

# **Tax Liabilities Settlement – 2026 Budget Law Updates – Summary of Regulations**

## 1 INTRODUCTION

Article 1, paragraphs 82 - 100 of Law no. 199 of 30.12.2025 (2026 Budget Law) provided for a new "rupture of roles", which concerns loads delivered to the Collection Agent from 1.1.2000 to 31.12.2023 (so-called "scrapping-quinquies").

In order to ascertain whether the loads can be scrapped, it is therefore necessary to take into account the delivery of the roll (prior to the notification of the payment notice) or the transmission of the load flow (subsequent to the notification of the INPS debit notice).

The scrapping of the rolls includes loads deriving from:

- automatic settlement and formal control of the tax return, VAT, IRAP and withholding agent;
- declared and unpaid INPS contributions, excluding those emerging from assessment;
- penalties for violations of the highway code imposed by state administrations.

Unlike the previous scrapping of the rolls, the so-called "*scrapping-quinquies*" therefore has a narrower scope of application.

The application must be submitted by the peremptory deadline of 30.4.2026 and the sums (or the first installment) must be paid by 31.7.2026.

The debtor can decide which loads to define, so for example if a payment notice leads to the collection of INPS and Revenue Agency roles, it is possible to remedy only the INPS roles.

## 2 SCOPE OF APPLICATION

The loads subject to scrapping of the roles must arise from:

- automatic settlement and formal control of the tax return, VAT, IRAP and the withholding agent (in a nutshell, these are omitted payments of declared taxes, tax deductions or deductions from the taxable amount unduly used or in respect of which the supporting documentation is lacking, withholding taxes deducted in the absence of the withholding agent's certification or credits offset to an extent exceeding that of law);
- declared and unpaid INPS contributions, excluding those emerging from assessment;
- penalties for violations of the highway code imposed by state administrations (consequently, penalties imposed by the local police do not benefit from the scrapping).

For example, it does not include the loads formed by the Occupational Pension Funds (such as the Fund for Chartered Accountants and Lawyers), ENASARCO and local authorities (relating for example to the IMU). Also excluded from scrapping are loads which, despite having been formed by the Revenue Agency, derive from a notice of assessment, liquidation or recovery of the tax credit.

### 2.1 PERIODIC VAT SETTLEMENTS

The roles deriving from the cross-referencing with the so-called "LIPE" (communications of periodic VAT settlements) seem to fall within the scrapping considering that they still derive from the automatic settlement of the declaration.

### 2.2 FORFEITURE OF THE DEFERRAL OF THE AMICABLE NOTICE

The roles deriving from forfeiture of the definition/deferral of the amicable notice (including those relating to separate taxation) should be included in the scrapping.

This is because the amicable notice derives from the automatic liquidation or formal control of the declaration, so if the deferral relating to it is forfeited, the role always has the automatic liquidation or formal control of the declaration "upstream".

### 3 PREVENTIVE VERIFICATION OF SCRAPPABLE LOADS

The so-called "scrapping-quinquies" concerns loads delivered to the Collection Agent from 1.1.2000 to 31.12.2023.

To ascertain whether the loads can be scrapped, the Collection Agent provides an information service on the preventive verification of the loads, which can also be used by the heirs of the deceased taxpayer.

You can:

- access your reserved area, for example through the SPID, on the website of the Revenue Agency-Collection. In this case, if you click on the function dedicated to the facilitated definition, before filling in the appropriate *form*, the service offers the list of scrappable loads, with the possibility of selecting those to be included in the request;
- request, also through the public area of the site, the statement of definable loads with an indication of the sums due, which will be sent to the debtor at a later time by e-mail.

### 4 BENEFITS

The main effect of the scrapping of the tax rolls is the automatic removal of administrative penalties and interest included in the charges, therefore first and foremost of the interest from late registration.

Interest on arrears is also not due, i.e. the interest due to the Collection Agent if the amounts are paid after 60 days from the notification of the payment notice.

Similarly, collection premiums are no longer due, where they are still due (please note that collection premiums have been repealed since 1.1.2022).

The sums by way of capital (taxes, contributions) and the costs of enforcement, as well as the notification of the payment notice, must be paid in full.

#### 4.1 PENALTIES FOR VIOLATIONS OF THE HIGHWAY CODE

As for the penalties relating to violations of the highway code imposed by state administrations, these are not removed as a result of the scrapping.

In fact, the excerpt concerns only the premiums, interest and increases referred to in art. 27 co. 6 of Law 689/81.

#### 4.2 PREVIOUS SCRAPPING OF THE ROLLS AND "BALANCE AND EXCERPT"

Those who have lapsed from a previous scrapping of the rolls, provided for:

- by art. 6 co. 2 of Legislative Decree 193/2016 (first scrapping);
- by art. 1 co. 5 of Legislative Decree 148/2017 (so-called "scrapping-bis");
- by art. 3 co. 5 of Legislative Decree 119/2018 (so-called "scrapping-ter");
- by art. 16-bis co. 1 of Decree-Law 34/2019;
- by art. 1 co. 189 of Law 145/2018 (so-called "balance and excerpt" of omitted payments).

