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tributaria e legale

TAX

NEWSLETTER / 16-30 NOVEMBER 2018

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LEGISLATION

- 1.1** **3**
 Implementation of article 1(634) to (636) of law No 190 of 23 December 2014 – Notice for spontaneous compliance to VAT taxable persons which did not submit the Notification of periodical VAT settlement pursuant to article 21-*bis* of decree law No 78 of 31 May 2010 for the relevant quarter, even though the taxpayers and their customers reported the issue of invoices to the Revenue Agency (pursuant to article 21 of the same decree as amended by article 4 of decree law No 193 of 22 October 2016 and article 1-*ter* of decree law No 148 of 16 October 2017, as amended by decree law No 87 of 12 July 2018 –Ministerial Enactment No 314644 of 23 November 2018
- 1.2** **3**
 Temporary postponement of the deadline for submission of the e-invoices pursuant to article 1(3) of legislative decree No 127 of 5 August 2015 – Ministerial Enactment No 322169 of 29 November 2018

LEGISLATION

1.1

Implementation of article 1(634) to (636) of law No 190 of 23 December 2014 – Notice for spontaneous compliance to VAT taxable persons which did not submit the Notification of periodical VAT settlement pursuant to article 21-*bis* of decree law No 78 of 31 May 2010 for the relevant quarter, even though the taxpayers and their customers reported the issue of invoices to the Revenue Agency (pursuant to article 21 of the same decree as amended by article 4 of decree law No 193 of 22 October 2016 and article 1-*ter* of decree law No 148 of 16 October 2017, as amended by decree law No 87 of 12 July 2018 –Ministerial Enactment No 314644 of 23 November 2018)

By Enactment No 314644/2018, the Revenue Agency specified the manner in which the Taxpayer and the Revenue Police are provided (including electronically) with the information deriving from the comparison between the particulars reported by the Taxpayer and its customers-VAT taxable persons and the information reported in the Notifications of periodical VAT settlement. The Taxpayers to whom the information is provided are those from whom no Notification of periodical VAT settlement was received by the tax authorities, although they issued invoices during the same period.

The headings of the Enactment's articles are as follows:

- Elements and information available to the taxpayer;
- How does the Revenue Agency make the elements and information available to the taxpayer?
- How can the taxpayer request information from or report any elements, facts or circumstances unknown to the Italian Revenue Agency?
- How are the elements and information made available to the taxpayers provided to the Revenue Police?
- How can taxpayers remedy errors or omissions and be eligible for the reduced penalties?

1.2

Temporary postponement of the deadline for submission of the e-invoices pursuant to article 1(3) of legislative decree No 127 of 5 August 2015 – Ministerial Enactment No 322169 of 29 November 2018

Revenue Agency Enactment No 322169/2018 provided that "*E-invoices and debit/credit notes of December*



LEGISLATION

1 and 2, 2018 shall be transmitted to the Interchange system ("Sistema di Interscambio") according to the technical rules provided by the Revenue Agency Enactment of 30 April 2018, by 4 December 2018".

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LEGISLATION, MINISTERIAL GUIDANCE AND CASE LAW AT 30 NOVEMBER 2018.
THIS NEWSLETTER IS INTENDED AS A SUMMARY OF KEY TAX DEVELOPMENTS AND HIGHLIGHTS MATTERS OF GENERAL INTEREST, AND THEREFORE SHOULD NOT BE USED AS A BASIS FOR DECISION-MAKING.
FOR FURTHER DETAILS AND INFORMATION, PLEASE CONTACT YOUR RELATED PARTNER OR SEND AN EMAIL TO UFFICIOSTUDI@STUDIOPIROLA.COM