



## NEWSLETTER NO. 3 - 2023

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### 2023 CERTIFICATIONS ON INCOME

Dear Clients,

please be herewith reminded that certifications on income of employees and self-employed workers as well as on other income ("*certificazione unica* – CU") must be submitted online to the Italian tax authority **by 16 March 2023** at the latest.

With decision no. 14392 of 17 January 2023, the Italian tax authority has approved the certification forms for 2022 ("CU 2023"), together with the respective fill-in instructions and taxpayers information.

#### PREAMBLE

In order to fulfil the above-mentioned obligation, withholding agents must:

- file a detailed "regular" form with the Italian tax authority **no later than by 16 March 2023** in order for the Italian tax authority to collect all data required for pre-filing the individuals' tax returns (730/2023 and RED-DITI 2023 PF forms) and the withholding agents reports (770/2023 forms);
- hand over the "summary" of certification, which contains less detailed information than the "regular" form, to the income recipients **no later than by 16 March 2023**.

Section 1 (933) of the Italian law 205 as of 27 December 2017 (2018 Budget Law) sets forth that certifications on income that do not contain any data to be used for the pre-filing of tax returns may be submitted to the Italian tax authority no later than by the deadline set forth for the online filing of the 770 forms (31 October).

#### 1. Personal and material scope of application

This certification must be submitted by all those who, in 2023, paid sums or valuables subject to withholding tax as:

- wages and salaries and similar income;
- self-employment income under section 53 of the Italian Tax Code (TUIR);
- commissions of any kind, subject to withholding tax according to section 25-bis of the Italian DPR 600/1973;
- provisions from doorstep selling under section 19 of the Italian legislative decree 114/98;
- considerations for procurement contracts subject to withholding tax under section 25-ter of the Italian DPR 600/1973;
- other income under section 67 of the Italian Tax Code (TUIR) (e.g. non-regular self-employment, remuneration for amateur sporting participants, etc.);

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- fees and rental income for short-term leases, including subleases and concession of use to third parties effected for consideration by the user;
- compensation due on termination of agency contracts, on termination from the office of notary and on the termination of sporting activities, if exercised under a self-employed working relationship;
- remuneration paid further to third party seizure pursuant to section 21 (15) of the Italian law 449 as of 27 December 1997;
- sums paid further to expropriation procedures under section 11 of the Italian law 413 as of 30 December 1991;
- social security contributions and insurance premiums to the Italian Social Insurance Institute (INPS) and other bodies;
- INPS insurances.

The 2023 certifications on income must be used also to certify any amount of income paid in 2022 that is not to be included in the tax base and in the social security base.

However, certifications on income do not apply in order to certify:

- dividends and similar income as well as withholding or substitute taxes applied, which must continue to be certified by using the relevant CUPE form (as approved by resolution 10663 of 15 January 2019 issued by the Italian tax authority and amended on 11 February 2021);
- capital gains for which a plain paper certification containing the following continues to apply: general data and tax code of the taxpayer; type, subject and date of transaction; quantity of the transaction's financial assets; any contingent fees, differences and bonuses;
- interest and other financial income which continues to be certified on plain paper, as long as the amount of the sums and valuables paid, gross and net of any contingent deductions due, and withholding taxes applied, are certified.

Please bear in mind that certifications on income must be

used also to certify the amount of income received by individuals in 2022 (i) under special taxation schemes (minimum or flat-tax taxpayers) and (ii) not subjected to any withholding tax.

Finally, certifications on income must also be issued by employers who are not withholding agents: i) limited to social security contribution data relating to the Italian Social Insurance Institute (INPS); ii) excluding domestic workers to whom a simplified declaration must be delivered.

### 2. 2023 News

Please find below the most important news on the new form to be used for the certification on income:

- amendment of the tax benefit for income from employment and similar income by reducing the income limit for the entitlement to the tax benefit from EUR 28,000.00 to EUR 15,000.00; for taxpayers with a total income between EUR 15,000.00 and EUR 28,000.00 a safeguard clause has been introduced, according to which the above tax benefit is granted as the difference between the sum of certain tax relief and the income tax (gross) to the maximum extent of EUR 1,200.00 per year;
- amendment of income tax rates and income tax brackets applicable as of 1 January 2022;
- tax relief restructuring according to the type of income;
- repeal of income tax relief pursuant to section 2 Law Decree 3/2020 for recipients of income from employment (except for pensioners) and similar income totalling between EUR 28,000.00 and EUR 40,000.00, since such tax relief will be absorbed by the new tax relief pursuant to section 13 DPR 917/1986;
- scheme for the comprehensive family allowance pursuant to Legislative Decree 230/2021 and subsequent amendment of the regulation for the income tax relief for dependent children pursuant to section 12 DPR 917/1986;
- increase of the tax-exempt fringe benefit pursuant to section 12 Decree Law 115/2022 to EUR 3,000.00.
- provisions according to which so-called "fuel vouchers" or similar vouchers for the purchase of fuel up to EUR

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200.00 per employee are not included in the tax base (subject to the regulation of the limit provided for the fringe benefit);

- traceability of the tax scheme extension provided for in section 44 Law Decree 78/2010 for lecturers and researchers who have transferred their tax residence to Italy before 2020 and have already benefited from such tax scheme as of 31 December 2019 and have opted for the extension of such tax benefit.

### 3. Filing deadline

Please be hereby reminded that withholding agents must submit income certifications for the tax year 2022 online **by 16 March 2023**. To this purpose, the Italian tax authority has published a form contained in decision no. 14392/2023.

This certification replaces the certification on self-employed income released on plain paper. Withholding agents must hand over the income certification 2023 (tax year 2022) to income recipients **by 16 March 2023** at the latest.

Pursuant to the Italian law 205/2017 certifications on income relating solely to income which is not taxable or declarable via a pre-filled income tax return may be filed no later than on the deadline for the filing of the 770 income tax return (set forth on 31 October), without any penalties.

We would like to ask our clients that intend to have the certifications on income filed by us as an authorized intermediary to provide us with their consent **by 3 March 2023 at the latest**.

Please do not hesitate to contact us if you have any further questions.

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Yours sincerely,

HAGER & PARTNERS



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