

**Deferral of tax bills: from 2025 up to 120 installments. Awaiting MEF (Ministry of Economy and Finance) rules.**

Starting from 2025, the deferment of tax bills may be applied up to 120 monthly installments. This was specified by the Internal Revenue Service during the Telefisco 2024 conference on September 19 last

The expected implementing decree of the Ministry of Economy and Finance, will indicate the criteria that will be adopted to prove the debtor's state of difficulty.

The new installment rules will be applied to instances submitted as of January 1, 2025 and will regard beyond the 72 installments currently allowable as ordinary installments.

These new rules will be applied not only to tax bills, but also to the amounts disputed with enforceable assessment notices from the Revenue Agency, Customs, Monopolies and INPS debit notices (provided that the Revenue Agency is in charge to their collection).

ISEE is the indicator of hardship status for individuals, while certain budget indices are the indicator for different entities.