THE WEEK IN BRIEF

News

DIRECT TAXES

Employee Income - Determination of Income - Benefits in Kind - Vehicles for Mixed Use by Employees - Methods of Determining Fringe Benefits Based on Vehicle Fuel Type - Changes in Law 207/2024 (Budget Law 2025) - Scope of Application and Effective Date (Assonime Circular 3.4.2025 no. 7)

Assonime, with circular 3.4.2025 no. 7, analyzed the new regulations on fringe benefits for vehicles granted for mixed use by employees following the changes made to Article 51, paragraph 4, letter a) of the TUIR by Article 1, paragraph 48 of Law 207/2024 (Budget Law 2025).

Scope of Application

Regarding the scope of application, it is noted that the "ordinary" percentage of 50% applies - in addition to traditionally fueled vehicles (e.g., with a thermal engine) - to hybrid vehicles, but not plug-in hybrids, i.e., mild and full hybrids. The 20% rate applies to plug-in hybrid electric vehicles, while the lower 10% rate applies to fully electric battery-powered vehicles.

According to Assonime, the penalization for non-plug-in hybrid vehicles, which are less polluting (currently taxed at 50%), should be reconsidered, as the distinction between these vehicles and plug-in hybrid electric vehicles does not take into account the actual percentage of usage of these vehicles with electric power (compared to traditional combustion fuel).

Moreover, it is unclear whether the more favorable taxation (10% or 20%) also applies to hydrogen fuel cell vehicles (FCEVs).

Effective Date of the New Provisions and Critical Aspects
Regarding the effective date of the new provisions, the 2025 budget law does not expressly provide any transitional rules to regulate the shift from the old to the new regime, which has sparked much criticism.

Applying the clarifications provided previously by the Revenue Agency Resolution 46/2020, the new rule of taxation based on the type of vehicle fuel would apply on the condition that the contract is signed and the assignment occurs from January 1, 2025, and the vehicle has not been registered before this date.

Assonime believes that the objective the legislator intended to achieve with the amendment was not to apply the general rule of normal value to all cases not governed by the new version of Article 51, paragraph 4, letter a), but rather to regulate, from the new perspective based on vehicle fuel type, only new assignments.

It would be unreasonable to believe that the legislator intended to target "green" vehicles registered before January 1, 2025, not only leaving them subject to the previous regime but even penalizing them by calculating their fringe benefit based on the normal value.

The fact that the new law only regulates the case of vehicles assigned for mixed use that are registered from January 1, 2025, and contracts signed from that date may not prevent, in the absence of specific transitional provisions, the previous regime from applying to all cases of vehicles assigned for mixed use that do not meet all the criteria set by the new version of Article 51, paragraph 4, letter a) of the TUIR (e.g., assignment with contract and new registration after December 31, 2024).

While waiting for official clarifications from the Tax Administration, Assonime suggests that the provisions of Article 51, paragraph 4, letter a) of the TUIR, as in effect on December 31, 2024 (taxation based on vehicle pollution), should continue to apply, even in subsequent tax years, to:

- vehicles granted for mixed use with contracts signed from July 1, 2020, to December 31, 2024, and vehicles registered during that time frame (subject to the general normal value rule for cars assigned from July 1, 2020, but registered before that date; this case is not covered by the special transitional regime under Article 1, paragraph 633 of the 2020 Budget Law).
- vehicles granted for mixed use with contracts signed from January 1, 2025, but registered earlier.
- vehicles registered after December 31, 2024, for which mixed-use assignment was agreed upon under contracts signed before that date.

References
Article 1, paragraph 48, Law 30.12.2024 no. 207
Article 51, paragraph 4, DPR 22.12.1986 no. 917

The Daily Commercialist, April 4, 2025 - "Vehicles Granted for Mixed Use by Employees Without Transitional Regulation" - Alberti
Il Sole 24 Ore, April 4, 2025, p. 37 - "No Changes in Tax Rules for Vehicles Given for Mixed Use Until 2024" - Prioschi M.
The Daily Commercialist, December 31, 2024 - "ACI 2025 Tables with Fringe Benefits at 10% for

Electric Cars" - Alberti
Report No. 177/2024, p. 125-150 - "The 2025 Budget Law and the 'Connected' Decree" - AA.VV.
Guides Eutekne - Direct Taxes - "Motor Vehicles - Cars for Mixed Use by Employees" - Alberti P.

