

Since July 20th , the new mode of creation with digital signature Ltd. innovative startups

On July 1st , the Ministry of Economic Development issued the Decree of 1st July 2016 and Circular no. 3691 / C, in order to provide the necessary tools and at the same time shed light on the content and consequences of the new procedure for setting up digital derogation of codicistiche rules introduced by Article 10a paragraph. 4 D.L. n. 3/2015. Since **July 20th** , 2016 will be possible to set up a limited liability company for innovative start-ups, without the intervention of the notary using the **startup.registroimprese.it** platform. The new type of formation by the digital signature is not mandatory, it is a choice, as, start-ups can always use the traditional route of the constitution by notarial deed.

Model 730/2016 sent by July 22th

It is due to expire on July 22th , 2016 the deadline for submission of 730 presented by CAF-employees or licensed professionals, or presented in precisely by the taxpayer.

Imu statement with penalties of 5% until July 30th

Through active repentance, there is still time to remedy omissions or errors related to IMU-Tasi declaration of 2015, expired on 30th June. Starting this year, also it debuts the new deadline of July 30th, valid for use of the 5% reduced penalty. Not all violations can, however be regularized. The most important case concerns property goods of the construction companies.