

ESEMPIO DI CALCOLO di ravvedimento operoso

A) ESEMPIO DI CALCOLO di ravvedimento operoso su un' imposta netta di Euro 120,00 per un ritardo di gg. 21 rispetto alla scadenza prevista:

- Imposta netta dovuta = Euro 120,00
- Interessi legali = $120 \times 1 \times 21 =$ Euro 0,07 (tasso di interesse da applicare fino al 31/12/2010)

$$36500 - \text{Sanzione} = 120 \times 2,5\% = \text{Euro } 3,00$$

Nel caso rappresentato la somma da versare sarà: $120,00 + 0,07 + 3,00 = 123,07$

ATTENZIONE:

- 1) dal 01 febbraio 2011 la sanzione del 2,50 % passa a 3,00 % per effetto della legge di stabilità
- 2) dal 01 gennaio 2011 il tasso di interesse passa dal 1 % al 1,50%

B) ESEMPIO DI CALCOLO di ravvedimento operoso su un' imposta di Euro 350,00 per un ritardo di gg. 50 rispetto alla scadenza prevista:

- Imposta netta dovuta = Euro 350,00
- Interessi legali = $350 \times 1 \times 50 =$ Euro 0,48 (tasso di interesse da applicare fino al 31/12/2010)

$$36500 - \text{Sanzione} = 350 \times 3\% = \text{Euro } 10,50$$

Nel caso rappresentato la somma da versare sarà: $350 + 0,48 + 10,50 = 361,00$

ATTENZIONE:

- 1) dal 01 febbraio 2011 la sanzione del 3,00% passa a 3,75 % per effetto della legge di stabilità
- 2) dal 01 gennaio 2011 il tasso di interesse passa dal 1 % al 1,50%

Calcolo Ravvedimento Operoso 2017 2016 2015 2014 Ici Iva

DJ Losen



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