




tax
news

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Via Birmania 81
00144 Roma
Tel. +39 06 591.74.69
Fax +39 06 591.35.82

Via Bernardino Telesio 2
20145 Milano
Tel. +39 02 480.12.534
Fax +39 02 481.81.43

Viale Giuseppe Mazzini 10
50132 Firenze
Tel. +39 055 234.79.02
Fax +39 055 234.79.09

www.uhyitaly.com
info@uhyitaly.com

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Subject: Special extension of payment deadlines – definitive provisions

Further to the previous issues of our Taxnews, which were based on the draft of the Cure Italy Decree, starting with this issue we shall analyze the definitive text of the Decree (Law-Decree 18, dated March 17, 2020), which was issued in the Official Gazette on March 17, 2020, the same date it came into force. Specifically, we shall explain the complete and (for now) definitive picture of the extensions of tax payment deadlines, referred to in our Taxnews no. 3/2020.

1. Extension of tax payment deadlines to May 31, 2020, for certain taxpayer categories

The extension to May 31, 2020, applies to taxpayer categories: a) taxpayers who engage in certain businesses which have been hit hardest by the anti Covid-19 rules, and b) enterprises and professionals whose income or fees in 2019 did not exceed 2 million euros. There is also the extension initially granted to Italy's "red zone" established by the Decree of the President of the Council of Ministers on March 1, 2020.

1.1 Extension of tax payment deadlines to May 31, 2020, for specific businesses and the relevant ATECO codes

For taxpayers engaged in the businesses indicated in Art. 8.1 of Law-Decree 9/2020, and in Art. 61.2, letters a) through r) of the Cure Italy Decree (listed below), **tax payments due from March 2, 2020, to April 30, 2020, have been extended to May 31, 2020**, free of fines and interest. Payments may be made either in one lump sum or else, via a maximum of five monthly installments of equal amounts starting in

May, 2020. It has been explained that in any case the government will not refund any part of tax payments already paid in.

The extension **applies to VAT payments** due in the month of **March**, to withholding taxes withheld by withholding agents on income earned by **employees** and the like (referred to in articles 24 and 25 of Presidential Decree 600/1973), to social-security **taxes**, and to mandatory accident insurance (INAIL) premiums.

Besides enterprises operating in the tourism and hospitality sector, travel and tourism agencies and tour operators, **businesses entitled to the aforesaid tax payment deadline extension** are those engaged in by the **following** parties:

- a) national sports federations, sports promotion organizations, professional and amateur sports associations and organizations, parties that manage stadium, sports facilities, gyms, clubs and structures devoted to dance, fitness and body-building, sports centers, swimming pools and swimming-sports centers;
- b) parties that manage theaters, concert halls, movie theaters, including ticket services and activities that support artistic performances, as well as discos, ballrooms, nightclubs, gaming and billiard halls;
- c) parties that manage State Lottery outlets, lotteries and betting, including the operation of related machines and equipment;

ALLEGATO 1

CODICI ATECO

- 49.10.00 - trasporto ferroviario di passeggeri (interurbano)
- 49.31.00 - trasporto terrestre di passeggeri in aree urbane e suburbane
- 49.32.10 - trasporto con taxi
- 49.32.20 - trasporto mediante noleggio di autovetture da rimessa con conducente
- 49.39.01 - gestioni di funicolari, ski-lift e seggiovie se non facenti parte dei sistemi di transito urbano ...
- 49.39.09 - altre attività di trasporti terrestri di passeggeri n.c.a.
- 50.10.00 - trasporto marittimo e costiero di passeggeri
- 50.30.00 - trasporto di passeggeri per vie d'acqua interne (inclusi i trasporti lagunari)
- 51.10.10 - trasporto aereo di linea di passeggeri
- 51.10.20 - trasporto aereo non di linea di passeggeri-voli charter
- 52.21.30 - gestione di stazioni per autobus
- 55.10.00 - alberghi
- 55.20.10 - villaggi turistici
- 55.20.20 - ostelli della gioventù
- 55.20.30 - rifugi di montagna
- 55.20.40 - colonie marine e montane
- 55.20.51 - affittacamere per brevi soggiorni, case ed appartamenti per vacanze, bed and breakfast, residence
- 55.20.52 - attività di alloggio connesse alle aziende agricole
- 55.30.00 - aree di campeggio e aree attrezzate per camper e roulotte
- 55.90.10 - gestione di vagoni letto
- 55.90.20 - alloggi per studenti e lavoratori con servizi accessori di tipo alberghiero
- 56.10.11 - ristorazione con somministrazione
- 56.10.12 - attività di ristorazione connesse alle aziende agricole
- 56.10.30 - gelaterie e pasticcerie
- 56.10.41 - gelaterie e pasticcerie ambulanti
- 56.10.42 - ristorazione ambulante
- 56.10.50 - ristorazione su treni e navi
- 56.21.00 - catering per eventi, banqueting
- 56.29.10 - mense
- 56.29.20 - catering continuativo su base contrattuale
- 56.30.00 - bar e altri esercizi simili senza cucina
- 59.14.00 - attività di proiezione cinematografica
- 77.11.00 - noleggio di autovetture e autoveicoli leggeri
- 77.21.01 - noleggio di biciclette
- 77.21.02 - noleggio senza equipaggio di imbarcazioni da diporto (inclusi i pedalò)
- 77.21.09 - noleggio di altre attrezzature sportive e ricreative
- 77.34.00 - noleggio di mezzi di trasporto marittimo e fluviale
- 77.39.10 - noleggio di altri mezzi di trasporto terrestri

