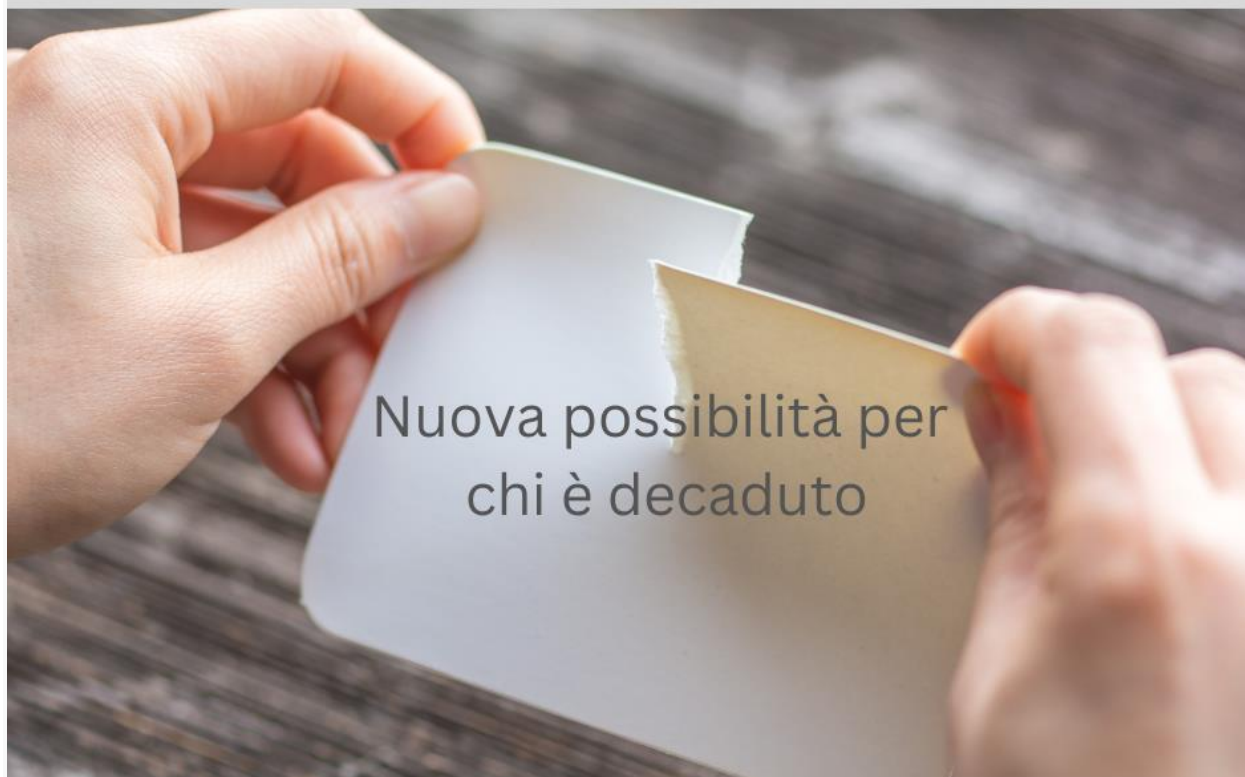


Rottamazione - Quater



Another opportunity for those who lost the benefit

- The "Decreto Milleproroghe" has introduced a **new opportunity** for those who had joined the "rottamazione-quater" (a debt settlement program) but were excluded for not paying, paying late, or paying less than the required installments.
- Only debts already included in the initial application can be recovered, without adding new ones.

Who can be readmitted?

- Those who **failed to pay** one or more installments due by **December 31, 2024**.
- Those who **paid late** (beyond the 5-day grace period), at least one installment, or paid less than the due amount.
- The "critical" installments are those due on:

- October 31, 2023
- November 30, 2023
- February 28, 2024
- May 31, 2024 (payable by June 5, 2024)
- September 15, 2024
- November 30, 2024 (payable by December 9, 2024).

What is the cost of readmission?

- No penalties, but readmitted individuals must pay **an annual interest of 2%** starting from November 1, 2023.

How to apply

- Applications must be submitted online **by April 30, 2025**.
- The Revenue Agency (Agenzia delle Entrate-Riscossione) will notify the amount to be paid by June 30, 2025.
- Payments can be made:
 - In a **single payment by** July 31, 2025.
 - In **installments (up to 10)**, with deadlines every 4 months until November 30, 2027.

Reference laws

- *“Mille Proroghe” Decree (D.L. December 27, 2024, n. 202, art. 3-bis).*
- *Budget Law 2023 (L. December 29, 2022, n. 197, art. 1, paragraphs 231-252).*