



**CIRCOLARE INFORMATIVA N. 16/2023**  
AI CLIENTI DELLO STUDIO

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**OGGETTO: la "flat tax incrementale" e i recenti chiarimenti dell'Agenzia delle Entrate**

Nell'ambito della Finanziaria 2023 è stata prevista l'introduzione della c.d. "Flat tax incrementale" riservata alle imprese individuali / lavoratori autonomi ed applicabile all'eccedenza del reddito 2023 rispetto a quello più elevato del triennio 2020-2022.

Recentemente l'Agenzia delle Entrate è intervenuta fornendo una serie di chiarimenti riguardanti l'ambito soggettivo / oggettivo del nuovo regime (opzionale).

In particolare, dopo aver definito i soggetti interessati ed i redditi assoggettabili all'agevolazione, l'Agenzia ha illustrato le modalità di calcolo del reddito incrementale (nel limite massimo di € 40.000) sul quale applicare l'imposta sostitutiva del 15%.

Nell'ambito della Finanziaria 2023 il Legislatore ha previsto a favore delle **persone fisiche** (escluse quindi le società) esercenti attività d'impresa / lavoro autonomo l'introduzione di un regime agevolato (opzionale) in base al quale una quota del reddito 2023 incrementale è tassata con un'imposta sostitutiva del 15%, c.d. "Flat tax incrementale". Si tratta in pratica di una "tassa piatta" applicabile sulla quota di reddito d'impresa / lavoro autonomo 2023 che eccede il reddito di riferimento.

Recentemente l'[Agenzia delle Entrate con la Circolare 28.6.2023, n. 18/E](#) ha fornito chiarimenti in merito al predetto regime individuando i requisiti soggettivi / oggettivi al fine di beneficiare dell'agevolazione in esame.

**SOGGETTI CHE POSSONO BENEFICIARE DELLA "FLAT TAX INCREMENTALE"**

Come chiarito dall'Agenzia nella citata Circolare n. 18/E possono accedere al regime in esame (solo per il 2023) i seguenti soggetti:

- persone fisiche esercenti attività d'impresa, a prescindere dal regime contabile adottato;
- imprenditori agricoli individuali, limitatamente ai redditi d'impresa da indicare nel quadro RD;
- imprese familiari / aziende coniugali non gestite in forma societaria, limitatamente al titolare dell'impresa stessa;
- lavoratori autonomi.

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1. The first part of the document discusses the importance of maintaining accurate records for all transactions. It emphasizes that proper record-keeping is essential for financial transparency and accountability. This section also outlines the various methods used to collect and analyze data, ensuring that the information is reliable and up-to-date.

2. The second part of the document focuses on the implementation of these practices across different departments. It provides a detailed overview of the systems and processes that have been put in place to streamline data collection and reporting. This includes a discussion on the role of technology in enhancing efficiency and reducing the risk of errors.

3. The third part of the document addresses the challenges faced during the implementation process. It highlights the need for clear communication and collaboration between all stakeholders to ensure a smooth transition. The document also discusses the importance of ongoing training and support to help employees adapt to the new systems and procedures.

4. The fourth part of the document provides a summary of the key findings and conclusions. It reiterates the importance of maintaining high standards of accuracy and transparency in all financial reporting. The document also offers recommendations for future improvements and ongoing monitoring to ensure that the systems remain effective and efficient.

5. The final part of the document includes a list of references and a glossary of terms. This section provides additional resources for those interested in learning more about the topics discussed in the document. It also includes a list of abbreviations and acronyms used throughout the text to ensure clarity and consistency.



# Introduction

The purpose of this document is to provide a comprehensive overview of the project's objectives, scope, and timeline. It is intended for all stakeholders involved in the project, including team members, management, and external partners.

The project aims to develop a new software solution that addresses the current challenges faced by our organization. The primary goals are to improve operational efficiency, reduce costs, and enhance the user experience. The project will be executed in a structured manner, following a defined methodology and schedule.

The project is organized into several key phases, including requirements gathering, design, development, testing, and deployment. Each phase has specific deliverables and milestones that must be met to ensure the project's successful completion. Regular communication and reporting will be maintained throughout the project lifecycle.

The project team consists of highly skilled professionals with extensive experience in software development and project management. We are committed to delivering high-quality results and maintaining transparency throughout the process. Your feedback and input are valued and will be incorporated into the project's progress.



## QUESTION

	<p>1. A company is considering a new investment project. The project has a 5-year life and is expected to generate cash flows of \$100,000 per year. The initial investment is \$500,000. The cost of capital is 10%.</p>
	<p>2. The company is also considering a second investment project. This project has a 3-year life and is expected to generate cash flows of \$200,000 per year. The initial investment is \$500,000. The cost of capital is 10%.</p>

ANSWER

# 1

**Introduction**

**1.1** **Background**

**1.2** **Scope**

**1.3** **Methodology**

**2**

# Introduction

This document provides an overview of the project's goals and objectives. It is intended for all stakeholders involved in the project.

The primary goal of this project is to develop a comprehensive system that meets the needs of our users and stakeholders.

The project will be managed using a structured approach to ensure timely completion and high quality.

For more information, please contact the project manager at [email address].