

newsletter
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ON FOCUS



Studio
Arlati Ghislandi

CONSULENZA
DEL LAVORO E FISCALE

Facilitations for people who move their fiscal residency to Italy

Agenzia delle Entrate has provided clarifications on the facilitated taxation provided for people who move their fiscal residency to Italy.

Agenzia provided specific clarifications upon facilitations for:

- Researchers and teachers (art. 44, Law Decree no. 78/2010);
- Repatriated employees (art. 16, Legislative Decree no. 147/2015);
- People who move their fiscal residency to Italy (art. 24-bis, Presidential Decree no. 917/1986).

Tax equalization for “Renzi bonus” and credits resulting from 730 form, no obligation to use Entratel/Fisconline

Agenzia delle Entrate has provided clarifications on the new obligation, for subject possessing a VAT position, to use, for compensation of credits via F24 form, only electronic services provided by the Agency itself.

The Agenzia has specified that such obligation doesn't extend to F24 forms with compensation of:

- credits related to “Renzi bonus” (art. 13, c. 1-bis of TUIR);
- credits reimbursed to employees and resulting from 730 tax return forms.

Smart working is now Law

Law no. 81 of May 22, 2017, has been published on issue no. 135 of the Official Gazette, upon “*measures for the protection of self-employed, non-entrepreneurial work and measures for flexibility of times and places of subordinate work*”.

“Smart working”, or “agile work”, a new form of subordinate employment aimed at increasing the competitiveness of companies and facilitating the harmonization of life and work, is therefore now operational.

“Smart working” is not a new type of contract, but rather an alternate form of execution of the employment relationship.

APE Social pension – requests may now be submitted

The decree for the full operational status of APE social pension, which also precisely defines the intended recipients of this new type of pension and the bureaucratic procedure for the submission of requests, has been published on the Official Gazette.

The Decree is effective since June 17, 2017.

New occasional work

Law no. 96 of June 21, 2017, inclusive of new regulations on occasional work, has been published on Official Gazette no. 144 of June 21, 2017.

The law is effective since June 23, 2017. Its field of application is no longer extended to all fields of activity and is now restricted to certain types of activity.