

GMS Flash Alert



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Italy - Some Tax Deadlines Extended During COVID-19 Outbreak

In response to the difficulties and challenges faced by businesses and individual taxpayers due to the outbreak of COVID-19 in Italy, the Italian government issued an urgent Decree-Law on 2 March 2020.¹ We reported a few days ago on the immigration impact of this Decree-Law in GMS [Flash Alert 2020-045](#) (March 4, 2020).

The Decree-Law also provides for the extension of certain tax deadlines during the current crisis, which we highlight below.

Moreover, the Decree-Law contains rules on school closures and suspension of large public events.

WHY THIS MATTERS

The new measures introduced by the Decree-Law change a number of statutory tax deadlines for the 2019 tax season. By extending the deadlines for the filing of the Italian CU ("Certificazione Unica," the year-end tax certificate for employees), the whole tax season is effectively delayed, which should bring some relief to taxpayers and tax service providers. The government also relaxed the deadline for banks, insurance companies, and others to supply the information necessary for pre-filled tax returns. At the moment, we believe that employees who are accustomed to submitting their simplified tax returns (730 form) earlier to get a tax refund through payroll in July, will still be able to do so.

As of publication time, the measures do not affect the filing date for the "Persone Fisiche" tax return or the due date for payment of income tax on 30 June 2020.

New Timetable for Certain 2020 Tax Filing Obligations

	Original deadline	Revised deadline
Banks, insurance companies, nursery schools, etc., to communicate mortgage and other information necessary for pre-filled tax returns	28 February 2020	31 March 2020
Electronic submission of the year-end employee's tax certificate (so-called "Certificazione Unica")	7 March 2020	31 March 2020
Pre-compiled 730 tax return released	15 April 2020	5 May 2020
Final deadline for filing simplified 730 tax return	23 July 2020	30 September 2020

Other Measures

The Decree-Law contains some other significant measures:

- Schools and universities in the whole of Italy (not just the infected areas) have been closed until 15 March 2020.
- Suspension of public events (trade fairs, sports events, etc.) in the whole country.

KPMG NOTE

Globally-mobile employees and their family members who are taxable in Italy should consult with their tax service providers about the new compliance timetable and how they will adjust to the new deadlines in terms of information collection/provision, tax return completion and review schedule, etc.

In addition, in light of the closures of schools, employees with children may need to discuss with their employers adjustments to their work schedules (going to more flexible work-times, work-place arrangements, etc.).

FOOTNOTE:

1 *Decreto-Legge 2 marzo 2020, n. 9 Misure urgenti di sostegno per famiglie, lavoratori e imprese connesse all'emergenza epidemiologica da COVID-19. (20G00026).*

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Contact us

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