

## INSURANCE OBLIGATION AGAINST CATASTROPHS

Article 1 co. 101-111 of Law 213/2023 introduced the **obligation to underwrite an insurance policy** to protect against catastrophs **by 31/12/2024** for companies with registered office and for those with a permanent establishment in Italy, which are required to be registered in the Register of Companies pursuant to Article 2188 of the Italian Civil Code.

The policy has to cover damage relating to the assets identified in Article 2424 co. 1 of the Italian Civil Code, Assets section, item B-II, no. 1), 2) and 3) (land and buildings, plant and machinery, industrial and commercial equipment) directly caused by natural disasters and catastrophic events occurring within the national territory (earthquakes, floods, landslides, inundations and flooding).

If the obligation is not fulfilled, such circumstance will be taken into account in the allocation of contributions, subsidies or facilitations of financial nature from public resources, also with reference to those provided for during calamitous and catastrophic events.

In the absence of the indicated asset classes, the insurance is not required.

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## NEW TAX RETURN DEADLINES

The “Adempimenti” Decree (Legislative Decree 1/2024), recently published in the Official Gazette, resolved:

- The anticipation of the deadline for the e-filing of national and regional income tax returns:
  - for natural persons: to **30<sup>th</sup> September** of each year (instead of 30/11);
  - for juridical persons: to the **last day of the 9<sup>th</sup> month following** (instead of 11<sup>th</sup>) the end of the tax period.
- The change the method of payment in instalments of the balance/first advance payment of taxes:
  - by extending the maximum instalment period until December (instead of November); the last instalment may, therefore, fall due after the deadline for payment of the 2<sup>nd</sup> instalment (the deadline for which remains unchanged)
  - unifying the payment deadlines for instalments on the 16th of the month (as already provided for VAT holders).

No changes have been made in relation to the deadlines for filing returns in the presence of extraordinary transactions.

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## HOLDER OF ACCOUNTING RECORDS

If a client, whatever the reason for termination, does not take action within 30 days, the custodian of books within the **following 60 days** - after notification to the client via PEC or registered letter - may declare the **end of the accounting records holder** mandate by filing the termination of the assignment report, which will be captured in the tax authorities' system and also entered in the “tax box” of the taxpayer. From that moment on, the place of storage is presumed to be the taxpayer's tax domicile.

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## “TS” SYSTEM

Article 12 of the draft legislative decree on the “Rationalisation and simplification of rules on tax compliance” provides that the entities required to send the data on healthcare expenses to the “**Sistema Tessera Sanitaria**” (Health Insurance Card System), for the preparation by the Revenue Agency of the pre-filled tax return, from 2024 onwards shall **file the data every six months**

DEADLINE	FULFILMENT
30/09	expenses incurred in the first semester
31/01	expenses incurred in thesecond semester

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