INDIRECT TAXES
VAT - Obligations of Taxpayers - Invoicing - Electronic Invoicing - Failure to Invoice or Irregular Invoicing - Communication to the Revenue Agency
(Guide by the Revenue Agency on completing electronic invoicing and the "esterometro" - version 1.10)

On April 1, 2025, the Revenue Agency published the new version (1.10) of its “Guide to Completing Electronic Invoices and the Esterometro.”

Use of XML file TD29 for Regularizing Missing or Irregular Invoicing
A particular point of interest is the new guidance concerning the preparation of the XML file - to be transmitted to the Exchange System with code TD29 - for reporting missing or irregular invoicing by the seller or service provider. This is the responsibility of the buyer or client to avoid incurring the penalty under Article 6, paragraph 8 of Legislative Decree 471/97.

The regulation states that the taxpayer must report such violations “to the Revenue Agency, using the tools provided by it, within ninety days from the deadline for issuing the invoice or from the date the irregular invoice was issued.”
Unlike the previous version of Article 6, paragraph 8 of Legislative Decree 471/97, there is no longer a requirement to pay the tax in advance.

The buyer or client who fails to regularize the situation is subject to a penalty of 70% of the tax due, with a minimum fine of 250.00 euros.

The Revenue Agency’s Guide emphasizes an important point arising from the above-mentioned regulation: the TD29 file transmitted to the SdI (Exchange System) “represents merely a communication.” Therefore, it is no longer considered a self-invoice, as it was for violations committed before September 1, 2024 (the effective date of the changes introduced by Legislative Decree 14.6.2024, no. 87).

This is a significant consequence. As clarified in the same Guide, the document marked with the TD29 code has no relevance for tax purposes, meaning that it “does not allow the VAT on purchases to be deducted.”

Nevertheless, the XML file must still include some of the elements required by Article 21, paragraph 2 of Presidential Decree 633/72, including:

- the nature, quality, and quantity of the goods and services purchased;
- the amount of the consideration;
- the taxable amount not invoiced or not indicated in the invoice;
- the VAT rate and the tax; in cases of exempt or non-taxable transactions, the “Nature” code must be inserted.

The instructions provided by the Revenue Agency also clarify that within the file:

- in the <CedentePrestatore> block, the details of the seller or service provider must be included;
- in the <CessionarioCommittente> block, the VAT identification number of the buyer or client who is reporting the missing or irregular invoicing must be listed;
- in the <DatiTrasmissione> block, the <CodiceDestinatario> field must be filled with seven zeros, while the <PECDestinatario> field should not be filled;
- in the <Data> field, located in the <DatiGenerali> section of the file, the date of the transfer of goods or provision of services must be entered;
- the <DatiFattureCollegate> field must be filled only in the case of an irregular invoice, to include the details of the document issued by the seller or provider;
- in the <Numero> field, an ad hoc number can be entered.

The Revenue Administration further specifies that the TD29 document type can be corrected by transmitting a file with the same code, with either a positive or negative sign depending on the type of error to be corrected.

Possible Use of the TD20 File
The file marked with the TD20 code is still considered a “true” self-invoice. It can still be used:

- for missing or irregular invoicing by the seller or service provider in operations subject to reverse charge (Article 6, paragraph 9-bis of Legislative Decree 471/97);
- or in cases referred to in Article 46, paragraph 5 of Decree-Law 331/93 and its equivalents, that is, when, for an intra-community purchase under Article 38, paragraphs 2 and 3, letters b) and c) of Decree-Law 331/93, “a service performed in the Italian territory by an EU service provider or the purchase of goods already in Italy from an EU seller,” the buyer or client has not received the corresponding invoice by the second month following the operation or has received an invoice showing an amount lower than the actual value.

