

Italy

Tax Authorities Publish Draft Tax Return Forms

29 December 2023

Report from Giulia Gallo, Senior Associate, IBFD

The tax authorities have published the draft value added tax (VAT), withholding tax and corporate and individual income tax return forms for fiscal year 2023.

The following draft forms are available on the tax authorities' [website](#):

- the draft corporate income tax (*imposta sul reddito delle società*, IRES) form [Redditi 2024-SC](#) (in Italian);
- the draft regional tax on productive activities (*imposta regionale sulle attività produttive*, IRAP) form [IRAP 2024](#) (in Italian);
- the draft tax consolidation regime form [CNM 2024](#) (in Italian);
- the draft annual VAT return form [IVA/2024](#) (in Italian);
- the draft withholding tax return form [770/2024](#) (in Italian); and
- the draft individual income tax (*imposta sul reddito delle persone fisiche*, IRPEF) return forms [730/2024](#) (in Italian) and [Redditi 2024-PF](#) (in Italian).

The tax authorities announced the publication of the draft return forms in a [press release](#) dated 22 December 2023.

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