

newsletter
DECEMBER 2018

**REGULATION
AND PRACTICE**



Studio
Arlati Ghislandi

CONSULENZA
DEL LAVORO E FISCALE

Tax decree: conversion law published on the Official Gazette

Law no. 136 of 17 December 2018, converting Law Decree no. 119 of 23 October 2018, on “Urgent regulations on fiscal and financial issues”, has been published on the Official Gazette.

È stata pubblicata nella Gazzetta Ufficiale n. 293 del 18 dicembre 2018 la Legge n. 136 del 17 dicembre 2018 di conversione del Decreto Legge n. 119 del 23 ottobre 2018, recante “Disposizioni urgenti in materia fiscale e finanziaria”.

The following sections have been amended:

- extension of children bonus (art. 23 quater);
- special mobility treatment for Termini Imerese and Gela areas (art. 25 bis);
- regulations on “fiscal peace”.

New regulations are effective since 19 December 2018.

Childbirth bonus: INPS instructions

INPS message no. 4569 of 6 December 2018 confirms that a declaration must be presented in order to request childbirth bonus, also specifying data of the newborn, adopted or fostered child for whom the benefit is requested.

Solidarity fund: INPS instructions for credit and national railway system

INPS, with message no. 4622 of 11 December 2018, clarified that, for years 2018 and beyond, funds for salary integration in credit and cooperative credit sectors and for the national railway system will be monitored using the so-called “mobile 2-year period” criteria.

Earthquakes: INPS instructions for the payment of suspended social contribution

With message no. 4378 of 23 November 2018, INPS provides operational instructions for the payment of social contribution suspended following earthquakes in Lazio, Marche, Umbria and Abruzzo in August - October 2016 and January 2017.