However, in order to access the new scrapping, it is still necessary to deal with loads inherent, in short, to automatic liquidation/formal control of the declaration or to declared and unpaid INPS contributions.

Those who had scrapped a load deriving from an executive assessment and then lapsed cannot therefore benefit from the new scrapping of the roles.

#### **4.3 LOADS DERIVING FROM THE SO-CALLED "SCRAPPING-QUARTER"**

With regard to the scrapping provided for by Law 197/2022 (so-called "scrapping-quarter") or the related readmission referred to in Decree-Law 202/2024, only debtors who had lapsed from the previous scrapping on 30.9.2025 can benefit from the new scrapping of the rolls.

Consequently, the new scrapping of the rolls cannot be used by debtors who have not paid or have paid late the installment due on 30.11.2025 or one of the subsequent installments.

For these subjects, the so-called "scrapping-quarter" remains in place and the related installments must be paid according to the deadlines of the original plan.

### **5 PROCEDURE**

The procedure characterizing the scrapping of the roles is quite simple and, in most cases, does not present critical issues.

It begins with an application submitted by the debtor, followed by the liquidation of the amounts by the Collection Agent.

#### **5.1 QUESTION**

The application must be submitted by the taxpayer through the computer application prepared by the Collection Agent.

The deadline for the application expires on 30.4.2026.

Loads relating only to penalties for late payment are also included in the scrapping, which in this case has no cost, but you must still submit an application by 30.4.2026.

#### **5.2 SETTLEMENT OF AMOUNTS**

The settlement of the amounts, with possible subdivision into installments, is carried out by the Collection Agent.

The deadline for communicating the liquidation expires on 30.6.2026.

#### **5.3 DEPOSITS**

Payment can be made:

- in a single instalment by 31.7.2026;
- or in a maximum of 54 bimonthly installments, spread between 31.7.2026 and 31.5.2035.

The sums, with the amounts divided by installment, are contained in the liquidation notice notified by the Collection Agent by 30.6.2026.

##### **5.3.1 Payout rateale**

Payment can be made in installments, subject to an option to be exercised in the scrapping application form. It is possible, within the maximum limit of 54 installments, to indicate in how many installments you intend to pay off the debt.

Interest at the rate of 3% per annum is due on the deferred amounts from 1.8.2026.

##### **5.3.2 Payment methods**

As far as payment methods are concerned, it is possible to:

- use the pre-filled bulletins attached to the communication;
- bank direct debit, by filling in the form that will be attached to the notice of settlement of the amounts;
- go to the counters of the Collection Agent.

Other forms of payment are possible, such as *home banking*, payment at betting shops and the so-called "CBILL". Any form of compensation is excluded.

## 6 SUBMISSION OF THE APPLICATION

The application must be submitted by the debtor by 30.4.2026, the time limit.

It is essential to use the telematic application made available by the Collection Agent on its website.

It is not possible to send the scanned PDF form to the email addresses (plain or certified) of the Collection Agent. This method is reserved for debtors subject to the over-indebtedness procedure.

In the application, it is necessary to indicate the number of installments in which you intend to defer the debt (without prejudice to the maximum number of 54) and undertake to waive the ongoing proceedings.

The taxpayer may:

- decide which payment folders/debit notices to scrap;
- scrapping only some roles contained in the same payment notice;
- integrate, by 30.4.2026, the application submitted by indicating additional roles to be scrapped, relating to the same or different payment notices.

### 6.1 TRANSMISSION

The application is transmitted using the application made available by the Collection Agent on its website.

Taxpayers who do not have the so-called "digital identity" (those who do not have, for example, the CIE or SPID) can also use it.

When the compilation is complete, a presentation receipt is generated.

#### 6.1.1 Qualified intermediaries

Qualified intermediaries can apply from the "EquiPro" reserved area with their Entratel credentials.

#### 6.1.2 Filling out the application (private area)

If you apply in the private area, you can access it using a digital identity (e.g. with the SPID).

The system, when the debtor accesses the function dedicated to the facilitated definition, highlights only the loads falling within the scrapping.

#### 6.1.3 Filling out the application (public area)

You must fill in the *form* indicating the loads you want to define as included in the payment notice or debit notice.

It is then necessary to specify the contact details (address or certified email) and attach a copy of an identity document together with the self-declaration (useful, for example, if you are submitting the application as an heir).

There are fields for domiciliation, within which it seems possible to indicate the PEC or telephone number of the professional assisting the taxpayer (to whom the notice of settlement of the amounts will be sent).

## 6.2 SUBMISSION OF SEPARATE APPLICATIONS

It should be possible to submit, by 30.4.2026, separate applications for the scrapping of the rolls, so that each application generates a different deferral plan.

