

**9.**  
**TAX RETURN CONTROL**

## 8.1 AUTOMATIC CLEARANCE

### End-date

within the start of the presentation of the tax return related the successive fiscal year

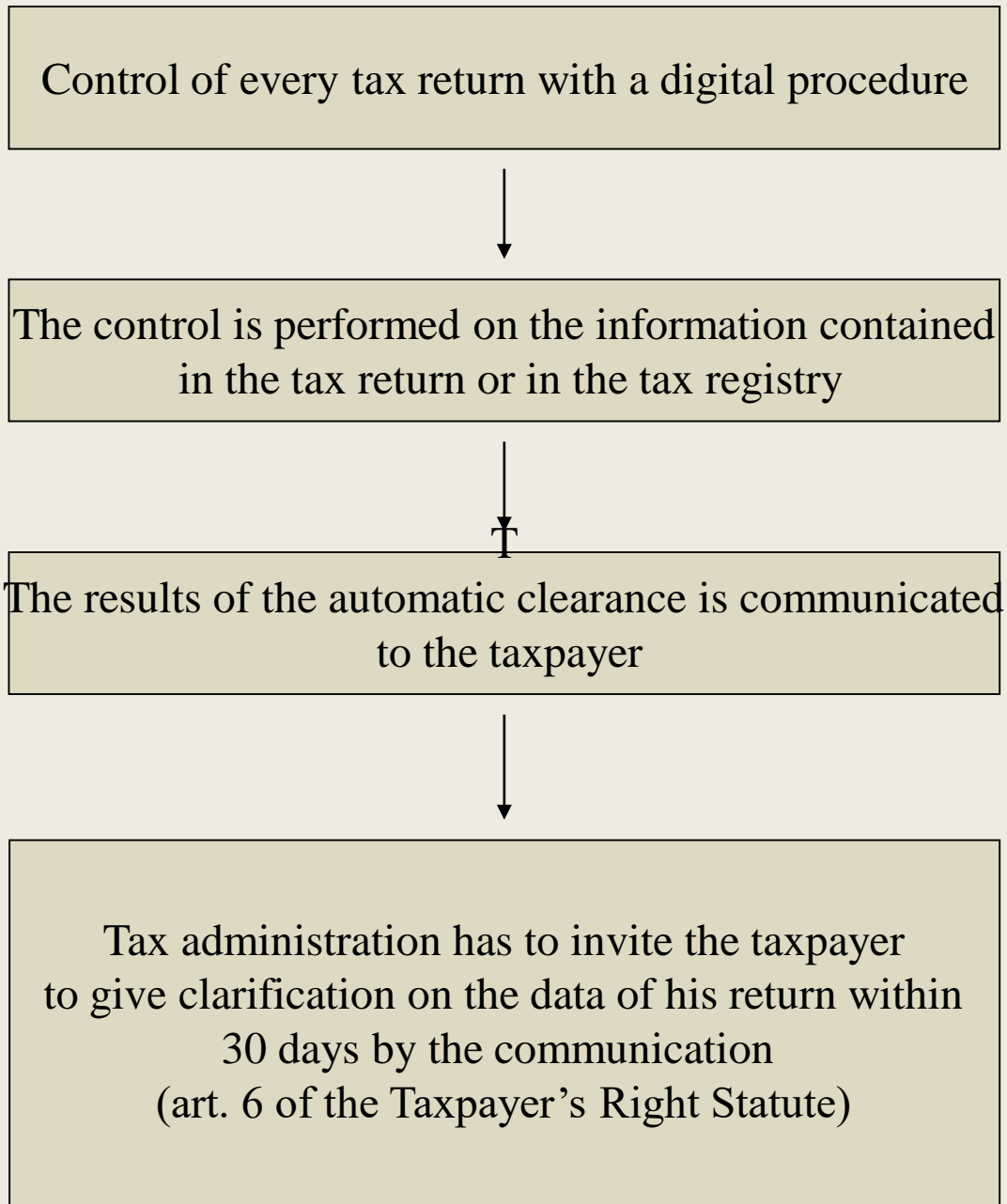
### Scope of the control

- a) Direct taxes (art. 36 *bis*, D.P.R. 600/73):
  - Clerical and calculation errors of the taxable base, of the taxes, and on the carrying-forward of the credit certified in the previous tax return;
  - Tax deduction, income and credit deduction greater than the provided amount granted by the law;
  - Check between the tax return information and the tax already paid

b) VAT purpose (art. 54 *bis*, D.P.R. 633/1972):

- Clerical and calculation errors;
- Error on the carrying-forward of the credit certified in the previous tax return;
- Check between the tax return information and the VAT already paid

## Procedure



The issuing of act neither without a clarification request nor with the respect of the 30 days is null and void art. 6, Taxpayer Right Statute).



