

A notice of payment/settlement is valid only with a court judgment attached

The notice of settlement of the registration tax is valid only if the judgment registered is attached, as it is not sufficient to indicate only the relevant data. This is the (disruptive) motivation stated by the Supreme Court in court order no. 29402 issued on 7 December 2017. In particular, according to the top judges, the failure to attach the judgment amounts to a lack of grounds, as codified by law no. 212 of 2000, art. 7, which, it is worth highlighting, is aimed at protecting the taxpayer in the full and immediate exercise of his rights of defense ...

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