

ITALIAN TAX REFORM

Implementation Status

JANUARY 16, 2024

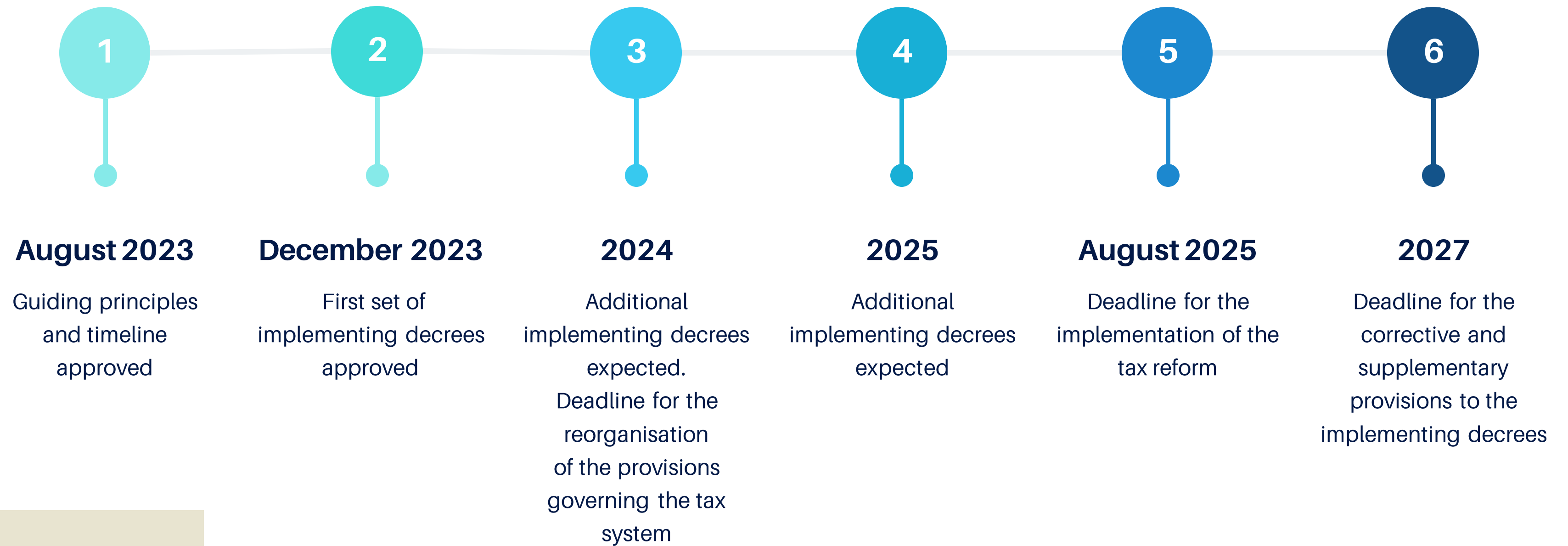
ITALIAN TAX REFORM

Implementation Status as of January 11, 2024

Italian Tax Reform Timeline	2	Implementing Decrees Highlights	7
Guiding Principles	3	Alma LED Tax Reform Team	12
Implementing Decrees Approved	6		

