

newsletter  
**MAY 2017**

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**ON FOCUS**



Studio  
**Arlati Ghislandi**

CONSULENZA  
DEL LAVORO E FISCALE

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### **Payments via F24 electronic form for credit/debit offsets**

Since April 24th, 2017, new regulations are effective on the obligation to use the electronic F24 form for tax balances. New regulations are included in Law decree no. 50/2017.

New regulations concerns subject in possession of VAT positions who intend to balance annual or periodic credits related to VAT or income tax and related local additional, withholdings, substitutive taxes, regional tax on business and tax credits to be shown on the RU box in the income declaration form.

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### **Family check – income brackets for the July 2017 – June 2018 period**

INPS has set income levels for the payment of family checks from July 2017 to June 2018. Amounts set for the previous year are confirmed.

According to ISTAT calculations, the percentile variation of prices for consumers between 2015 and 2016 resulted equal to – 0,1%.

Income levels set for 2016, as well as corresponding amounts set for the family check, to be applied between July 2017 and June 2018, are kept unchanged also for 2017.

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### **Mandatory hires and news on compliance certification**

The Metropolitan City of Milan has stated that, starting from June 1st, 2017, procedure for the examination of compliance declarations released by companies in occasion of tender contracts will be managed electronically in its entirety.

We remind that such declaration, necessary for participation to tender contract bids, is the declaration in which the Company's legal representative of a company declares compliance – or non-compliance due to lack of a related obligation – upon mandatory hire obligations.