

# DGTAX FLASH

## SECOND TAX ADVANCE PAYMENT POSTPONED UNTIL APRIL 30<sup>TH</sup>, 2021

LAW 106/2020 CONFIRMED THE EXTENSION -  
FOR SRI SUBJECTS WITH REVENUES UP TO  
5,164,569 EURO THAT IN THE FIRST HALF OF  
2020 HAVE SUFFERED A DECREASE IN  
TURNOVER OF AT LEAST ONE THIRD  
(COMPARED TO 2019)

### CORRECTION OF 730 RETURN BY OCT. 26<sup>TH</sup>

IF THE TAXPAYER REALIZES THAT  
NOT ALL ITEMS TO BE MENTIONED  
IN THE RETURN HAVE BEEN  
PROVIDED, AND THE SUPPLEMENT  
AND/OR ADJUSTMENT THEREOF  
RESULTS IN A HIGHER CREDIT OR A  
LOWER DEBT

### PAYMENTS

### REGULARISATION AT 31/10

FOR BALANCE AND FIRST ADVANCE  
PAYMENT OF INCOME TAXES, WITH AN  
INCREASE OF 0.8%, FOR SRI SUBJECTS  
WITH REVENUES UP TO € 5,164,569, AND  
WITH A 33% DECREASE IN TURNOVER  
IN THE FIRST HALF OF 2020  
(COMPARED TO 2019)

### NOTARY'S PENSION FUND DEDUCTION

WITH RESOLUTION N.66, THE TAX  
AUTHORITIES CONFIRMED THE  
CONSOLIDATED JURISPRUDENCE -  
SPECIFYING THAT THE  
CONTRIBUTIONS TO THE NOTARY'S  
PENSION FUNDS BE DEDUCTED FROM  
TAXABLE INCOME

### RENOVATION - 110% "SUPERBONUS"

REPORT N. 283847/2020 HAS  
CONFIRMED IT IS POSSIBLE TO  
REQUEST A DISCOUNT ON THE  
INVOICES OR TO SELL THE REAL  
ESTATE RENOVATION 110%  
"SUPERBONUS" CREDIT

FOR MORE INFORMATION PLEASE CONTACT

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