ITALIAN TAX REFORM TIMELINE

Updated as of January 11, 2024



GUIDING PRINCIPLES

Introduced by Law 9 August 2023 no. 111



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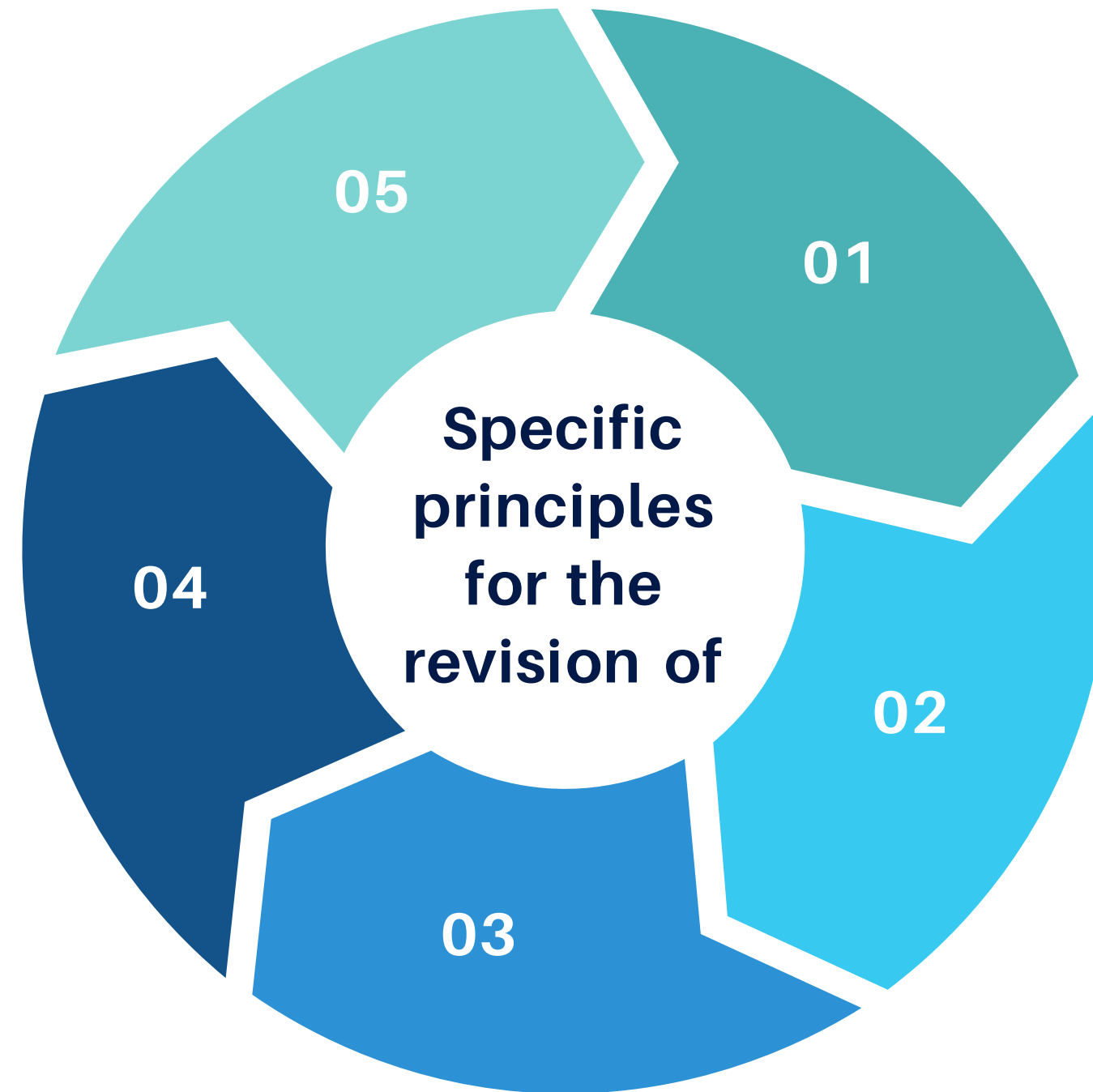


GUIDING PRINCIPLES

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- 5 Tax Procedures**
- Tax return and payment obligations
 - Tax assessment procedure
 - Tax collection system
 - Tax litigation

