

## *Compensation claims from legal aid*

Launch of the compensation of tax debts with credits for expenses, fees and charges paid to lawyers who have rendered professional services of legal aid paid by the State. The novelty is the result of the provisions of the 2016 Stability Law to limit the negative effects resulting from the delays in payment of these receivables. Specifically, the rule introduced by art. 1, paragraph 778, Law no. 208/2015 provides that, from 2016, the lawyers who boast credits for expenses, fees and charges relating to legal aid activities, which arose under Article. 82 et seq of the Consolidated Text of court costs (Presidential Decree no. 115/2002), are allowed to offset tax liabilities. Among these, the rule continues, it is to include any dues and taxes, including value added tax.

## *730 supplementary by October 25<sup>th</sup>*

730 additional one can present the taxpayer who has sent a 730/2016 model and that, beyond the terms of ordinary presentation, you realize you have made mistakes or omissions whose correction will lead to higher refund, less debt, or not affect the determination tax resulted from the original statement. The integrative model 730 must be submitted, by **October 25<sup>th</sup> 2016** at the CAF-employees or to a qualified professional, even if the assistance had previously been paid by the withholding agent.

## *Failure to pay VAT*

It allowed the compensation of the periodic VAT debt, and the subsequent repentance of sanctions, with the VAT credit accrued in the quarter following that breach. This possibility has been recognized by the Inland Revenue in its Circular no. 42 / E of October 12<sup>th</sup> 2016.