



DGTAX HOW-TO



THE F24 FORMS

F24 PAYMENT FORM - WHAT IS IT?

The F24 form is a form used to pay taxes, social security, national compulsory insurance - and more.

It must be used by all taxpayers, whether or not they have a VAT registration number.

It is called “unified payment form” because it allows taxpayers to pay the amounts due within a single operation, offsetting the payment with receivables (at certain conditions).

In most cases taxpayers are required to process these forms via electronic payment methods (i.e. use of an accounting firm as an intermediary for processing; e-banking; Italian tax authorities’ software – in Italian).

WHAT ITEMS CAN BE PAID VIA AN F24 FORM?

F24 forms must be used to pay:

- income taxes (IRPEF, IRES)
- withholding taxes on income from work and income from capital gains
- VAT
- IRAP (regional income tax)
- substitute taxes for income taxes, IRAP and VAT
- amounts due for the registration of rental contracts
- amounts due in relation to the filing of an inheritance

tax return

- amounts due for mortgage and land registry services
- amounts due for the registration of judicial documents
- local taxes (regional and municipal additional IRPEF, IMU, TARI, TASI, TOSAP/COSAP, municipal tax on advertising/fee for the installation of advertising media, tourist tax/contribution, etc.)
- gaming taxes
- excise duties, consumption and manufacturing taxes
- contributions due to INPS and other institutions and pension funds
- INAIL (national compulsory insurance fees)
- Chamber of Commerce registration fees
- proceeds from the use of public property and state assets
- substitute tax on financing
- insurance premium taxes
- school fees

Furthermore, all sums due, including any interest and penalties, must be paid with the F24 form in the event of:

- self-liquidation from returns
- repentance
- automated and documentary control of tax returns
- notice of assessment
- notice of imposition of penalties

- conciliatory institutes of assessment notices and imposition of penalties (agreement on assessments, judicial conciliations).

HOW TO PROCESS AN F24 FORM

Subject registered for VAT in Italy are required to file F24 forms electronically, i.e. no physical payment is allowed.

Payments can be made:

1. **directly** :

- using the online services made available by the Revenue Agency ("F24 web" and "F24 online"), using the Entratel or Fisconline channels, only available in Italian.
- through the internet banking services made available by the collection intermediaries affiliated with the Agency (banks, Poste Italiane, payment service providers).

2. **with the help of an intermediary** (tax consultants) who are enabled for the secure e-channel of the tax authorities and adhere to a specific agreement.

To perform payments directly, taxpayers must

1. be authorised users of the "Entratel" or "Fisconline" secure platforms (these platforms require a cumbersome registration process, and are only available in Italian) and,
2. in the event that the F24 form to be processed has a debit balance, have a current account at one of the

banks authorized by the tax authorities, on which to debit the amount due – available at this link <https://www.agenziaentrate.gov.it/portale/schede/pagamenti/f24/elenco-banche-convenzionate-f24/elenco-banche-f24-xdenominazione>.

HOW TO PROCESS AN F24 FORM IN CASE OF USING OFFSETTING CREDITS

Taxpayers who intend to use tax credits are required to file F24 forms **exclusively** via e-services made available by the tax authorities (article 37, paragraph 49-*bis*, Legislative Decree 223/2006 – resolution 110/2019).

In any case, regardless of the type of set-off carried out, any F24 form with a “**zero balance**” (i.e. where any and all payments are being set off against receivables) must be filed exclusively via the tax authorities’ e-services.

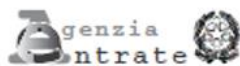
READING AN F24 FORM

Each F24 form is divided into “Sections”, or “SEZIONE” in Italian.

In the first section, the taxpayer information is included.

The main fields are:

- **Taxpayer:** the tax code, personal data and tax domicile must be reported
- **Joint obligor:** must be indicated, in the cases provided for, together with the relevant identification code



16/06/2023

MOD NUM: 1

Mod. F24

DELEGA IRREVOCABILE A:

MODELLO DI PAGAMENTO UNIFICATO

Codice

AGENZIA MILANO

PROV. MI

PER L'ACCREDITO ALLA TESORERIA COMPETENTE

CONTRIBUENTE

Form fields for taxpayer identification: CODICE FISCALE (0133), DATI ANAGRAFICI (name, date of birth, sex, address), DOMICILIO FISCALE (MILANO, MI), CODICE FISCALE del coobbligato, erede, genitore, tutore o curatore fallimentare.

SEZIONE ERARIO

Table for Erario taxes: IMPOSTE DIRETTE - IVA (1001, 1002), RITENUTE ALLA FONTE (1701), ALTRI TRIBUTI ED INTERESSI. Totale A: 548.316,01€.

SEZIONE INPS

Table for INPS contributions: 4904 DM10, 4904 EST1. Totale C: 590.828,00€.

