

Dear Clients

Object: Be Ready Flat Raters!

Starting from the year 2024 clients will not fill out the CU 2025 single form for income paid to flat raters and “minimum “because the flat and “minimum” rater taxpayers shall issue electronic invoices.

The reader should be reminded that the obligation of electronic invoices, back in the year 2019, was excluded for those who had adopted a flat rate regime, advantage regime or the “minimum” one. Although the latter one had been repealed in the year 2016, it has still been used by those who adopted it the 31st of December 2015.

The obligation to issue electronic invoices had been extended to flat rates:

- From the 1st of 2022 for those that in the year 2021 had earned more than 25 thousand euro adjusted per year.
- The 1st of January 2024 will be included all the others.

Starting from the 1st of January 2024 the issuance of electronic invoices shall be mandatory.

With Circular letter 32E/2023, the Agency of Revenue clearly declares that membership to the flat regime is obligatory starting from the year 2024 and it will concern all taxpayers.

To issue electronic invoices one can use the service provided by the Agency of Revenue or buying one of the software programs available on the market.

Invoice Issuance

The invoice must include the code “RF19” indicating the fiscal regime; the code “N2.2” specifying the VAT (and/or other operations)

The invoices can be listed under two voices: TD01(invoice) and TD06 (fee). If their import is superior of € 77,47 a stamp duty is obligatory and can be paid electronically.

It is necessary to add the extra duty import of 2 € in the forms sent to the exchange system and make the payment through the web portal named “Fatture e Corrispettivi” of the Agency of Revenue.

The payment is to be made the last day of the second month successive to that of the quarter that covers the period from the 31st of May; 30 September; 30 of November and the 28/29 of February.

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If the due import for the first quarter is not superior of 250 €, the payment can be made by the 30 of September. If the import due import for the first and second quarter is not superior of 250 €, the payment can be made by the 30 of November.

The issuance of the invoice is the twelfth day successive to the operation (payment of the fee due whether it is provisions of services, delivery and or shipping or whether it is sale of movable property.) In case of deferred invoice, the due date is the 15th of the successive month in which the operation was made.

Because of the obligation of the electronic invoices' issuance, the legislator has provided a moratorium on sanction and the eventual violations shall be immediately charged.

Failure not to adhere to the deadlines for their issuance can result in sanctions from 250 € to 2 thousand €. See article 6, paragraph 2, of the Dlgs 471/1997.

What About the CU?

The obligation to issue electronic invoices has led to the abolition of the obligation of the tax withholding agents to certify the income payments given to flat rate taxpayers.

Revenues and compensation related to the income object to the flat rate regime or “minimum” are not subjected to the withholding tax from the withholding tax agent.

If it were the tax withholding agent to pay the due sum, he had the obligation to fill out and send the single Certification specifying the due sum.

The new decree simplifies the procedures and release the withholding agent from the obligation to fill out the certification for those who adopt the flat rate regime or advantage regime.

This exemption will take place in the year 2024; however, by the 16th of March of the year 2024 the single certifications relating to the revenues paid in the year 2023 must be filled out. The CU certificates that related to self-employment income can be sent by the 31st of October 2024 without receiving sanctions. (Sending model 770).

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