



FRINGE BENEFIT EUR 3,000 WITH DEPENDENT CHILDREN

Article 40 of the so-called "Work decree" law, published in the Italian Official Gazette No. 103 of May 4th, 2023, provided for the **increase, for 2023**, of the **non-taxable threshold** of fringe **benefits to €3,000 for employees with children** for tax purposes only, while remaining at **€258.23 for all other employees**.

According to this provision, children are considered tax dependent if they are under 24 years of age and if they have received an income of EUR 4,000 or less during the year; if they are over 24 years of age, they are considered dependent if they have received an annual total income of no more than EUR 2,840.51. The social security relevance is still to be confirmed.

BENEFICIAL OWNER REGISTER

The register of **beneficial owners** was established by Legislative Decree no. 231/2007 and is regulated by Ministerial Decree no. 55/2022. The publication of the operating decrees by the Ministry of Companies and Made in Italy is imminent: all companies, branches, associations, foundations and trusts will soon have to **file** info on their beneficial owners **to the register of companies - by means of a digitally signed report**.

EXTRAORDINARY DECLARATION FOR REAL ESTATE IN FRANCE

All **property owners** in France, **including non-residents**, are required to make a **one-off declaration** to the transalpine Directorate General of Taxes **by June 30th, 2023**.

The law requires, for occupied properties, to report the identity of the occupants.

For 'private' persons, the declaration can be made online via the 'Biens immobiliers' service of the 'Espace particulier' subsection of the www.impots.gouv.fr website, for which a special authentication is required.

“ROTTAMAZIONE QUATER”

The Ministry of Economy and Finance, with press release no. 68 of 21 April 2023, announced the general postponement of the deadline for submitting applications for the special **“Rottamazione - quater” tax amnesty** procedure.

The deadline for submitting applications is now April 30th to June 30th 2023.

Consequently, the date by which the Agenzia Entrate Riscossione will transmit to the interested parties (who have submitted the aforementioned applications) the deadline of **September 30th 2023** (compared to the original deadline of June 30th, also in consideration of the summer break) is postponed to September 30th, 2023.

PHOTO CREDITS: ANDREA CHERCHI

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