If the omission or irregularity concerns a transfer or service subject to internal reverse charge, the buyer or client may regularize the violation, “within ninety days from the deadline for issuing the invoice or from the date the irregular invoice was issued” (Article 6, paragraph 9-bis of Legislative Decree 471/97), by:

- transmitting a TD20 file to the SdI (including the seller or service provider's data in the corresponding block), showing the taxable amount and the “Nature” code N6 for the operation to which the self-invoice relates;
- subsequently, transmitting a TD16 document to report the corresponding tax.

The Revenue Agency clarifies in the Guide that the correction of a self-invoice transmitted with the TD20 document type in the scenario described above “can be done by transmitting the two documents of the same type already sent to the SdI (TD20 plus TD16) if the taxable amount and tax need to be corrected, or only the TD16 if only the tax needs to be corrected (the correcting document in these cases takes the form of a VAT variation note).”

Similarly, for the scenarios referred to in Article 46, paragraph 5 of Decree-Law 331/93 and equivalents, the following can be transmitted “by the 15th day of the third month after the transaction,” in the case of non-receipt of the invoice, or “by the 15th day of the month following the registration of the original invoice,” if the document shows an amount lower than the actual value (Article 46, paragraph 5 of Decree-Law 331/93):

- a TD20 file with the taxable amount and the N2.1 code for “purchases from an EU entity of services or goods already in Italy,” or the N3.2 code for intra-community purchases (again, seller or provider details must be included in the corresponding block);
- subsequently, documents with the codes TD17, TD18, or TD19, which will also fulfill the obligations under Article 1, paragraph 3-bis of Legislative Decree 127/2015 (the “esterometro”).

EMPLOYMENT LAW
Updates on Law 203/2024 (the so-called "Work-Related Link") - Initial Operational Instructions (Ministry of Labour Circular No. 6 of 27.3.2025)

With Circular No. 6 of March 27, 2025, the Ministry of Labour provided initial clarifications regarding the regulatory changes introduced by Law No. 203 of December 13, 2024 (the so-called “Work-Related Link”).

The circular covers the following topics:

- **Temporary Employment**
- **Seasonal Activities**
- **Duration of the Probationary Period**
- **Mandatory Communications for Remote Work**
- **Termination of Employment**

Temporary Employment

As noted by the Ministry, Article 10 of Law 203/2024 amended Article 31, paragraph 1 of Legislative Decree 81/2015, eliminating the transitional rule in effect until June 30, 2025, which allowed users to exceed the 24-month limit (even non-continuous) for fixed-term assignments with a single temporary worker, if the temporary employment agency communicated that it had hired the worker on a permanent basis.

Following this change, if the 24-month limit is exceeded, the employer must establish a permanent employment relationship with the temporary worker. The Ministry specifies that:

- **For contracts entered into between agencies and users starting from January 12, 2025** (the effective date of Law 203/2024), the 24-month period for temporary workers will only include fixed-term assignments initiated after January 12, 2025. Missions completed under the previous rules are not counted.
- **For ongoing assignments as of January 12, 2025**, which are based on contracts signed before that date, these can continue until June 30, 2025, without the employer having to convert the employment relationship to permanent status. However, any period of temporary work completed after January 12, 2025, will be deducted from the overall 24-month limit.

Additionally, the Ministry highlights two further changes introduced by Article 10 of Law 203/2024:

- **New exceptions to the 30% limit** set by Article 31, paragraph 2 of Legislative Decree 81/2015, excluding certain workers (e.g., those employed under startup contracts, for seasonal work, to replace absent workers, or over 50s).
- **A new provision** allowing exceptions to the causal justification required for fixed-term contracts under Article 19, paragraph 1 of Legislative Decree 81/2015, for unemployed workers who have been receiving unemployment benefits for at least six months or those who are disadvantaged.

Seasonal Activities

The circular also discusses the clarification provided by Article 11 of Law 203/2024, which offers an authentic interpretation of Article 21, paragraph 2 of Legislative Decree 81/2015 regarding seasonal activities. This clarifies that seasonal work applies not only to the activities listed in DPR 1525/63 but also to those specified in collective bargaining agreements (national, territorial, or company-specific agreements) under Article 51 of Legislative Decree 81/2015.

