

<b>PENALTIES FOR NOT TRANSFERING SALES DATA TO MyData (Draft Law)-17.11.2023</b>					
<b>No transfer of data</b>	<b>Penalties / transaction (%)</b>	<b>Highest Penalty per transaction</b>	<b>Penalty per Year</b>	<b>Annual penalties limit</b>	<b>Reduction of penalties in cases of transferring transactions to Mydata before the tax audit</b>
1.Sales Invoices	10%	250 €		100.000,00 €	Reduction -50%
2.Characterisation of sales invoices data			500 €		Reduction -50%
3.Payroll			500 €		Reduction -50%
4.Depreciation			500 €		Reduction -50%
5.Settlements of income and expenses			500 €		Reduction -50%
6.Sales invoices after notification from the client to the tax office	5%				Reduction -50%
7.Delivery Notes		500 €		20.000,00 €	
8.Receipts or orders		100 €			Reduction -100% (if the sales invoice is issued before the tax audit)

The law provides the issuance of a circular that will determine the starting point of the implementation of the penalties.