



Studio Pellegrinelli
DOTTORE COMMERCIALISTA

CIRCOLARE INFORMATIVA N. 11/2023
AI CLIENTI DELLO STUDIO

Castegnato, 05/04/2023

OGGETTO: aumentato dall'1.1.2023 a € 5.000 il limite per i pagamenti in contanti

Nell'ambito della [Legge n. 197/2022](#), "Finanziaria 2023", a decorrere dall'1.1.2023, il Legislatore ha previsto l'aumento a € 5.000 (€ 2.000 fino al 31.12.2022) del limite previsto per il trasferimento di denaro contante / titoli al portatore.

Limite uso denaro contante	
fino al 25.12.2002	€ 10.329,14
dal 26.12.2002 al 29.4.2008	€ 12.500
dal 30.4.2008 al 24.6.2008	€ 5.000
dal 25.6.2008 al 30.5.2010	€ 12.500
dal 31.5.2010 al 12.8.2011	€ 5.000
dal 13.8.2011 al 5.12.2011	€ 2.500
dal 6.12.2011 al 31.12.2015	€ 1.000
dall'1.1.2016 al 30.6.2020	€ 3.000
dall'1.7.2020 al 31.12.2022	€ 2.000
dall'1.1.2023	€ 5.000 (anziché 1.000)

Il Legislatore non ha previsto la rimodulazione del minimo edittale delle sanzioni, che risultano pertanto pari al minimo edittale di € 1.000

UTILIZZO DEL DENARO CONTANTE

A seguito della modifica in esame dall'1.1.2023 non è possibile effettuare pagamenti tra soggetti diversi, siano esse persone fisiche o giuridiche, in un'unica soluzione in contante di importo pari o superiore a € 5.000. Il divieto di trasferimento di denaro contante tra soggetti diversi interessa non solo le persone fisiche ma anche le persone giuridiche.

Ciò interessa, ad esempio, trasferimenti tra due società, tra un socio e la società, tra una società controllata e la controllante, tra il legale rappresentante e socio o tra due società aventi lo stesso amministratore, tra una ditta individuale ed una società nelle quali il titolare ed il rappresentante legale coincidono, per acquisti / vendite, per prestazioni di servizi, per acquisti a titolo di conferimento di capitale, o di pagamento di dividendi.

La limitazione riguarda "complessivamente" il valore oggetto di trasferimento e si applica anche alle c.d. "operazioni frazionate", ossia ai pagamenti inferiori al limite che appaiono artificialmente frazionati, quale ne sia la causa / titolo. Il

Massimo Pellegrinelli

Dottore Commercialista
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Introduction

The purpose of this report is to provide a comprehensive overview of the current state of the market for [Product/Service]. This report will analyze the market's growth, key players, and future prospects.

1. Market Overview

The market for [Product/Service] has shown significant growth over the past five years, driven by increasing demand and technological advancements.

2. Key Players

The following table lists the key players in the market, along with their market share and primary products.

- 1. **Company A**: Market leader with a 35% share, offering [Product/Service].
- 2. **Company B**: Second largest player with a 25% share, offering [Product/Service].
- 3. **Company C**: Emerging player with a 15% share, offering [Product/Service].

The market is expected to continue its growth trajectory, with a projected CAGR of [X]% over the next five years.

Key challenges include [Challenge 1] and [Challenge 2].

Overall, the market for [Product/Service] is highly competitive and offers significant opportunities for growth.

Conclusion

The market for [Product/Service] is highly competitive and offers significant opportunities for growth. Key players include [Company A], [Company B], and [Company C]. The market is expected to continue its growth trajectory, with a projected CAGR of [X]% over the next five years.

Introduction

The purpose of this report is to provide a comprehensive overview of the project's progress and to identify any challenges that may arise.

- 1. **Project Overview**
- 2. **Scope of Work**
- 3. **Timeline and Milestones**

The project is currently on track and is expected to be completed by the end of the year.

- 4. **Resource Allocation**
- 5. **Risk Management**
- 6. **Communication and Reporting**

The project team is committed to delivering high-quality results and ensuring that all stakeholders are kept informed throughout the process.

For more information, please contact the project manager at projectmanager@company.com.

Thank you for your support and collaboration.

Project Manager
John Doe
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Introduction

The purpose of this document is to provide a comprehensive overview of the project's objectives, scope, and deliverables. It serves as a reference point for all stakeholders involved in the project.

This document is organized into several sections, each detailing a specific aspect of the project. The sections are as follows:

Section	Description
1. Project Overview	Provides a high-level summary of the project, including its goals, objectives, and key stakeholders.
2. Project Scope	Defines the boundaries of the project, outlining what is included and excluded from the project's scope.
3. Project Deliverables	Lists the specific outputs and products that will be produced as a result of the project.
4. Project Schedule	Provides a detailed timeline of the project, including key milestones and deadlines.
5. Project Budget	Outlines the financial resources required for the project, including a breakdown of costs and funding sources.
6. Project Risks	Identifies potential risks and challenges that could impact the project's success, along with mitigation strategies.
7. Project Communication	Details the communication plan, including the roles and responsibilities of project team members and the frequency of communication.
8. Project Conclusion	Summarizes the key findings and conclusions of the project, and provides recommendations for future projects.

This document is a living document and will be updated as the project progresses. It is intended to be a collaborative effort, with input from all project stakeholders.

Project Team
Project Manager: [Name]
Team Lead: [Name]
Team Members: [List of names]

Math 101

Section	101
Number of students	15
Number of sections	1

Math 101 is a course designed for students with a strong background in mathematics. It covers topics such as algebra, geometry, and calculus.

- 1. Algebra
- 2. Geometry
- 3. Calculus

The course is taught by Professor John Doe.

For more information, please contact the department office.

- 1. Department Office

Math 101 is a required course for students pursuing a degree in Mathematics.

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Math 101

Math 101