- 77.39.94 - noleggio di strutture ed attrezzature per manifestazioni e spettacoli: impianti luce ed audio senza ...
- 79.11.00 - attività delle agenzie di viaggio
- 79.12.00 - attività dei tour operator
- 79.90.11 - servizi di biglietteria per eventi teatrali, sportivi ed altri eventi ricreativi e d'intrattenimento

79.90.19 - altri servizi di prenotazione e altre attività di assistenza turistica non svolte dalle agenzie di viaggio

79.90.20 - attività delle guide e degli accompagnatori turistici

82.30.00 - organizzazione di convegni e fiere

82.99.99 - altri servizi di supporto alle imprese n.c.a.

85.10.00 - istruzione di grado preparatorio: scuole dell'infanzia, scuole speciali ...

85.20.00 - istruzione primaria: scuole elementari

85.31.10 - istruzione secondaria di primo grado: scuole medie

85.31.20 - istruzione secondaria di secondo grado di formazione generale: licei

85.32.01 - scuole di vela e navigazione che rilasciano brevetti o patenti commerciali

85.32.02 - scuole di volo che rilasciano brevetti o patenti commerciali

85.32.03 - scuole di guida professionale per autisti, ad esempio di autocarri, di autobus e di pullman

85.32.09 - altra istruzione secondaria di secondo grado di formazione tecnica ...

85.41.00 - istruzione e formazione tecnica superiore (IFTS)

85.42.00 - istruzione universitaria e post-universitaria-accademie e conservatori

85.51.00 - corsi sportivi e ricreativi

85.52.01 - corsi di danza

85.52.09 - altra formazione culturale

85.53.00 - autoscuole, scuole di pilotaggio e nautiche

85.59.10 - università popolare

85.59.20 - corsi di formazione e corsi di aggiornamento professionale

85.59.30 - scuole e corsi di lingua

85.59.90 - altri servizi di istruzione n.c.a.

85.60.01 - consulenza scolastica e servizi di orientamento scolastico

85.60.09 - altre attività di supporto all'istruzione

88.10.00 - assistenza sociale non residenziale per anziani e disabili

88.91.00 - servizi di asili nido e assistenza diurna per minori disabili

90.01.01 - attività nel campo della recitazione

90.01.09 - altre rappresentazioni artistiche

90.02.01 - noleggio con operatore di strutture ed attrezzature per manifestazioni e spettacoli

90.02.02 - attività nel campo della regia

90.02.09 - altre attività di supporto alle rappresentazioni artistiche

90.04.00 - gestione di teatri, sale da concerto e altre strutture artistiche

91.01.00 - attività di biblioteche e archivi

91.02.00 - attività di musei

91.03.00 - gestione di luoghi e monumenti storici e attrazioni simili

91.04.00 - attività degli orti botanici, dei giardini zoologici e delle riserve naturali

92.00.01 - ricevitorie del lotto, superenalotto, totocalcio eccetera

92.00.02 - gestione di apparecchi che consentono vincite in denaro funzionanti a moneta ...

92.00.09 - altre attività connesse con le lotterie e le scommesse

93.11.10 - gestione di stadi

93.11.20 - gestione di piscine

93.11.30 - gestione di impianti sportivi polivalenti

93.11.90 - gestione di altri impianti sportivi n.c.a.

93.12.00 - attività di club sportivi

93.13.00 - gestione di palestre

93.19.10 - enti e organizzazioni sportive, promozione di eventi sportivi

93.19.91 - ricarica di bombole per attività subacquee
93.19.92 - attività delle guide alpine
93.19.99 - altre attività sportive n.c.a.
93.21.00 - parchi di divertimento e parchi tematici
93.29.10 - discoteche, sale da ballo night-club e simili
93.29.20 - gestione di stabilimenti balneari: marittimi, lacuali e fluviali
93.29.30 - sale giochi e biliardi
93.29.90 - altre attività di intrattenimento e di divertimento n.c.a.
94.99.20 - attività di organizzazioni che perseguono fini culturali, ricreativi e la coltivazione di hobby
96.04.10 - servizi di centri per il benessere fisico (esclusi gli stabilimenti termali)
96.04.20 - stabilimenti termali
96.09.05 - organizzazione di feste e cerimonie

d) parties that organize courses, fairs and events, including artistic, cultural, ludic, sporting or religious ones;

e) parties that manage restaurants and eateries, ice-cream parlors, pastry shops, bars and pubs;

f) parties that manage museums, libraries, archives, historical sites and monuments, botanical gardens, zoos and nature reserves;

