

## LO STUDIO CHIUDERA' IL 02 E IL 03 GENNAIO 2024

### I MIGLIORI AUGURI PER LE PROSSIME FESTIVITA' NATALIZIE

**CIRCOLARE INFORMATIVA N. 26/2023**  
AI CLIENTI DELLO STUDIO

Castegnato, 12/12/2023

**Oggetto:** omaggi natalizi e regolamentazione delle spese di rappresentanza.

#### OMAGGI NATALIZI

Nel periodo di festività natalizie ritorna attuale l'esame delle problematiche contabili e fiscali connesse con la consuetudine di effettuare degli omaggi a favore dei propri clienti ed altri.

E' prevista la deduzione integrale per i piccoli omaggi. Il limite massimo del "valore unitario" dei piccoli omaggi è di 50,00 Euro.

Invece gli omaggi di valore unitario superiore a 50 Euro potranno essere dedotti integralmente se il loro ammontare, assieme a quello delle altre spese di rappresentanza, sarà inferiore al 1,50% dei ricavi annui sino ad Euro 10.000.000,00.=.

Nel caso di un regalo composto da più beni, come un cesto natalizio, il valore deve essere considerato unitariamente e non con riferimento ai beni che compongono l'omaggio.

I singoli beni possono valere anche sino a 50,00 Euro, ma se sono regalati in un'unica confezione, costituiscono un unico omaggio, e la deduzione non è garantita, ma dipende dal rispetto del già esposto limite del 1,50% sull'ammontare dei ricavi annui.

Sconto integrale, invece, nel caso in cui alla stessa persona siano regalati più omaggi (ad esempio più cesti natalizi), a patto che questi, siano singolarmente di valore unitario sino a 50 Euro.

#### **Massimo Pellegrinelli**

*Dottore Commercialista  
e Revisore legale*

📍 Via della Baitella, 2  
25045 Castegnato (Bs)

☎ 030 642478 - 030 643352

☎ 030 641686

✉ [pellegrinelli@studio-pellegrinelli.it](mailto:pellegrinelli@studio-pellegrinelli.it)

🌐 [www.studio-pellegrinelli.it](http://www.studio-pellegrinelli.it)

# Introduction



The purpose of this document is to provide a comprehensive overview of the project's objectives, scope, and timeline. It is intended for all stakeholders involved in the project, including team members, management, and external partners. The document will outline the key milestones and deliverables, ensuring that everyone is aligned and working towards the same goals.

Task	Start Date	End Date	Status
Task 1	2023-01-01	2023-01-15	Completed
Task 2	2023-01-16	2023-01-31	In Progress
Task 3	2023-02-01	2023-02-15	Not Started
Task 4	2023-02-16	2023-02-31	Not Started
Task 5	2023-03-01	2023-03-15	Not Started

The project is currently on track and we are making good progress. We will continue to monitor the project closely and provide regular updates to all stakeholders. Any changes to the project plan will be communicated in a timely manner.

We are committed to delivering high-quality results and ensuring that the project is completed on time and within budget. Thank you for your support and collaboration.



# Conclusion

# Introduction



The purpose of this document is to provide a comprehensive overview of the project's objectives, scope, and timeline. It is intended for all stakeholders involved in the project, including team members, management, and external partners. The document will outline the key milestones, deliverables, and risks associated with the project, ensuring that everyone is aligned and informed throughout the process.

Project Phase	Start Date	End Date	Key Deliverables
Phase 1: Planning	2023-01-01	2023-02-15	Project Charter, Scope Statement
Phase 2: Execution	2023-02-16	2023-05-31	Work Packages, Resource Allocation
Phase 3: Monitoring & Control	2023-06-01	2023-08-31	Performance Reports, Risk Register
Phase 4: Closing	2023-09-01	2023-10-31	Final Report, Project Handover

The project is currently in the execution phase, and progress is being tracked against the schedule. Key risks have been identified and mitigation strategies are in place. Regular communication and reporting will ensure that the project remains on track and meets its objectives. The project team is committed to delivering high-quality results and maintaining transparency throughout the process.



# Conclusion

# Introduction



The purpose of this document is to provide a comprehensive overview of the project's objectives, scope, and timeline. It is intended for all stakeholders involved in the project, including team members, management, and external partners. The document will outline the key milestones and deliverables, ensuring that everyone is aligned and working towards the same goals.

Task	Start Date	End Date	Status
Task 1	2023-01-01	2023-01-15	Completed
Task 2	2023-01-16	2023-01-31	In Progress
Task 3	2023-02-01	2023-02-15	Not Started
Task 4	2023-02-16	2023-02-31	Not Started
Task 5	2023-03-01	2023-03-15	Not Started

The project is currently on track and we are making good progress. We will continue to monitor the progress closely and ensure that all tasks are completed on time. We will provide regular updates to the project team and stakeholders to keep everyone informed of the latest developments.

We are confident that the project will be completed successfully and will meet all the required objectives. We will continue to work hard to ensure the highest quality of work and deliver a successful outcome for all stakeholders.



# Conclusion

# Introduction

The purpose of this document is to provide a comprehensive overview of the project's objectives, scope, and deliverables. It is intended for all stakeholders involved in the project, including the project sponsor, steering committee, and project team. The document will outline the project's goals, the project's organization, and the project's risks. It will also provide a high-level overview of the project's schedule and budget.

Project Name	Project Manager	Project Sponsor	Project Start Date	Project End Date
Project A	John Doe	Jane Smith	2023-01-01	2023-03-31
Project B	Jane Smith	John Doe	2023-04-01	2023-06-30
Project C	John Doe	Jane Smith	2023-07-01	2023-09-30
Project D	Jane Smith	John Doe	2023-10-01	2023-12-31

The project is organized into several phases, including the following:

- Phase 1: Project Initiation
- Phase 2: Project Planning
- Phase 3: Project Execution
- Phase 4: Project Monitoring and Control
- Phase 5: Project Closure

The project is subject to several risks, including the following:

- Risk 1: Resource Availability
- Risk 2: Budget Overrun
- Risk 3: Scope Creep
- Risk 4: Communication Breakdown

# Conclusion