Within 30 days form the communication the taxpayer can:

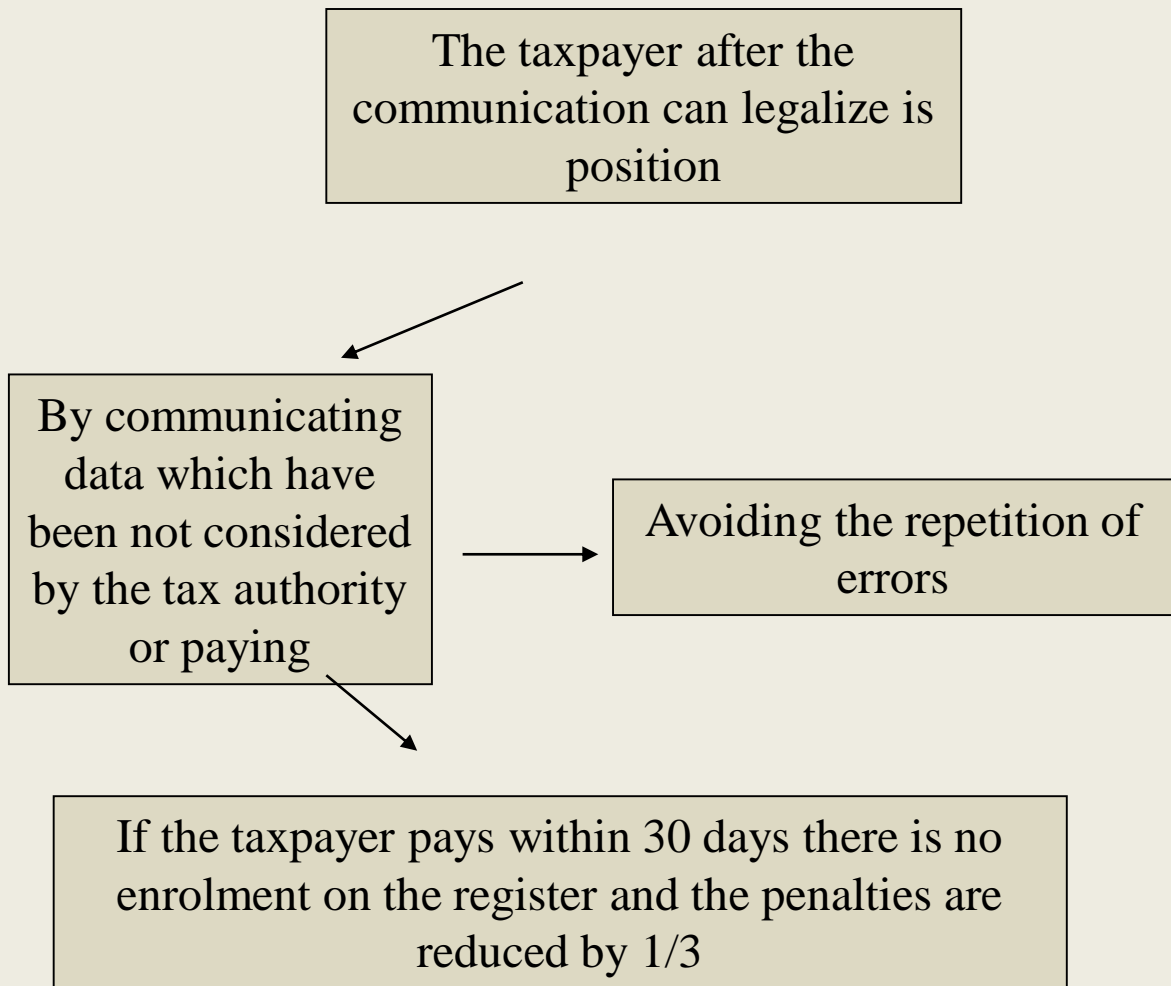
provides elements or data which have not been considered by the administration

pay



If the taxpayer does not legalize his position within 30 days, tax authority can enroll on the register the amount requested by applying a 30% penalty on the omitted payment + interests

