



# memorandum to clients

8/31/2017

## **Provisional Measure no. 798/17 – Extension of PERT application deadline**

Earlier this Thursday, August 31, 2017, there was published Provisional Measure no. 798 (“MP no. 798/17”), extending the deadline for applicants of tax amnesty under the Special Tax Regularization Program (“PERT”), created by MP no. 783/17.

In addition to the deadline extension, MP no. 798/17 also sets forth that taxpayers submitting applications in September will be required to pay the installments due by the end of August and September cumulatively.

Another highlight is that the executive branch and Congress have signaled that, upon passing MP no. 783/17 into law, benefits for taxpayers applying for PERT may be changed. These include the possibility of a maximum 70% discount on late payment penalties (currently, the discount is 50%) and the reduction of the maximum discount on interest to 80% (currently 90%).

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