

12.

TAX COLLECTION

12.1 VOLUNTARY COMPLIANCE

INCOME TAXES

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graph TD; A[INCOME TAXES] --> B[DIRECT WITHHOLDING (Art. 2)]; A --> C[DIRECT PAYMENT (Art. 3)]; B --> D[DEDUCTION AT SOURCE (WITHHOLDING) (art. 64 D.P.R. n. 600/73)]; C --> E[DEDUCTION AT SOURCE]; D --> F[AS AN ADVANCE PAYMENT]; D --> E;
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DIRECT WITHHOLDING (Art. 2)

Collection at the source.
The person who provides the benefits is the same of the taxed person

DIRECT PAYMENT (Art. 3)

Payment with the Italian model Mod. F24 with a irrevocable proxy to the bank :

- Withholding tax;
- advance and final payments of income taxes and regional tax

DEDUCTION AT SOURCE (WITHHOLDING) (art. 64 D.P.R. n. 600/73):

AS AN ADVANCE PAYMENT

It is an early tax collection (e.g. income from subordinate employment)

DEDUCTION AT SOURCE

It is exhaustive of the tax obligation (eg. capital income)

INCOME TAXES



ENROLMENT ON THE REGISTER

It is exceptional, only in the following case:

- It is not caused by taxpayer's negligence (e.g. income subject to a separate taxation and claimed taxes *ex artt. 36 bis e ter*)
- Tax payment is distributed on several installments (taxpayer request)



TEMPORARY

- After the notification of a tax assessment, for a 1/3 of the claimed amounts (art. 15 DPR 602/1973)
- After the judgment of the Italian provincial tax court on the appeal dismissal, within 2/3 (art. 68 D.Lgs. n. 546/1992)
- After the judgment of the Italian regional tax court on the the appeal dismissal, for the entire amount (art. 68 D.Lgs. n. 546/1992)



CONCLUSIVE

Withholding and taxes claimed with a formal control or with a definitive tax assessment (art. 14 DPR 602/1973)

DIRECT TAXES

- There are a lot of type of collection scheme connected to the different tax law

VAT

Vat must be payed according to the vat settlements (on monthly or quarterly basis) or even on yearly basis with a irrevocable proxy to the banks.

REGISTRATION FEE, SUCCESSION DUTY

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graph TD; A[REGISTRATION FEE, SUCCESSION DUTY] --> B[MAIN TAX]; A --> C[ADDITIONAL TAX (supplementary and complementary)];
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MAIN TAX

- On the basis of the act to be registered, with Mod. F24 or MUI if it is carried out by a public official (notary)

ADDITIONAL TAX (supplementary and complementary)

- It is aimed to correct omissions and errors made by the tax office (supplementary)
- On the basis of the tax assessment who show the greater value of the assets (complementary)

STAMP DUTY

Different type of collection:

- Payment
- With a digital o paper based stamp duty

CUSTOMS AND EXCISE DUTIES

Collection with a direct payment

EXECUTIVE TAX ASSESSMENT

Scope

Tax assessment issued by the Italian revenue agency on income taxes, regional tax and VAT (including penalties) from 1st October 2011 and fiscal year underway and subsequent at 31th December 2007

Procedure

Tax assessment includes a formal notice to pay and it becomes executive after 60 days from the notice. It must report that after 30 days of the last payment the collection of the claimed taxes is entrusted to the tax collection agents. They are involved also for the forced execution.



Within 30 day tax collection agents are entrusted to the tax collection

Forced execution is suspended for 180 days from the day of tax collection entrustment. The suspension is not applied for supervision and protective measures



The execution procedure starts without notices of payment. Expropriation must be launched no later than 31 December of the third year following the year in which the assessment became final.