

Dear Clients:

**Object: Quarter Scrapping Reopening**

For the benefit definition of the sum registered in the role, c.d. quarter scrapping that allows to pay in instalments the sum registered in the role without application of sanction nor interests, it was foreseen that the taxpayer would pay the first instalment by the 31<sup>st</sup> of July 2023 and the second instalment by the 31<sup>st</sup> of October 2023, instalments that were then postponed to the 18<sup>th</sup> of December 2023.

Now, the amendment of the relators was approved by the commission to a thousand extension postpones to the 15<sup>th</sup> of March 2024 (even if with 5 tolerance days instalments will be allowed up to the 20<sup>th</sup> of March)

The extension of the terms for the quarter scrapping to the 15<sup>th</sup> of March is applied also to the due date of the third instalment due the 29<sup>th</sup> of February 2024: with the definitive approval of the Senate, the law of conversion f the thousand extensions will be published on the Official Gazette.

At the end of February, the first instalment of the year 2024 the scrapping was about to be due in absence of the correctives, the taxpayers must have paid the third instalment before the two. To avoid such situation, the law of conversion has decided to postpone the due date of the third instalment of February.

Now, no one instalment of the scrapping quarter is due, it is however, important to highlight that there has not been any reopening of the terms for the presentations of the application for amnesty and this means that the subjects that can benefit of such news are only those who have sent the application for the benefit definition within the due date originally foreseen.

With the first due date of the first instalment, the previous extension with the collection agent is revoked automatically from the date of the application, even if the debtor does not pay the sum linked with the instalment plans related to the amnesty.

Therefore, the 20<sup>th</sup> of March is the due term for the first three instalments, the above-mentioned effect extinct counting of the previous instalments paid will happen.

It is herewith highlighted that if, in the pending doubles reopening of the terms, the debtor had suffered an action of forced credit recovery from a collection agent, a stop notice or a warn of mortgage registration for not having observed the due date foreseen by the law, can request immediately the halt of the procedures of recovery, at least up to the 20<sup>th</sup> of next March.

---

**Studio Pisciotta**



**Sede di Palermo**  
Via Stefano Turr, 38  
90145 Palermo  
Tel +39 091 60 90 036

**Sede di Roma**  
Via C. Colombo, 456  
00145 Roma  
+39 06 58 17 225

pecstudiopisciotta@studiopisciotta.it  
studiopisciotta@studiopisciotta.com  
[www.studiopisciotta.com](http://www.studiopisciotta.com)

C.F. PSCNGL74H27G273R  
P.I. 04848330827  
IBAN Crédit Agricole IT27W0623004602000015086404  
IBAN Igea Digital Bank IT43S0502903200000000232623

To obtain this suspension, the debtor does need necessarily to pay the first 3 instalments of the scrapping quarter, for it is legal effect of the amnesty procedure suspended.

However, if by the 20<sup>th</sup> of March the debtor cannot pay the entire maximum- instalment (the, first 3 of which two must be equal to the 10% of each debt) from the benefit definition, will lose the right to the procedure of the benefit. Thus, the original debt, comprehensive of sanctions, premium and interested will be recovered.

Palermo, Rome, 29 February 2024

Mr. Angelo Pisciotta.

---

## Studio Pisciotta



**Sede di Palermo**  
Via Stefano Turr, 38  
90145 Palermo  
Tel +39 091 60 90 036

**Sede di Roma**  
Via C. Colombo, 456  
00145 Roma  
+39 06 58 17 225

pecstudiopisciotta@studiopisciotta.it  
studiopisciotta@studiopisciotta.com  
[www.studiopisciotta.com](http://www.studiopisciotta.com)

C.F. PSCNGL74H27G273R  
P.I. 04848330827  
IBAN Crédit Agricole IT27W0623004602000015086404  
IBAN Igea Digital Bank IT43S050290320000000232623