In this way, if you forfeit a deferral plan, the scrapping is lost only for it and not also for the others, for which the installments are being paid in full and on time.

### **6.3 PAYMENT FOLDERS WITH BOTH SCRAPPABLE AND NON-SCRAPPABLE LOADS**

If the payment notice or debit notice contains several loads, only some of which can be scrapped, *the load to be scrapped* must be indicated in the form.

If, for loads that cannot be scrapped or not included in the scrapping application, there is a previous deferral of roles, it is possible to obtain the remodulation of the deferral plan.

To this end, it is necessary to go to the offices of the Collection Agent.

## **7 EFFECTS OF DEMAND**

Once the application for scrapping has been submitted, the Revenue Agency-Collection cannot initiate enforcement actions or order administrative detentions and mortgages; however, those existing before the application for scrapping remain.

In general, the debtor is considered to be compliant for tax purposes, therefore:

- the so-called "blocking of payments by the Public Administration" does not operate, so even in the presence of expired roles, the Public Administrations can disburse payments;
- it is possible to obtain the DURC;
- the prohibition of offsetting in the F24 form for expired roles does not apply.

### **7.1 FORECLOSURES**

The scrapping application has been transmitted:

- no new enforcement procedures may be initiated;
- Enforcement procedures previously initiated may not be continued, unless the first auction has been held with a positive outcome.

Interventions in real estate expropriation proceedings initiated by third parties whose property is the subject of a tax collection mortgage are not suspended.

Following the payment, by 31.7.2026, of all the sums or the first installment, the seizures are extinguished.

If it is a question of seizure of the current account, it is advisable to immediately inform the credit institution and the Collection Agent, pointing out that an application for scrapping has been submitted; in this way, the current account can be unblocked as soon as the credit institution receives the relevant communication from the Collection Agent.

### **7.2 DEFERRALS OF ROLES**

From the day on which the application is submitted and until 31.7.2026, payment obligations deriving from deferrals of existing roles are suspended.

On 31.7.2026, previous deferral plans are automatically revoked.

## **8 FORFEITURE**

The scrapping does not produce effects in the event of omitted or insufficient payment of the entire sums, of two installments, even if not consecutive, or of the last installment. Notwithstanding the above, there is no tolerance for late payments.

The debtor automatically lapses without the need for a measure.

Following the forfeiture, the possibility re-emerges, in accordance with the legal requirements, to adopt both precautionary measures (detentions and mortgages) and executive actions (foreclosures), as well as the continuation of any existing ones.

The terms of forfeiture and prescription for the recovery of tenured positions, which had remained suspended, start to run again.

All the residual load, minus what has already been paid, can be enforced. The residual load will also include the items written off as a result of the scrapping, therefore the penalties, the interest included in the loads, the interest on arrears and the collection premiums if still due.

### **8.1 NON-PAYMENT OF AN INSTALMENT**

Failure to pay the last instalment will result in the forfeiture of the scrapping. However, it should be noted that, according to the FAQs published on the website of the Revenue Agency-Collection, *"when the subject makes the payment of the installment following the missed one, the amount paid will cover the previous installment that remained integrally/partially unpaid"*. For example, again according to the Revenue Agency-Collection, *"in the case of a Scrapping-quinquies deferred in three installments, if the taxpayer pays the first and third installments (which is also the last) skipping the second which remains unpaid, the payment of the last installment (i.e. the third) will be charged to the previous one (the second) and therefore, from a substantive point of view, the third will remain unpaid. Consequently, in the event of non-payment of the last installment, this will determine, as required by law, the forfeiture of the benefit of the Scrapping-quinquies and the resumption of recovery activities"*.

Taking note of this interpretation, it is not forfeited, as required by law, if two installments of the plan different from the last one are not paid, but also a single installment as a result of the indicated criteria for allocating payments.

### **8.2 DEFERRAL OF THE RESIDUAL DEBT FOLLOWING FORFEITURE**

Once the scrapping has lapsed, it will no longer be possible to obtain the deferral of the residual debt.

## **9 ONGOING LITIGATION**

The presence of a dispute does not prevent scrapping, but it is necessary that in the application one undertakes to waive the ongoing proceedings.

In summary:

- once the scrapping application has been transmitted, this together with the transmission receipt must be filed with the Tax Court, so that the process can be suspended;
- if, by 31.7.2026, the first instalment or all of the sums is paid, following the production of the notice of settlement of the sums and the certificate of payment of the first or single instalment, the process is extinguished;
- If the first installment or all of the sums are not paid, then the suspension is de facto revoked and the process follows its course.

If the taxpayer submits the scrapping application and, having paid the first installment, fails to pay the subsequent installments, not only does he forfeit the scrapping (consequently the debt resurfaces by way of penalties, interest and premiums) but the process, now extinguished, can no longer be resumed.

The termination of the trial takes place at compensated costs.