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(edited by Sara Razzi)

Rottamazione-quinquies for Regions and Local Authorities: list of participating entities and application deadlines

The list of Regions, Metropolitan Cities, Provinces and Municipalities that have resolved to apply



the *Rottamazione-quinquies* to loads relating to their revenues entrusted to the Revenue-Collection Agency (AdeR) has been published. The measure concerns loads entrusted to the Collection Agent from 1 January 2000 to 31 December 2023 and allows, if the requirements are met, to define the debt without the payment of penalties and

interest included in the load, interest on late payments and collection fees.



Entities involved and definable debts

The official list published by AdeR includes about 1,500 entities that have communicated the adoption of the measure for the application of the facilitated definition. It includes both local authorities and, where indicated in the table, third parties who have entrusted AdeR with loads on behalf of the entities themselves.

The definition may concern, among others:

- local tax debts, such as IMU, TARI and single property fee;
- non-tax debts, such as penalties from the Highway Code, school fees and other rates;
- loads entrusted to AdeR in the period between 1 January 2000 and 31 December 2023.

Sums deriving from a conviction by the Court of Auditors are excluded. The measure concerns only loads entrusted to AdeR: local taxes managed directly by the entity or entrusted for compulsory collection to private concessionaires are excluded. For the latter, the



legislation allows local authorities to adopt any autonomous facilitated definitions, according to the procedures established by the individual entities.



Which institutions have joined



The official list is very articulated and must be verified with reference to the individual creditor institution. For the territory of Rome, there are the Lazio Region, the Metropolitan City of Rome and the Municipality of Rome Capital; for the latter, the list also indicates AMA S.p.A. with reference to the TARI service. The list also contains numerous other municipalities in the provinces of Rome and Lazio.



How and when to submit the application

The application for membership must be submitted exclusively electronically, in the period between 16 October 2026 and 15 December 2026. By 15 October 2026, AdeR must publish the operating procedures for submitting the application and make available, in the reserved area, the data necessary to identify the definable loads.

Deadline	Fulfillment
By 15 October 2026	Publication of telematic methods and availability of definable load data.
From 16 October to 15 December 2026	Submission of the application to join the Rottamazione-quinquies.
By 28 February 2027	Sending of the notice of settlement of the sums due by AdeR.
By 31 March 2027	Payment in a single solution or of the first installment.

Payment can be made in a single instalment or in a maximum of 54 bimonthly instalments, with a minimum amount of €100. For instalment payments, interest is applied at the rate of 3% per annum starting from 1 April 2027. In 2027, after the first instalment on 31 March, the subsequent ones expire on 31 May, 31 July, 30 September and 30 November; from subsequent years, the instalments are due on 31 January, 31 March, 31 May, 31 July, 30 September and 30 November.



Beware of ongoing litigation

The presence of litigation does not prevent adherence to the facilitated definition. However, in the application, the taxpayer must undertake to waive ongoing proceedings.



What we recommend to our customers

We invite customers who have folders or other loads entrusted to AdeR relating to regional or local revenues to promptly check whether the creditor entity is included in the list of participating entities and whether the individual loads are definable. The verification must also be carried out considering any third party indicated in the list and the nature of the collection.

Our firm is available to carry out the verification of the position, identify the potentially definable loads and assist the client in the evaluation and submission of the application for membership.

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Do not hesitate to contact us for any further information or to receive assistance in verifying definable loads.

Sincerely,

Sara Razzi

This newsletter is the result of a collaboration between artificial intelligence and human expertise, with revision and editorial care by Sara Razzi.