

## *Assessment: reduced terms*

The one-year reduction of the standard verification with regard to VAT and direct taxes for those who opt for the electronic transmission of invoice data or the fees is subject to the traceability of payments made and received in excess of 30 Euros.

## *Bonus south Italy : clarification*

In instances related to the south 2016-2019 investment bonuses can not be inserted completed investments, even if incurred after January, 1<sup>st</sup>, 2016, this according to what is contained in Circular. 34 / E of August 3, the Inland Revenue. Businesses that have misinterpreted the norm and that they thought as sufficient that the investment was made after January, 1<sup>st</sup>, 2016 must now reconsider everything to avoid the risk of incurring heavy penalties.

## *Income 2012: 90,000 new anomaly communications*

The Agency sends 90,000 new letters with the information needed to enable taxpayers who are natural persons to remedy the mistakes made in the declarations of 2012 and public income on its website a "calculator" online free, it made just to help them take advantage of the reduced penalties for repentance industrious in the event that they have received a notice of compliance promotion for the tax year 2012. with the new tool is already possible to calculate a few simple steps the penalties and interest resulting from repentance for personal income tax, and additional contribution solidarity.