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September 2023. It contains "Urgent provisions on extension of regulatory deadlines and tax payments," hereinafter also referred to as the "Decree."

The Decree includes two important news:

- the anticipation of the deadline for the use of credits recognized to companies for energy and gas consumption related to the first and second quarter 2023;
- the extension of the deadline for the completion of facilitated assignment and transfer of company's assets to shareholders and facilitated transformation into a simple company.

ANTICIPATION OF THE DEADLINE FOR USE OF 2023 ENERGY/GAS CREDITS TO NOV. 16

The deadline for the use of energy and gas tax credits related to the first and second quarter 2023, a deadline previously set for December 31, 2023, **is anticipated to November 16, 2023**. The extent of the credit granted to companies for electricity and gas consumption related to the first and second quarters of 2023 and the respective tax codes for their use in offsetting through the F24 form are summarized below.

First quarter 2023				
	Energy-intensive businesses	Non-energy-intensive businesses	Gas-intensive businesses	Non-gas-intensive businesses
% credits	45% of costs	35% of costs	45% of costs	45% of costs
Tax code for use in F24 offset	7010	7011	7012	7013
Deadline	16/11/2023	16/11/2023	16/11/2023	16/11/2023

Second quarter 2023				
	Energy-intensive businesses	Non-energy-intensive businesses	Gas-intensive businesses	Non-gas-intensive businesses
% credits	20% of costs	10% of costs	20% of costs	20% of costs
Tax code for use in F24 offset	7015	7016	7017	7018
Deadline	16/11/2023	16/11/2023	16/11/2023	16/11/2023



EXTENSION TO NOV. 30 OF THE DEADLINE FOR THE COMPLETION OF FACILITATED ASSIGNMENT AND TRANSFER OF COMPANY'S ASSETS TO SHAREHOLDERS AND FACILITATED TRANSFORMATION INTO A SIMPLE COMPANY

The deadline (previously set at Sept. 30, 2023) to finalize operations of facilitated assignment to shareholders of company's non-instrumental real estate and registered movable property, with a one-time payment of a substitute tax of income tax and IRAP, is extended to Nov. 30, 2023.

An extension is also provided for companies whose exclusive or main purpose is the management of the aforementioned assets and which transform into simple companies.

The deadline for payment of the substitute tax is November 30, 2023.

