


Tax Pills

The "Simplifications" Decree rewrites the 2022 tax calendar

3 Agosto 2022

 feriados The so-called "Decreto Semplificazioni", or 73/2022 Law-Decree, contains several news that reshape significantly the 2022 tax calendar. For instance, the self-declaration of state aid slips to 31 October and the IMU declaration moves to 31 December, while the LIPE of the second quarter and the declaration of tourist tax shift to 30 September. Below we review the key changes enacted by the Decree.

The restyling of the tax calendar - The reshaping of the fiscal agenda for hundred thousands taxpayers extends, among other things, the deadline for the IMU declarations from 30 June to 31 December 2022, while for the tourist tax the new deadline is fixed at 30 September 2022. The same deadline is also set for transmitting the LIPE.

Additional new fiscal dates to remember - The main simplification and streamlining interventions of the tax calendar contained in the decree schematically envisage: the dematerialisation of the choices of destination of the 8, 5 and 2 per thousand when submitting the 730 form; the simplification of procedures for changing both the tax domicile and for the disbursement of tax refunds due to heirs; facilitations for the preparation of financial statements of micro-enterprises and for the management of accounting errors; the extension to 2022 of the corrective measures in the area of Synthetic Indices of Fiscal Reliability; the simplification of communications to the IRS on money transfers through banking and financial intermediaries. Furtherly, the Decree modifies the deadlines related to INTRASTAT, whose submission has been postponed to the 30th of the month following each relevant period instead of the 25th, and the communication of periodic VAT settlements. Particularly, for the recapitulative statements of intra-Community transactions, it is established that, instead of the deadline currently set for the 25th day of the month following the reference period, the telematic submission can take place by the

end of the month following the reference period. Also the deadline for submitting the communication of the periodic VAT settlement data for the second quarter of the year is postponed to 30th September instead of 16th.

An further, with regard to electronic invoices issued from 1 January 2023, the threshold amount under which stamp duty can be paid by 30 September, and by 30 November for the first and second quarters, is raised from €250 to €5,000.

Stefano Latini

URL: <https://www.fiscooggi.it/tax-pills/articolo/the-simplifications-decree-rewrites-the-2022-tax-calendar>