

newsletter  
**AUGUST 2019**

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**REGULATION  
AND PRACTICE**



Studio  
**Arlati Ghislandi**

CONSULENZA  
DEL LAVORO E FISCALE

### **INAIL: new regulations for the payment in arrears of debts**

INAIL, with circular message no. 22/2019, divulges its Presidential decision no. 227/2019, modifying regulations for the payment in arrears (up to 24 instalments) of social contribution debts for premiums and ancillary sums (art. 2, par. 11, Law no. 389/89). New regulations:

- simplify conditions for the concession of payment in arrears upon the debtor's request, deleting the obligation to proceed to a payment in advance together with the submission of the request, and
  - punctually regulates conditions for the concession, revocation and deletion of the benefit, also considering the need to support the procedure with a specific online service and an internal application.
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### **INPS: TFR/TFS functions available**

With message no. 2939/2019, INPS informs that, effective from the 29th of July 2019, the application allowing employees and employers to submit requests of voluntary payment of periods uncovered by social contribution for TFR/TFS purposes.

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### **Pending litigations and payment injunctions: denial of facilitated settlement**

Answering query no. 329/2019, Agenzia delle Entrate stated that litigations on payment injunctions may not be solved via facilitated settlement pursuant to art. 6, Law Decree no. 119/2018.

The Authority bases its decision on circular message no. 6/E 2019, excluding acts of mere collection from the scope of facilitated settlement.