

Mid-August: stop Equitalia folders

Stop the tax assessments in August. Equitalia suspending the notification of the folders in the two middle weeks of August: the operation "zero-folder" will start on August 8th. This was decided by the CEO of Equitalia, Ernesto Maria Ruffini who asked to structures of collecting societies and therefore the postal operators, to suspend the service of documents in the 14 central days of August. From 8th to 22th August will therefore "frozen" 273 854 instruments that should be notified by mail to add 86,337 to be sent by certified mail (Pec), for a total of just over 360,000 folders instead will "blocked." Acts 'binding', though, about 20,000, will still be submitted.

Tax contentious: suspension from August 1st to 31st

From 1st August triggered the suspension of the procedural deadlines, not only in the ordinary and administrative legal jurisdiction, but also for the tax process. Under Article. 1 of Law 742/1969, as amended by art. 16 of Law no. 162 of 2014, the course of the procedural deadlines "is suspended by law from August 1st to 31st each year, and resumed from the end of the suspension period"; also "where the course begins during the suspension period, the beginning itself is changed to the end of that period." In particular, since the notice of assessment or judgment may be appealed within 60 days from the date of notification, if at that time you insert the month of August the deadline for an appeal is extended by 31 days. Same fate for those acts whose value does not exceed 20 thousand euro, subject to complaint / mediation: in this case, after the service of the application entity levying, we must add the 31 days of suspension to the 90 required by law. Ditto for the appearance in court. The working suspension affect the periods for filing with the secretariats of the tax commissions of explanatory documents and memoirs, as well, with some exceptions, on payment delays related to acts open to challenge.