- 4 Penalties**
- Administrative penalties
 - Criminal penalties



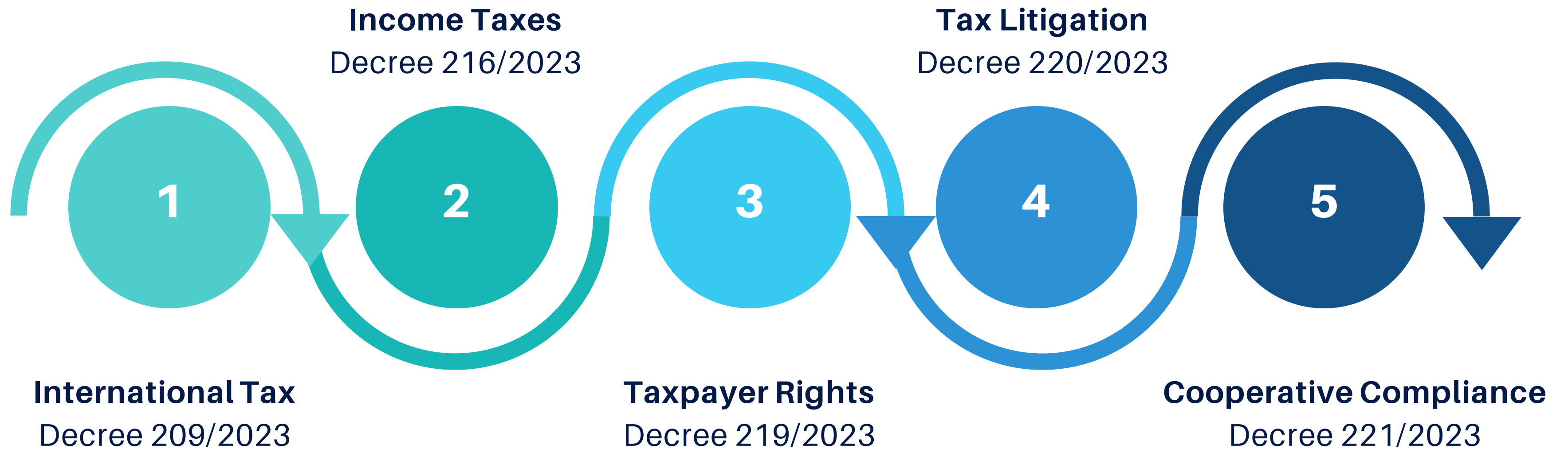
3 Taxpayer Rights

- 1 Income Taxes**
- Personal income tax (IRPEF)
 - Corporate income tax (IRES)
 - Regional business tax (IRAP)

- 2 VAT and Other Taxes**
- VAT
 - Registration tax
 - Inheritance and gift tax
 - Stamp duty
 - Custom duties
 - Excise duties
 - Other indirect taxes
 - Taxation of public gaming