SEZIONE REGIONI

Table for regional taxes: 012, 014, 017, 116. Totale E: 183,40€.

SEZIONE IMU E ALTRI TRIBUTI LOCALI

Table for local taxes: 017, 116. Totale E: 183,40€.

SEZIONE IMU E ALTRI TRIBUTI LOCALI

Table for local taxes: A12146, A12146, A13190, A13190. Totale G: 89,42€.

SEZIONE ALTRI ENTI PREVIDENZIALI E ASSICURATIVI

Table for other entities: INAIL. Totale I: 0€.

SEZIONE ALTRI ENTI PREVIDENZIALI E ASSICURATIVI

Table for other entities: Totale M: 0€.

FIRMA

SALDO FINALE EURO 1.139.416,83

ESTREMI DEL VERSAMENTO

Form for payment details: DATA (16/06/2023), CODICE BANCA/POSTE/AGENTE DELLA RISCOSSIONE (03069, 09425), Pagamento effettuato con assegno (banca/postale or circolare/vaglia postale).

SISTEMI S.P.A. - Via Magenta 31 - 40098 COLLENO (TO) - Conforme al Provvedimento del 19/06/2013

FAC SIMILE

MOD. F24 - 2013 - BURE

In the “body” of the form, the taxpayers will have to indicate:

- **Tax codes:** to identify the type of tax to be paid
- **Year/period of reference:** specifies the year / period to which the payment refers, to be reported in four-digit format
- **Additional codes (where applicable):** the code of the region in favour of which the payment is being made must also be specified, if applicable / the cadastral code of the municipality to which the payment is made must also be indicated.

In the most frequent cases, a taxpayer will typically consider:

- **National income tax, VAT , withholding taxes** [section “SEZIONE ERARIO”]
- **Social security** dues [section “SEZIONE INPS”]
- **Local taxes** [section “SEZIONE IMU E ALTRI TRIBUTI LOCALI”], such as municipal and regional taxes
- **National compulsory insurance** dues [section “SEZIONE INAIL”]

Amounts must always be indicated with the first two decimal places, even when equal to zero (for example, if the sum to be paid is 70 euros, “70.00” must be indicated). In the presence of more than one decimal place, the second decimal will be rounded using the following criterion:

- if the third digit is equal to or greater than 5, the amount is rounded up to the nearest cent
- if the third digit is less than 5, the amount is rounded down

When the payment is due by an heir, parent, guardian or curator, the identification data of the person for whom the payment is being made, as well as the tax code and identification code of the person making the payment, must be entered in the appropriate spaces in the "Taxpayer" section.

FAILURE TO PAY

With the tax repentance (or "**ravvedimento operoso**") it is possible to regularize omitted or insufficient payments and other fiscal irregularities, whilst also benefiting from a reduction in penalties.

Not all items that get paid via an F24 form can be paid (spontaneously) late with the "tax repentance" system: in fact, while repentance is allowed to all taxpayers, it can be used for taxes administered by the tax authorities only (social security, for example, being excluded).

Furthermore, the repentance system is not accessible if a notification of liquidation and assessment documents (including communications from automated and formal control of declarations, and documents of contestation and imposition of sanctions and recovery documents) have

been served to the taxpayer by the authorities.

When allowed to do so, tax irregularities can be regularised by spontaneously correcting the violation committed (for example, by filing a supplementary tax return) and paying:

- any tax originally due;
- interest (calculated at the annual legal rate from the day on which the payment should have been made to the day on which it is actually made);
- the penalties (reduced, in the case of tax repentance), to various degrees of discount.

Failure to submit an F24 form with a zero balance will have the taxpayer incur a fine of 100 euros (reduced in proportion to the delay of payment).

OTHER (RESIDUAL) FORMS USED TO PAY TAXES

There are other forms produced by the tax office that can be used to make tax payments – less frequent, but not unnoticeable.

The “F24 Elementi identificativi” form (or “F24 ELIDE”) must be used, in general, for payments that require information that cannot be reported in the ordinary F24 form.

It can be used to pay:

- registration tax, special taxes and fees, stamp duty, penalties and interest relating to the registration of rental and leasing contracts for real estate
- mortgage taxes and duties, special land registry taxes and related accessories

- administrative process fees
- additional tax on motor vehicle tax
- VAT for the extraction of goods from a VAT warehouse
- Penalties imposed by the Competition and Market Authority (AGCM)
- VAT for the registration of vehicles purchased in the intra-Community market (EU car registration VAT)
- Patent rights and trademark taxes

The **F23 form**, used for the payment of some residual types of taxes, fees and penalties, such as fees for state-owned concessions, penalties imposed by judicial and administrative authorities (for example, fines and contraventions).

The “**PagoPA**” form, the use of which we described in the <https://www.dgtax.it/en/payment-of-tax-bills-from-abroad/> how to publication.

FOR MORE INFORMATION PLEASE CONTACT
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