

<b>Investigation and assessment deadlines</b> <b>Current System vs. new government's plans</b>		
	Current System	Projected change
<b>Ordinary Deadline</b>	3 years	3 years
<b>Missing or Late tax return</b>	4 years	3 years
<b>Semi-Complex tax regime<sup>1</sup></b>	6 years	4 years
<b>Complex tax regime<sup>2</sup></b>	10 years	
<b>Fraud</b>	10 years	7 years
<b>Fraud with Complex or Semi-Complex tax return</b>	N/A	8 years

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<sup>1</sup> enterprises subject to transfer pricing filings, making payments to entities situated in tax havens, claiming withholding tax exemptions on the base of double tax treaties or EU law, claiming foreign tax credits, etc.

<sup>2</sup> enterprises linked with a tax hybrid product or a legal scheme aimed at avoiding tax or subject to CFC rules