## Incentives



## **8.2 FORMAL CONTROL**

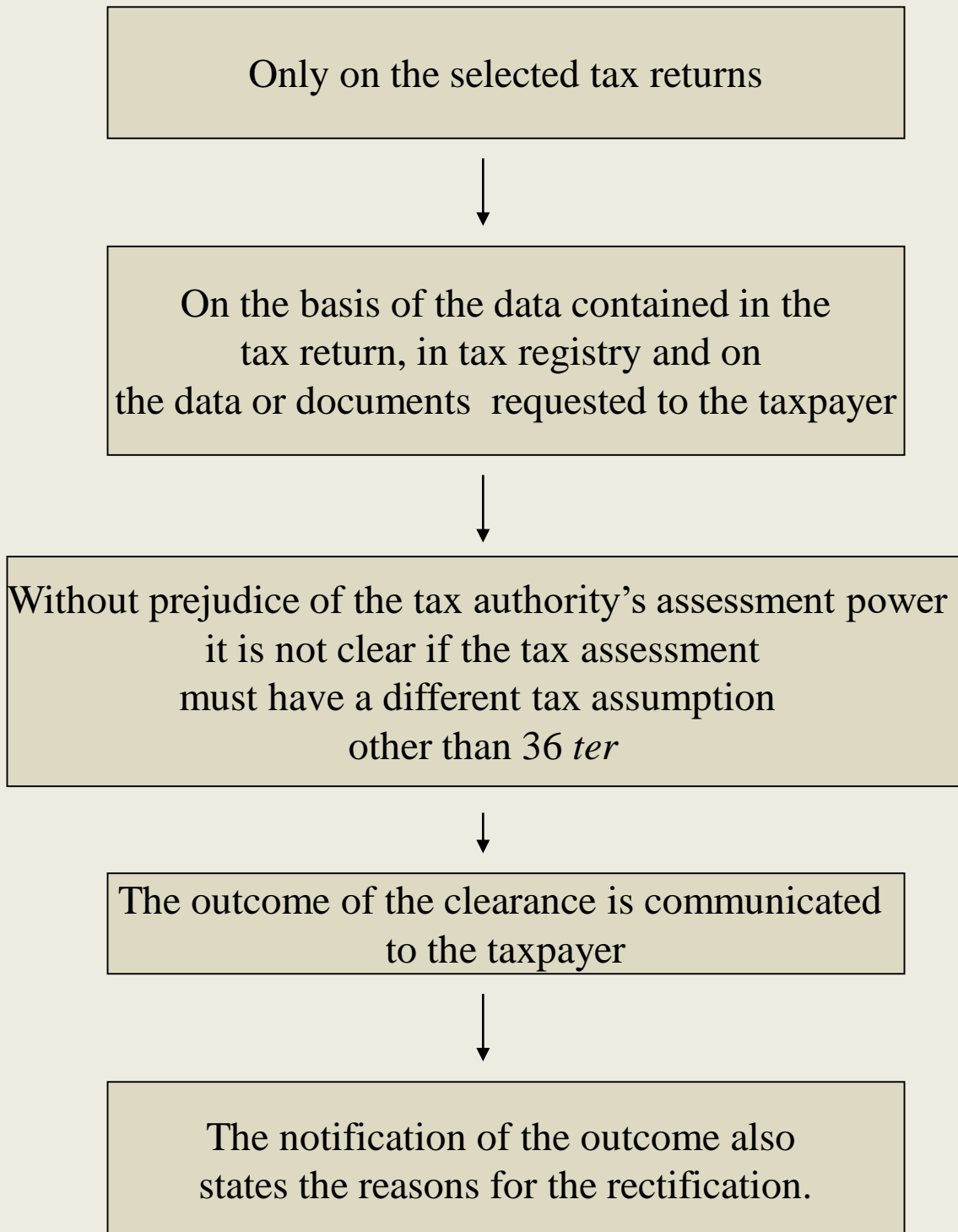
### **End-date**

Within the 12/31 of the second year after the presentation of the tax return

### **Scope of the control**

- Not recorded withholding tax ;
- Illegitimacy of tax deductions on the basis of documents provided by the taxpayer or data in the tax registry
- Illegitimacy of income deductions on the basis of documents provided by the taxpayer or data in the tax registry;
- Tax credit lower than the tax credit reported in the tax return;
- Additional tax or additional contributions arising in other return or in other certification of the same fiscal year;
- Clerical and calculation errors connected to the withholding agent return.

## Procedure





Within 30 days from the communication  
the taxpayer can

produce elements or data which  
have not been considered by  
the administration

pay

The issuing of act neither without a  
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If the taxpayer does not legalize his  
position within 30 days, the tax  
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interests

## Incentives

