



Italy: new 31 October deadline for transfer pricing documentation

Tax & Legal Alert
2 September 2024

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Legislative Decree no. 108 of 5 August 2024 has – among other things – amended the deadline for submitting income tax returns. This is the second time this year that the deadline has been moved.

Taxpayers will now have to file their income tax return within **10 months** of the financial year end. This means that calendar-year taxpayers will have to file their 2023 tax return online by **31 October 2024**.

Consequently, as transfer pricing documentation (Master File and Country File) must be finalized (signed with an authorized electronic signature and stamped with a digital timestamp) **before** the income tax return is submitted, the deadline for the completion of transfer pricing documentation has also been extended.

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Tax & Legal Alert / KPMG in Italy / 2 September 2024

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