

COVID-19

Decree-Law no. 23 of 8 April 2020

New rules on the suspension of the period allowed for taxing authorities' activities and of the limitation period for judicial proceedings. Provisions concerning tax litigation proceedings

EXTENDED SUSPENSION OF CIVIL, CRIMINAL, ACCOUNTING, TAX AND MILITARY COURT HEARINGS

Article 36

Article 36 of the Decree has further extended the suspension of civil, criminal, accounting, tax and military court hearings.

ELIGIBLE PERSONS

Everyone.

MEASURES ADOPTED

All hearings in civil and criminal proceedings scheduled between 9 March 2020 and 11 May (the earlier date was 15 April 2020¹) have automatically been deferred to a date subsequent to 11 May 2020.

Furthermore, the limitation period for filing an appeal before provincial tax courts and for filing the complaint pursuant to article 17-*bis*, comma 2 of Legislative Decree no. 546 of 31 December 1992, has been suspended between 9 March 2020 and 11 May 2020.

The extension to 11 May 2020 also applies to the functions and activities of *Corte dei Conti* (Italian supreme audit court).

¹ Article 83, comma 1 and comma 2 of Decree-Law no. 18 of 17 March 2020.

NOTA BENE

The extension to 11 May 2020 does not apply to criminal proceedings whose limitation period under article 304 of the Italian code of criminal proceedings expires in the six months following 11 May 2020 (article 304 concerns the suspension of the maximum period for remand in custody - *custodia cautelare*).

PROVISIONS CONCERNING TAX LITIGATION PROCEEDINGS AND SERVICE OF PAYMENT DEMANDS FOR *CONTRIBUTO UNIFICATO* (standard court fees)

Article 29

Article 29 of the Decree has extended the obligation for all parties to submit judicial documents electronically, even if the dispute was initiated by an exchange of hard-copy documents.

PARTIES CONCERNED

Anyone involved in tax litigation proceedings.

MEASURES ADOPTED

The service and filing of all documents following an entry of appearance, and of all court decisions, may only be made electronically as described in the Ministry of Economy and Finance Decree no. 163 of 23 December 2013 and subsequent implementing decrees.

NOTA BENE

Judicial offices may serve the penalty payment demands in connection with the non-payment or partial payment of standard court fees ("*Contributo Unificato*") by certified email (PEC) or, if not available, at the Office of the Secretariat of the Tax Courts, or the competent court's clerk office. Service by PEC shall be allowed if the penalty payment is claimed in the payment demand referred to in article 248 of Presidential Decree no. 115 of 30 May 2002 (the body of laws and regulations on court fees - *Testo unico delle disposizioni legislative e regolamentari in materia di spese di giustizia*).

IMPORTANT!

Article 29, comma 3 of the Decree has realigned the period of suspension of court hearings for both parties to tax litigation proceedings. The law provides that, by way of derogation from the term provided by article 67, comma 1 of Decree-Law no. 18 of 17 March 2020, the suspension of hearings also applies to litigation proceedings with the taxing authorities.

The explanatory report to the Decree law specifies that "*the date until which hearings have been suspended – set at 31 May 2020 for litigation proceedings with the taxing authorities by article 67,*

comma 1 of Decree-Law 18/2020 – has been brought forward to 11 May 2020, which is the date set by article 37 of this Decree”.

For additional information, please contact:

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