the conditions indicated above are met.

Considering that the list of medical devices contained in circular May 31, 2019, n. 13 / E, is to be considered as an example and not exhaustive, it is believed that if the « *protective masks* »Are classified, according to the type, as« *medical devices* »By the provisions of the Ministry of Health or comply with the CE marking requirements previously declined, the related purchase costs are deductible to the extent of 19 percent as established by article 15, paragraph 1, letter c), of the decree of the President of the Republic 22 December 1986, n. 917.

5:13 QUESTION: Deductibility of liberal cash payments made to the

Presidency of the Council - Department of Civil Protection pursuant to

Articles 66 and 99 of the Decree

We ask to know what are the obligations to be put in place to allow taxpayers to benefit from the deductions or deductions provided for by article article 66 of the Decree, for liberal cash payments made for the Covid-19 emergency, to the Department of Protection Civil of the Prime Minister's Office on dedicated current accounts with IBAN IT84Z0306905020100000066387 (aimed at raising funds to finance the purchase of Personal Protective Equipment (PPE), fans, respirators, equipment and equipment for resuscitation rooms, etc.) and with IBAN IT66J0306905020100000066432 (aimed at establishing a fund to be allocated to the families of health workers who died in carrying out their activities due to Covid-19).

We also ask to know what the obligations to be in place in the event that these disbursements take place through specific collections, through collector intermediaries, who collect the total sum and then pay it into the aforementioned current accounts, or in the case in which the aforesaid disbursements take place through platforms of

crowdfunding.

REPLY

As specified in resolution no. 21 / E of 28 April 2020 it is believed that the liberal cash disbursements referred to in the aforementioned article 66 must also be made by bank or postal payment, as well as through the payment systems provided for in article 23 of Legislative Decree no. 241 of 1997 (debit cards, credit cards, prepaid cards, bank and bank drafts). Therefore, the deduction is not due for cash payments.

As regards the documentation certifying the burden, it is necessary that from the receipt of the bank or postal payment or, in case of payment by credit card, debit card or prepaid card, from the account statement of the company that manages these cards , it is possible to identify the beneficiary of the liberal disbursement, the character of liberality of the payment and that it is aimed at financing the interventions in the field of containment and management of the epidemiological emergency from COVID-19.

However, it is considered sufficient, for the purposes of the deduction referred to in Article 66, that from the receipts of the bank or postal payment or from the account statement of the company that manages the credit card, debit card or prepaid card it appears that the payment was made on one of the aforementioned current accounts dedicated to the epidemiological emergency COVID-
19.

With reference, however, to cash disbursements received by the Civil Protection Department, through intermediary collectors, *crowdfunding,*
as well as those performed through the entities referred to in article 27 of law no. 133 of 1999, it is believed that taxpayers must be in possession of the payment receipt (bank or postal, bank statement of the company that manages the credit card, debit card or prepaid card) or the receipt certifying the operation carried out on platforms made available by intermediary or collectors *crowdfunding* as well as the certificate issued by the collector, by the operator of the platform *crowdfunding* o by the entities referred to in the aforementioned Prime Ministerial Decree of 20 June 2000, from which it emerges that the donation was paid into the aforementioned bank current accounts dedicated to the COVID-19 emergency.

5:14 QUESTION: Notification of the notice of liquidation of the main tax paid by the Notary in the electronic registration during the suspension period of referred to in article 67 of the Decree

He wonders if it is legitimate to notify a notice of liquidation during the suspension period referred to in article 67 of the Decree, concerning the liquidation of the integration of the main tax paid by the Notary in the online registration, pursuant to article 3- *ter* of the legislative decree 18 December 1997, n. 463.

REPLY

Article 67, paragraph 1, of the Decree provides that: « *They are suspended from March 8 to 31 May 2020 the terms relating to the activities of liquidation, control, verification, of collection and litigation by the offices of the tax authorities* ».

With the circular April 3, 2020, n. 8 / E, it has been stated that: « *than the control activity the correct liquidation of the registered acts, both in public and private form, and to check the adequacy and timeliness of payments due for subsequent years of lease contracts, fall within the category of the activities of the offices of the tax authorities*

whose terms are suspended by paragraph 1 of article 67 of the Decree ».

In this regard, it is believed that the activity of the control offices of the regularity of the self-assessment and of the payment of taxes by the notary and the subsequent sending of the appropriate settlement notice for the integration also fall within the scope of this provision. of the tax paid, within sixty days from the submission of the single IT model, provided for by article 3- *ter* of the legislative decree 18 December

1997, n. 463.

In this sense, given that the aforementioned regulatory provision does not exclude that the office can carry out the control activities, the settlement notice indicated in the question and notified during the suspension period is considered legitimate.

THE AGENCY DIRECTOR
Ernesto Maria Ruffini (*digitally signed)*