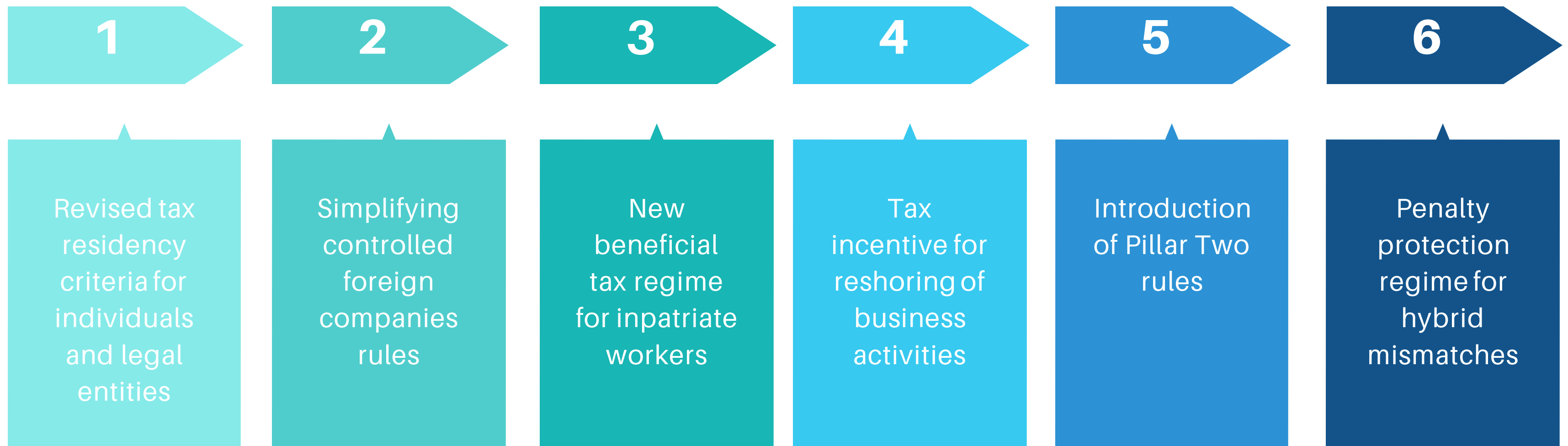
IMPLEMENTING DECREES APPROVED

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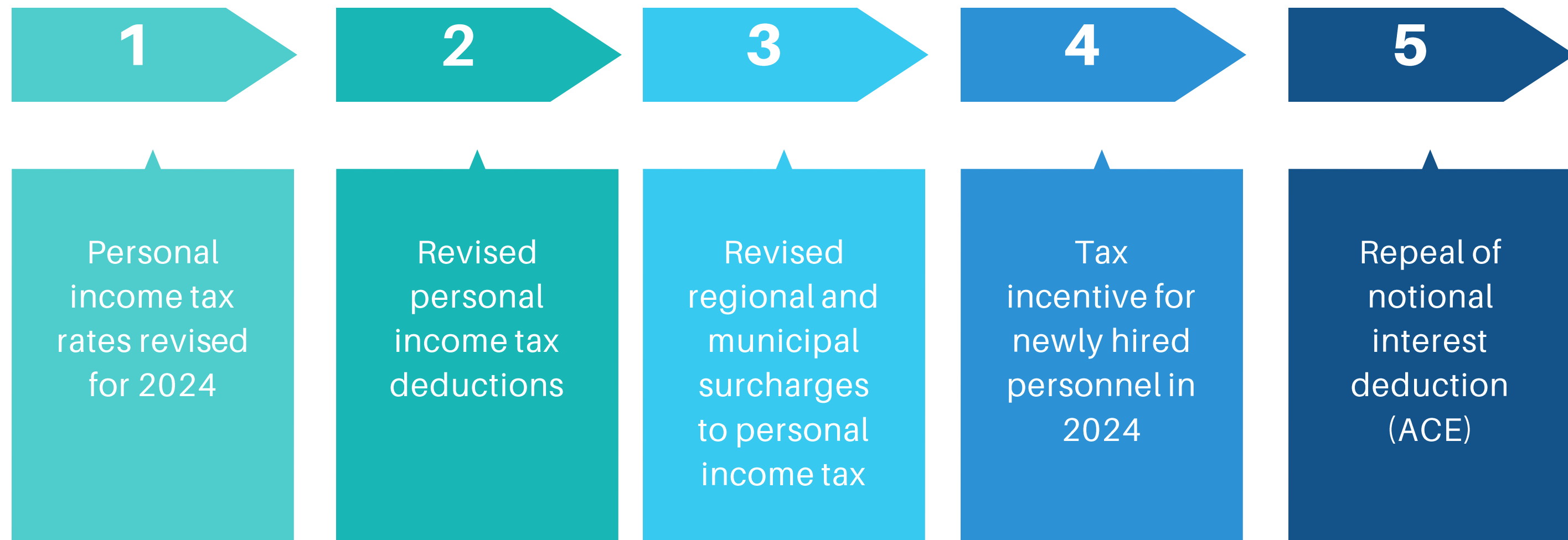
1. INTERNATIONAL TAX DECREE - HIGHLIGHTS

