



**Studio Pellegrinelli**  
DOTTORE COMMERCIALISTA

**CIRCOLARE INFORMATIVA N. 11/2023**  
AI CLIENTI DELLO STUDIO

Castegnato, 05/04/2023

**OGGETTO: aumentato dall'1.1.2023 a € 5.000 il limite per i pagamenti in contanti**

Nell'ambito della [Legge n. 197/2022](#), "Finanziaria 2023", a decorrere dall'1.1.2023, il Legislatore ha previsto l'aumento a € 5.000 (€ 2.000 fino al 31.12.2022) del limite previsto per il trasferimento di denaro contante / titoli al portatore.

Limite uso denaro contante	
fino al 25.12.2002	€ 10.329,14
dal 26.12.2002 al 29.4.2008	€ 12.500
dal 30.4.2008 al 24.6.2008	€ 5.000
dal 25.6.2008 al 30.5.2010	€ 12.500
dal 31.5.2010 al 12.8.2011	€ 5.000
dal 13.8.2011 al 5.12.2011	€ 2.500
dal 6.12.2011 al 31.12.2015	€ 1.000
dall'1.1.2016 al 30.6.2020	€ 3.000
dall'1.7.2020 al 31.12.2022	€ 2.000
<b>dall'1.1.2023</b>	<b>€ 5.000 (anziché 1.000)</b>

Il Legislatore non ha previsto la rimodulazione del minimo edittale delle sanzioni, che risultano pertanto pari al minimo edittale di € 1.000

UTILIZZO DEL DENARO CONTANTE

A seguito della modifica in esame dall'1.1.2023 non è possibile effettuare pagamenti tra soggetti diversi, siano esse persone fisiche o giuridiche, in un'unica soluzione in contante di importo pari o superiore a € 5.000. Il divieto di trasferimento di denaro contante tra soggetti diversi interessa non solo le persone fisiche ma anche le persone giuridiche.

Ciò interessa, ad esempio, trasferimenti tra due società, tra un socio e la società, tra una società controllata e la controllante, tra il legale rappresentante e socio o tra due società aventi lo stesso amministratore, tra una ditta individuale ed una società nelle quali il titolare ed il rappresentante legale coincidono, per acquisti / vendite, per prestazioni di servizi, per acquisti a titolo di conferimento di capitale, o di pagamento di dividendi.

La limitazione riguarda "complessivamente" il valore oggetto di trasferimento e si applica anche alle c.d. "operazioni frazionate", ossia ai pagamenti inferiori al limite che appaiono artificialmente frazionati, quale ne sia la causa / titolo. Il

**Massimo Pellegrinelli**

Dottore Commercialista  
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## Introduction

The purpose of this report is to provide a comprehensive overview of the current state of the market for [Product/Service]. This report will analyze the market's growth, key players, and future prospects.

### 1. Market Overview

The market for [Product/Service] has shown significant growth over the past few years, driven by increasing demand and technological advancements.

### 2. Key Players

The following table lists the key players in the market, along with their market share and primary products.

- 1. **Company A**: Market leader with a 35% share, offering [Product/Service].
- 2. **Company B**: Second largest player with a 25% share, offering [Product/Service].
- 3. **Company C**: Emerging player with a 15% share, offering [Product/Service].

The market is expected to continue its growth trajectory, with a projected CAGR of [X]% over the next five years.

Key factors driving market growth include [Factor 1], [Factor 2], and [Factor 3].

Challenges facing the market include [Challenge 1], [Challenge 2], and [Challenge 3].

**Conclusion**

The market for [Product/Service] is highly competitive and shows strong growth potential. Key players are focused on innovation and expanding their market reach. Future prospects are bright, with continued growth expected over the next five years.

## Introduction

The purpose of this report is to provide a comprehensive overview of the project's progress and to identify any challenges that may arise.

- 1. **Project Overview**
- 2. **Scope of Work**
- 3. **Timeline and Milestones**

The project is currently on track and is expected to be completed by the end of the year.

- 4. **Resource Allocation**
- 5. **Risk Management**
- 6. **Communication and Reporting**

The project team is committed to delivering high-quality results and ensuring that all stakeholders are kept informed throughout the process.

For more information, please contact the project manager at [project.manager@example.com](mailto:project.manager@example.com).

Thank you for your support and collaboration.

**Project Manager**  
Name: [Name]  
Title: [Title]  
Contact: [Contact]

# Introduction

The purpose of this document is to provide a comprehensive overview of the project's objectives, scope, and key findings. It is intended for use by all stakeholders involved in the project.

This document is organized as follows:

Section	Description
1. Introduction	Overview of the project and its objectives.
2. Methodology	Description of the research methods and data collection techniques.
3. Results	Summary of the key findings and data analysis.
4. Discussion	Interpretation of the results and their implications.
5. Conclusion	Final thoughts and recommendations for future work.

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

Project Manager  
[Name]  
[Title]  
[Company]

# Math 101

Section	101
Number of students	15
Section leader	Dr. Smith

Math 101 is a course designed for students with a strong background in mathematics. It covers advanced topics in algebra, geometry, and calculus.

- 1. Algebra
- 2. Geometry
- 3. Calculus

The course is taught by Dr. Smith, who has a Ph.D. in Mathematics from the University of California, Berkeley.

For more information, please contact the department office at (555) 123-4567.

- 1. Department Office

Math 101 is a required course for students majoring in Mathematics. It is also a recommended course for students majoring in Physics and Engineering.

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Dr. Smith

Math 101