The Ministry of Labour emphasized that the clarification was necessary as the literal wording of Article 21 of Legislative Decree 81/2015 was not sufficiently clear regarding whether collective agreements could include additional seasonal activities beyond those defined in DPR 1525/63.

Duration of the Probationary Period

Article 13, paragraph 1 of Law 203/2024 amended Article 7 of Legislative Decree 104/2022 regarding the duration of the probationary period for fixed-term employment contracts. The Ministry clarified that:

- The new limits for the probationary period, which vary depending on the duration of the fixed-term contract (up to 6 months and between 6 and 12 months), cannot be waived, even by collective agreements. These limits are 15 days of effective work for contracts up to 6 months and 30 days for contracts between 6 and 12 months.
- For contracts exceeding 12 months, the probationary period will be calculated at a rate of one day for every 15 calendar days of work. This will apply even if it exceeds the 30-day limit for contracts shorter than 12 months, unless more favorable provisions are provided by the collective agreement.

Obligatory Communications for Remote Work (Lavoro Agile)

Article 14, paragraph 1 of Law 203/2024 introduces modifications to Article 23, paragraph 1, first sentence, of Law 81/2017, setting a 5-day deadline for the communication of the start and cessation of remote work and any changes to the initially agreed duration, according to the procedures established by a decree of the Ministry of Labour.

For administrative regularity and evidence, the agreement for remote work must be made in writing; however, the communication deadline does not begin from the date of the agreement itself but from the actual start date of the remote work, which may differ.

For example, if an agreement is made on January 15, 2025, and the remote work is scheduled to begin on February 1, 2025, and end on June 30, 2025, the communication must be made by February 6, 2025 (and not by January 20, 2025).

Termination of Employment
Article 19 of Law 203/2024 modifies Article 26 of Legislative Decree 151/2015 regarding resignations due to unjustified absence of the worker.

The Ministry of Labour reiterates that mere unjustified absence is not sufficient to terminate the employment relationship. The employer must communicate the absence to the competent Labour Inspectorate.

Additionally, since the unjustified absence must last for the period established by collective agreements or, in the absence of such agreements, more than 15 days, it is clarified that:

- The days of absence are counted as calendar days.
- Provisions in collective agreements regulating unjustified absences for disciplinary purposes cannot be taken into account.
- Collective agreements may establish a period longer than the 15-day legal limit but not shorter.

From the date of communication to the Territorial Labour Inspectorate, the employer has 5 days to notify the termination of the employment relationship. During the period of unjustified absence, no wages are due to the worker, and the employer may withhold the notice compensation from the final paycheck.

PREVIDENCE
New ATECO Classification 2025 - INPS Registration and Modification Instructions (INPS Circular No. 71 of 31.3.2025)

With Circular No. 71 of March 31, 2025, INPS provided operational instructions to employers, clients, and professionals registered in the Separate Management regarding the classification of economic activities following the adoption of the new ATECO 2025 classification, which will come into effect on April 1, 2025.

New ATECO Classification 2025
The new ATECO 2025 classification came into effect on January 1, 2025, and will be operational starting April 1, 2025. The ATECO classification is used by ISTAT for statistical purposes and is the Italian version of the European NACE (Statistical Classification of Economic Activities in the European Community).

Company Registration Procedure
INPS has updated the “Company Registration and Modification Procedure,” and from April 1, 2025, employers will be able to assign the ATECO 2025 code to new company registrations when starting activities with employees. They will also assign the statistical-contributory code (CSC) for classification within one of the activity sectors as per Article 49 of Law 88/1989.

- Employers must provide the ATECO 2025 code issued by the Chamber of Commerce (CCIAA) or resulting from the reallocation of the previous ATECO 2007 code when registering new businesses starting after March 31, 2025.
- The procedure allows the entry of the ATECO 2007 code, which will then be replaced with the corresponding ATECO 2025 code if the business was established before April 1, 2025, and employs people after that date without yet having been reallocated by the CCIAA.

Modification Procedure for Companies
Currently, when requesting a contribution modification, the company will temporarily be assigned an ATECO 2025 code based on the corresponding ATECO 2007 code in the registry. This assignment will be finalized once the reallocation process is completed.