Decree 27 December 2023 no. 209



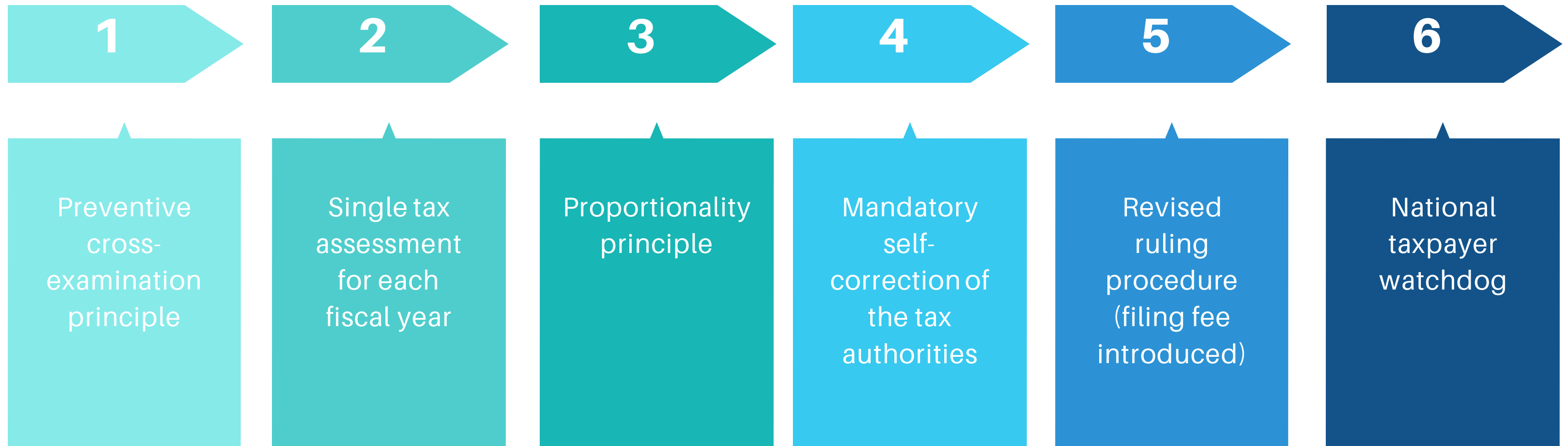
2. INCOME TAXES DECREE - HIGHLIGHTS

Decree 30 December 2023 no. 216



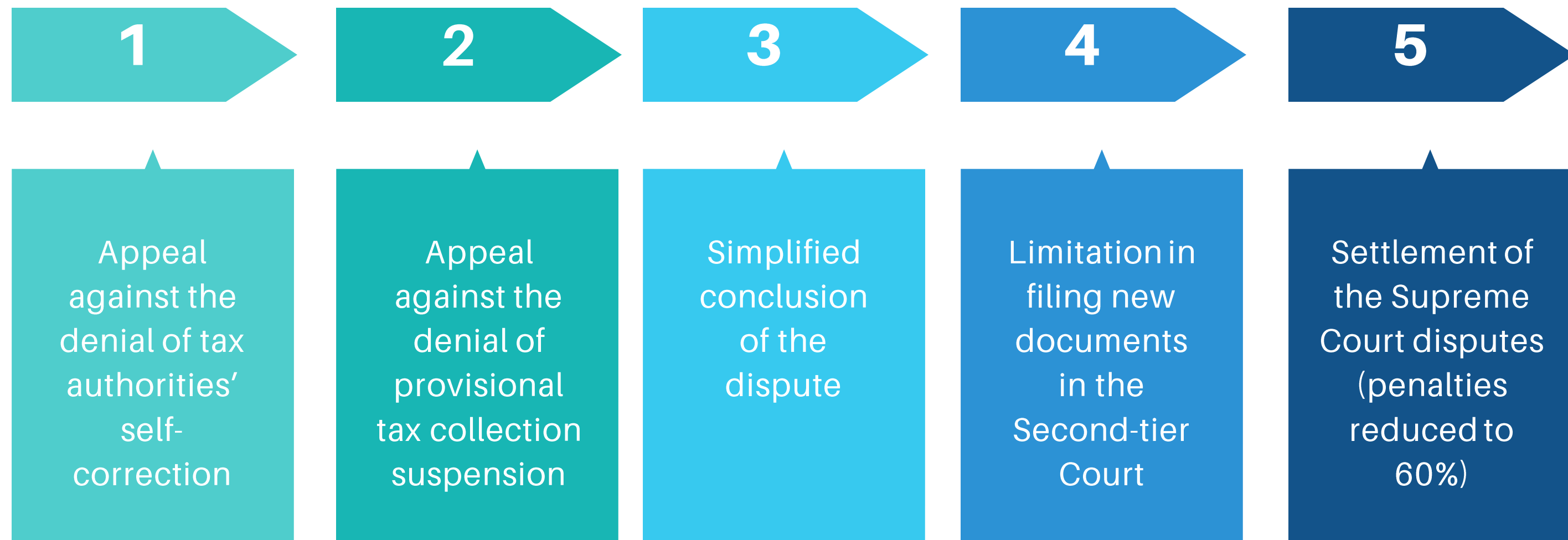
3. TAXPAYER RIGHTS DECREE - HIGHLIGHTS

Decree 30 December 2023 no. 219



4. TAX LITIGATION DECREE - HIGHLIGHTS

Decree 30 December 2023 no. 220



5. COOPERATIVE COMPLIANCE DECREE - HIGHLIGHTS

Decree 30 December 2023 no. 221



ALMA LED TAX REFORM TEAM

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