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Covid-19 Italy: Simplifying measures

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On 19 May 2020 the **Law Decree no. 34** has been published in the Official Gazette ("**Rilancio Decree**"). The new emergency decree is in line with the previous Cura Italia and Liquidità Decrees, introducing *inter alia* measures to support the liquidity the capitalization of enterprises, incentives and tax credits as well as measures in the context of indirect taxation, tax assessment and tax litigation.

Strengthening of the activities of promotion of voluntary compliance by taxpayers and direction of services offered by tax agencies following the health emergency resulting from the spread of the epidemic from COVID-19 – Article 139

The provision aims to strengthen the activities of promotion of the voluntary fulfillment of tax obligations by taxpayers also in light of the necessary internal reorganization of the tax authorities following the extraordinary health emergency. In this perspective, it is expected that the agreements between the Minister of the Economy and Finance and tax agencies will define specific targets for tax agencies, starting from the 2020-2022 period, to optimize the assistance and consultancy services offered to taxpayers, promoting, where possible, the online use of services themselves and improving the timing of payment of tax refunds.

Amendments to the discipline of the Synthetic Index of Tax Reliability (so called "ISA") – Article 148

For the purposes of the application of the Synthetic Indexes of Tax Reliability (so called "ISA"), in relation to the tax periods 2020 and 2021, the Rilancio Decree provides adjustments measures aimed at adapting the ISA rules to the effects of the extraordinary emergency also through the identification of new specific causes of exclusion from the application of the same ISAs.

In particular, the Rilancio Decree provides:

- the definition of specific methodologies based on analysis and processing using directly the databases already available to the Tax Authorities, the National Social Welfare Institution (INPS), the National Labor Inspectorate and the Central Statistic Institute (ISTAT) as well as the data and elements that can be acquired from institutions and bodies specialized in research and economic analysis;
- the possibility of identifying additional data and information necessary to improve the assessment of the individual crisis status;
- the shifting of the terms for the approval of the ISAs and for their possible amendment, respectively, to 31st March and 30 April of the year following the one of application.

In addition, considering the difficulties related to the first fiscal year of application of the ISAs and the effects on economy and markets of the health emergency, in defining the control strategies for the 2018 tax period, the Revenue Agency and the Tax Police also take into account the level of fiscal reliability deriving from the application of the ISAs for the subsequent 2019 tax period. Similarly, for the 2020 tax period, the higher level of fiscal reliability resulting from the application of the ISAs for the previous tax periods 2018 and 2019

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is also taken into account.

Do you have any questions? Our German Desk Team is at your disposal.

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Keywords

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