Superbonus: Tax Audits and the Assignee’s Liability in Tax Credits

The Superbonus has represented a significant opportunity not only for companies in the construction sector, but also for those who intend to purchase tax credits. However, since it is a complex and delicate field such as taxation, it is essential to have a clear understanding of the potential outcomes of the checks carried out by the Revenue Agency. It is important to note that, although the technical certification and the conformity visa are fundamental prerequisites for the creation of the credit, they do not guarantee the absence of further checks by the Agency.



The checks are divided into three distinct “levels”. The first

level is that of ” **automated control** “, provided for by art. 36-bis of Presidential Decree 600/73, where the administration uses automated procedures to identify material and calculation errors in taxpayers’ declarations.

In this context, the Agency may correct tax credits on the basis of available data, with a deadline set in art. 25 of Presidential Decree 602/73, which requires notification of the payment notice by 31 December of the third year following the filing of the declaration.

The second level concerns the “formal control” according to **art. 36-ter of Presidential Decree 600/7**3. In this case, the peripheral offices can examine the declarations based on selective criteria established by the Minister of Finance. After this control, the Agency can request additional documents or clarifications, recalculating the tax credits based on the data received. Here too, there is a deadline: the payment notice must be notified by 31 December of the fourth year after the declaration.

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