

newsletter  
**APRIL 2019**

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**OVERVIEW ONFOCUS NEWS  
APRIL 2019**



Studio  
**Arlati Ghislandi**

CONSULENZA  
DEL LAVORO E FISCALE

**Flat tax – early interpretations by Agenzia delle Entrate**

*Circular message 26 April 2019, no. 19*

Agenzia delle Entrate provided clarifications on the application of the flat tax regimen, as amended by budget law 2019 – which widened its range of application – in order to prevent artificial divisions between self-employed work and company business as well as artificial transformation from subordinate to self-employed work.

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**Early retirement - clarifications**

*Circular message 19 April 2019, no. 18*

INPS provided clarifications on new regulations introduced by Law Decree no. 4 of 28 January 2019, converted – with amendments – into Law 28 March 2019, no. 26.

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**2019 INAIL self-assessment – operational instructions**

*Circular message 17 April 2019, no. 17*

INAIL divulged early operational instructions for the 2018/2019 self-assessment, in light of important amendments temporarily brought by Budget Law 2019 and recent inter-ministerial decrees, which introduced new tariffs for the insurance against work-related injuries and occupational illness.