

Vat 2016

The VAT return 2016 relative to the year 2015, contains a new framework dedicated to suppliers of regular exporters. As from 2017, and then with reference to the year 2016, the VAT return must be filed autonomously by the end of February. This forecast carries with it the obligation to repeal present by the end of the said month the annual communication of VAT data. The law of Stability for 2015 has extended the application of the reverse hypothesis internal charge to supplies of cleaning services, demolition, equipment installation and building completion, as well as the transfer of gas emission allowances greenhouse , the transfer of other units that may be used by operators to the supply of gas and electricity, to a taxable dealer and pallet sales recovered to subsequent cycles of use to first.

Reassessment second advance income tax

For taxpayers who use tax assistance expires September 30th , 2016 the deadline to request the withholding agent, under its responsibility, the making of a reduced payment of the second or only advance installment for the year 2016; you can also request not to make any payment.

Workers close to retirement

For workers close to retirement opens up the possibility of early retirement benefits due to two institutions: the EPA or early retirement and part-time subsidized. Both institutions are aimed at encouraging access to retirement for those who are close to the maturation of the right to receive the old-age treatment. The government is still working on the advance pension - EPA, the new measure flexible financing that should be governed by the law of balance in 2017 and enter into force from next year it will be possible to anticipate up to 3 years and 7 months maturation of the right to old-age treatment through a bank loan secured to be repaid over a maximum period of twenty years after obtaining his retirement.