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STUDIO LEGALE E TRIBUTARIO

Dissolved companies and risks for the shareholder

As of 13 December 2014, dissolved companies may receive, for five years after the request for cancellation from the Companies Register, tax inspection notices and deeds for collection for breaches for which they are liable (Art. 28 of Law 175/2014).

The logic of the rule is to facilitate controls by allowing the tax authorities to issue notices and summonses to the dissolved company, without the need to involve the shareholders.

This does not affect the fact that – as a result of the company's cancellation – the shareholders are in any case liable for the tax obligations of the dissolved company pursuant to and within the limits of Art. 2495 of the Civil Code.

Dario Augello analysed this matter in his article "Dissolved companies: procedural legitimacy and risks for the shareholder" published on *L'Accertamento*.

Practice Areas

Tax litigation

Professionals

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