

Italian Government announces deferrals for DST payments for 2020

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On 15 January 2021, the Italian Government published a press release setting out, among others, a deferral of the forthcoming Italian Digital Services Tax (DST) payment deadlines. These measures will be implemented by a Law Decree, which is expected to be issued shortly.

According to the press release, the Law Decree will provide that for the first year of application of the Italian DST (i.e., financial year 2020):

- ▶ The deadline for the payment of the DST for financial year 2020, which would ordinarily be due on 16 February 2021, is deferred to 16 March 2021.
- ▶ The deadline for the filing of the DST return for financial year 2020, which would ordinarily be due on 31 March 2021, is deferred to 30 April 2021.

In addition, on 16 December 2020, the Italian Tax Authority published an Implementation Draft Decree for public consultation, which contains certain guidelines for the application of the DST. It is expected that a final version of the Draft Decree will be released in the next few weeks, following the consultation process.

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