



DGTAX FLASH

2021 BUDGET LAW

LAW 178 DECEMBER 30TH, 2020

THE SENATE HAS APPROVED THE DRAFT BUDGET LAW 2021, WHICH HAS BEEN PUBLISHED ON THE OFFICIAL GAZETTE.
BELOW ARE THE MAIN TAX NEWS RELATING TO **NATURAL PERSONS**

SOCIAL SECURITY CONTRIBUTIONS FOR PROFESSIONALS (co. 20-22)

SELF-EMPLOYED WORKERS AND PROFESSIONALS WITH A TOTAL INCOME, IN 2019, NOT EXCEEDING € 50,000 , WHO HAVE SUFFERED A REDUCTION IN TURNOVER IN 2020 OF AT LEAST 33%, MAY BENEFIT FROM AN EXEMPTION FROM THE PAYMENT OF SOCIAL SECURITY CONTRIBUTIONS

BUILDING BONUS EXTENSION (co. 58-60, 76)

DEDUCTIONS FOR EXPENSES INCURRED FOR ENERGY EFFICIENCY INCREASE WORK, BUILDING RENOVATION, PURCHASE OF FURNITURE AND LARGE HOUSEHOLD APPLIANCES, AS WELL AS FOR THE RECOVERY OR RESTORATION OF THE EXTERNAL FACADE OF BUILDINGS ARE EXTENDED FOR THE YEAR 2021

THE MAXIMUM TOTAL AMOUNT ON WHICH TO CALCULATE THE DEDUCTION FOR THE PURCHASE OF FURNITURE AND HOUSEHOLD APPLIANCES IS RAISED, FROM € 10,000 TO € 16,000.

THE SO-CALLED "GREEN BONUS" IS EXTENDED FOR 2021 AS WELL

ISCRO (co. 386-401)

NEW "ISCRO" INDEMNITY IN FAVOUR OF SELF-EMPLOYED WORKERS ENROLLED IN THE INPS "GESTIONE SEPARATA", WITH A VAT NUMBER THAT HAS BEEN ACTIVE FOR AT LEAST FOUR YEARS, WHO, IN THE YEAR PRIOR TO APPLICATION, HAVE PRODUCED AN INCOME OF LESS THAN 50% OF THE AVERAGE INCOME ACHIEVED IN THE PREVIOUS THREE YEARS, AND, IN ANY EVENT, NOT HIGHER THAN 8,145 EUROS. THE ALLOWANCE IS EQUAL TO 25%, ON A SIX-MONTHLY BASIS, OF THE LAST INCOME CHECKED BY THE TAX AUTHORITIES AND IS PAID BY THE INPS IN 6 MONTHLY PAYMENTS, VARYING FROM A MINIMUM OF € 250 TO A MAXIMUM OF € 800 PER MONTH

HYDRIC BONUS (co. 61-65)

EQUAL TO € 1,000, FOR THE REPLACEMENT OF SANITARYWARE AND APPLIANCES WITH REDUCED DRAINAGE AND WATER FLOW LIMITATION

ELECTRIC VEHICLES (co. 77)

IN FAVOUR OF PEOPLE WITH ISEE LESS THAN € 30,000, EQUAL TO 40% FOR THE PURCHASE OF NEW VEHICLES POWERED EXCLUSIVELY BY ELECTRICITY WITH LIST PRICE LOWER THAN € 30,000

SUPERBONUS 110% (co. 66-75)

EXTENDED TO JUNE 30TH, 2022, EVEN ON BUILDINGS CONSISTING OF TWO TO FOUR UNITS, EVEN IF JOINTLY OWNED

LOTTERY OF RECEIPTS (co. 1095)

PARTICIPATION IN THE LOTTERY OF RECEIPTS IS LIMITED TO THOSE WHO PAY PURCHASES WITH ELECTRONIC MEANS OF PAYMENT. PAYMENTS MADE IN CASH ARE, THEREFORE, EXCLUDED

SIGHT PROTECTION FUND (co. 437-439)

DISBURSEMENT OF A ONE-OFF CONTRIBUTION OF € 50 FOR THE PURCHASE OF EYEGLASSES OR CORRECTIVE CONTACT LENSES, IN FAVOR OF FAMILIES WITH AN ANNUAL "ISEE" NOT EXCEEDING € 10,000

BONUS TV 4.0 (co. 614-615)

A FUND HAS BEEN SET UP FOR THE PURCHASE AND DISPOSAL OF OBSOLETE TV SETS THAT ARE NOT SUITABLE FOR THE RECEPTION OF PROGRAMS WITH THE NEW "DVB-T2" TECHNOLOGY

CASHBACK PROGRAM (co. 1097)

REFUNDS OBTAINED WITH THE CASHBACK PROGRAM DO NOT CONTRIBUTE TO FORMING THE INCOME OF THE RECIPIENT AND ARE NOT SUBJECT TO ANY TAX LEVY

WATER PURIFIERS (co. 1087-1089)

FOR THE PURCHASE OF FILTERING SYSTEMS, MINERALIZATION, COOLING AND ADDITION OF FOOD-GRADE CARBON DIOXIDE, EQUAL TO 50% OF THE EXPENDITURE INCURRED UNTIL DECEMBER, 30TH 2022 AND WITHIN THE LIMIT OF € 1,000

FOR MORE INFORMATION PLEASE CONTACT

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