



Tax compliance administrator condominium. After the reform of L. 220/2012, in force since 18 / June / 2013.

Article. 1130 of the Civil Code, the amended by Law no. 220/2012 which expressly provides, # 5 of the only paragraph that the building administrator must "perform their tax obligations."

Among the most significant innovations introduced by the Reformer, is that provided by the Civil Code, expressly attributed to the administrator, certain tax obligations already provided for in the special legislation.

tax reform ante obligations. First, it is necessary to focus on the obligation to respond to any requests for financial offices in connection with information, news and documents relating to the former management of the condominium art. 32, c. 1, n. 8-ter, DPR n. 600/1973, which provides: "In carrying out their duties, the tax office can [...] apply to condominium buildings in the data administrators, news and documents relating to the condominium management".

The aforementioned 8-ter was introduced by paragraph 11, letter e, Article 21 of Law No. 449/1997.

The latter has also amended Article. 23 of Presidential Decree in question, which states in section "tax on income from employment", which introduced in paragraph 1, the words: "[...] as well as the condo as withholding [...]".

The building, therefore, is a withholding agent that is required to pay taxes on income also as an advance, in place of other parties, with recourse obligation; is obliged, also, to release the percipient the relevant certification and to submit the statement of withholding agents (770 Simplified).

This occurs in the case of sums paid or values that constitute income similar to those from employment, such as those paid to the building concierge or clerk to housekeeping, (in this case the employer must issue the cud, certification only of income from employment, by 28 February of the tax year following the year to which the income certificate or within 12 days from the request of the employee upon termination of employment), self-employment income, (such as income received by the building administrator), and income from services related to procurement contracts of works and services (think of the services provided for maintenance or renovation of the condominium interventions).

The circular from the Ministry of Finance Decree. 204 / E of 6 November 2000 showed that the aforementioned Presidential Decree identifies as withholding the condo and not the administrator of the condominium.

The new requirements introduced by the tax reform. In the light of the new Civil Code art.1130 it follows, however, that among the tax requirements the administrator has put in place the tasks related to the functions of withholding, or on behalf of the condominium must make and pay withholding payments through F24, the name of the condominium, by 16th day of the month following the month in which they were made or should be made.

Then there is, ex art. 7, c. 9, Presidential Decree n. 605/1973, the obligation to communicate annually to the Tax amount of the goods and services purchased by the condominium in the calendar year, in addition to the identification data of the suppliers. The content, methods and terms of transmissions, as well as the technical specifications of size, are defined by order of the Director of Revenue. In D.M. November 12, 1998, published in the Official Gazette no. 284 of December 4, 1998, are set out the elements that must be notified each year the tax rolls by

building managers.

The administrator, therefore, incumbent on December 31 of the tax year for which you are submitting the declaration, fill out the AC framework of the mod. SOLE, personnel administrator, called "condominium administrator Communication". In case of administration of multiple condominiums by a single entity, which must be compiled more AC frameworks, one for each apartment building.

In the compilation of the AC framework income they must also be disclosed the identity of the building subject to the housing recovery interventions on common areas of condominiums, taking care to indicate the property caste data object of the intervention and those required to order to qualify for the deduction of tax.

Failure to provide the AC framework involves a sanction against the administrator.

According to Article 10, paragraph 4, last sentence, d. the. December 30, 1992, n. 504 Furthermore, "[...] for the properties mentioned in the article 1117, n. 2) of the Civil Code under common ownership, which is attributed or attributable autonomous cadastral income, the return shall be filed by the administrator of the building on behalf of the owners. " This implies that in case of condominium common areas susceptible to independent income, to which, therefore, is given a cadastral income, (eg housing of the goalkeeper), the Administrator, on behalf of the owners, must provide for the payment of ' IMU, the Municipal Tax Unica.

From the above it is clear, therefore, that prior to the reform the administrator already held tax obligations on behalf of the owners.

The reform introduced by Law n. 220/2012 has made these more stringent duties and has blamed administrator. In fact, art. 1130 cc clearly it provides that the administrator should perform tax obligations related to financial management of the condominium.

Among the innovations introduced in the above article must remember that the administrator must take care of the estate: the condominium registry registry (n. 6, Art. 1130 cc), which contains all the data of the condominiums, the register minutes of meetings, the appointment register and revoke administrator and the accounting ledger (n. 7, art. 1130 cc), as well, must prepare the condominium statement (# 10, art. 1130 cc).

Finally, pursuant to paragraph 7, Article, 1129 cc, the administrator is obliged to let pass the sums received for any reason from condominiums or by third parties, as well as those of any kind provided on behalf of the condominium, on a specific current account, postal or bank, made out to the same condominium.

It seems clear, then, that it followed the tax approach the Administrator figure "professional" becomes mandatory and essential in order to a higher protection of condominiums.

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