g) parties that manage nursery school and daytime assistance services for minors with disabilities, education services and schools for pre-schoolers, teaching services for first- and second-level schools, professional training courses, sailing, navigation and flying schools that issues licenses and commercial licenses, and driving schools for professional drivers;

h) parties engaged in non-residential social welfare activities for elderly people and people with disabilities;

i) spas referred to in Law 323 dated October 24, 2000, and physical wellness centers;

l) parties that manage amusement parks or theme parks;

m) parties that manage bus terminals, train stations, subway stations, sea port or airport terminals;

n) parties that manage freight transportation and/or passenger transportation services by land, air,

sea, rivers and canals, lakes and lagoons, including cable railways, cableways, chairlifts and ski-lifts;

o) parties that manage the rental of means of transportation via land, air, sea, rivers and canals, lakes and lagoons;

p) parties that manage the rental of sports and leisure equipment, and of structures and equipment for events and shows;

q) parties engaged in activities of tourist guides and assistance;

r) non-profit socially useful organizations referred to in Art. 10 of Legislative Decree 460 dated December 4, 1997, registered in the pertinent registers; volunteer organizations registered with the regions and autonomous provinces referred to in Law 266 dated August 11, 1991; and social promotion associations listed in the national and regional registers, or in those of the autonomous provinces of Trento and Bolzano, as referred to in Art. 7 of Law 383 dated December 7, 2000, which engage exclusively or mainly in one or more activities of general interest referred to in Art. 5.1 of Legislative Decree 117 dated July 3, 2017.

A longer extension has been established for national sports federations, sports promotion organizations, and professional and amateur sports associations and organizations. For these taxpayers, the suspended payments are those due up to May 31, 2020; the new deadline for these payments is set for **June 30, 2020**, and will be governed by the same rules as those applied to the other parties.

In order to help taxpayers, the Revenue Agency, by means of Resolution 12 dated March 18, 2020, **has listed the ATECO (economic activity classification) codes which are eligible for the extension of tax payment deadlines to May 31, 2020** (Annex 1 to this issue of our Taxnews).

1.2 Extension of tax payment deadlines to May 31, 2020, for enterprises and professionals that invoice up to two million euros a year

For enterprises and professionals whose tax domicile, legal address or operative headquarters is in Italy and whose revenues or fees in the previous tax period (2019) **did not exceed 2 million euros**, the Government has confirmed the extension for self-payments to May 31, 2020, solely for those **due between March 8 and March 31, 2020**, of the following taxes: a) VAT, b) withholdings on income earned by employees and the like, c) withholdings related to **regional and municipal surtaxes**, d) social-security **taxes** and mandatory accident insurance (INAIL) premiums.

For enterprises and professionals whose tax domicile, legal address or operative headquarters is in the provinces of Bergamo, Cremona, Lodi or Piacenza, the extension of the VAT deadline applies regardless of the amount of revenue or fees received.

1.3 Extension of tax payment deadlines to May 31, 2020, for taxpayers located in the townships listed in Annex 1 of the Decree of the Presidents of Council of Ministers dated March 1, 2020.

For taxpayers (natural persons and parties other than natural persons) whose tax domicile, legal address or operative headquarters is in the townships listed in Annex 1 of the Decree of the President of the Council of Ministers on March 1, 2020 (which established Italy's "red zone"), the Decree confirmed the suspension (initially without an expiration date) of the deadlines for tax payments and obligations (all) **due between February 21, 2020, and March 31, 2020**, including those based on tax bills and/or executive assessments, and specified that these payments will have to be made by **May 31, 2020**, either in one lump sum or else, via a maximum of five monthly installments of equal amounts starting in May, 2020. In this case too to fines or interest will be charged.

The townships in question are Vò in the Veneto Region, and Bertinico, Casalpusterlengo, Castelgerundo, Castiglione D'Adda, Codogno, Fombio, Maleo, San Fiorano, Somaglia, and Terranova dei Passerini, all of them located in Lombardy.

2. Extension of tax payment deadlines to March 20, 2020

As noted in our previous Taxnews issue, the definitive Decree **confirmed the extension to March 20, 2020**, of tax and social-security payments (all taxes) for enterprises and professionals whose revenues or fees in the previous tax period (2019) exceeded 2 million euros and who are not included in the list of specific activities entitled to the aforesaid extension to May 31, 2020. The payments subject to the extension are

those which fell due on March 16, 2020. This extension also applies to non-VAT parties as regards all tax payments due to the public administration.

3. Extension to June 30, 2020, of all tax obligations other than tax payments

The Decree establishes the **all other obligations**, other than tax payments (including withholding taxes and withholdings related to regional and municipal surtaxes), **due between March 8, 2020 and May 31, 2020**, are suspended for parties whose tax domicile, legal address or operative headquarters is in Italy. These obligations can be discharged by **June 30, 2020**, free of fines. The deadlines for the 2020 precompiled income tax returns remain unchanged. Hence it should be noted that the March 31, 2020, deadline for filing Single Certifications ("Certificazione Unica") remains unchanged.



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<http://www.uhyitaly.com>.

For further information:

info@uhyitaly.com