Employer Classification Manual
INPS has updated the "Employer Classification Manual for Pension and Welfare Purposes according to Article 49 of Law 88/1989," which will be available after the publication of Circular 71/2025.

New CSC for Consulting Activities
INPS has established a new CSC (Statistical Contributory Code) 70713, similar to the previously used 70708, for various types of consulting activities. The new code has the following meaning:

- 7 Tertiary (commerce, services, professions, arts);
- 07 Various Activities (tertiary, professionals and artists, etc.);
- 13 Consulting Activities.

Therefore, from April 1, 2025, companies with ATECO codes related to these activities will be classified under CSC 70713.

Clients
For those registered with the Separate Management, clients must enter the ATECO 2025 code in the UniEmens flows submitted from April 1, 2025, even if they relate to periods before that date, under the "Istat Code" field.

Professionals
INPS clarified that for professionals:

- Those registering for the first time with the Separate Management from April 1, 2025, will use the updated ATECO 2025 codes in the registration process.
- For those already present in the management archives as of March 31, 2025, the existing classification will remain valid until any changes are registered in the Taxpayer Registry or through a recoding process.

Artisans and Merchants
For artisans and merchants, the update of procedures regarding the management of economic activity classification codes (allowing the adoption of ATECO 2025 codes) will be communicated in a subsequent message.

SOCIAL SECURITY Benefits - ISEE - Single Substitute Declaration (DSU) - Updated Model and Instructions - Exclusion of Government Bonds (Ministerial Decree 2.4.2025 no. 75)

With Ministerial Decree 2.4.2025 no. 75, published in the "Legal Advertisements" section of its portal, the Ministry of Labor approved the updated model of the Single Substitute Declaration (DSU) for the calculation of ISEE and the related instructions for completion.

Subsequently, INPS also intervened with Circular 3.4.2025 no. 73, outlining both the changes included in DPCM 159/2013 (by DPCM 13/2025) and the updates regarding the new documentation.

Exclusion of Government Bonds from ISEE The new model enacts the exclusion of government bonds from the ISEE, as outlined in Article 1, paragraphs 183 and 184 of Law 213/2023 and implemented by DPCM 13/2025, which added paragraph 4-bis to Article 5 of DPCM 159/2013.

The regulation establishes the exclusion of government bonds from the financial assets calculated for ISEE purposes, up to a maximum value of €50,000 per family unit, including:

- Government bonds referred to in Article 3 of DPR 398/2003 (i.e., Treasury Bills - BOT, Treasury Bonds - BTP (all categories), and Treasury Credit Certificates - CCTeu);
- Postal savings bonds, including those transferred to the State;
- Postal savings books.

The instructions for completing the DSU specify that the following financial accounts are affected by this exclusion:

- “Code 02” - Deposit accounts for securities and/or bonds;
- “Code 03” - Free/blocked savings deposit accounts held exclusively with Poste Italiane;
- “Code 06” - Wealth management;
- “Code 07” - Deposit certificates and postal savings bonds held exclusively with Poste Italiane.

Indication in the FC2 Section The person completing the DSU must indicate the financial account types affected, held by members of the family unit, with the corresponding account data, excluding the value of “Government Bonds” included in the financial assets of the family.

With Circular 73/2025, INPS clarified that:

- It is possible not to indicate or to reduce in Section I and II of the FC.1 Module of the DSU Mini or Full, the value of government bonds, postal savings bonds (including those transferred to the State), and postal savings books, held as of December 31 of the second year prior to the year of DSU submission;
- For the current DSU, the same approach can be applied in Section S5 of the MS Model regarding financial assets held as of December 31 of the year before DSU submission.

In the case of a pre-filled DSU, it is the responsibility of the declarant to remove or reduce the value of the financial accounts pre-filled by the Revenue Agency for the aforementioned types of accounts, up to a maximum total of €50,000 per family unit.

Usage Methods The family unit can choose between two alternative usage methods, both of which impact the calculation of the ISEE similarly. For example, a family unit consisting of two spouses, one holding a type 06 account with a total value of €70,000, of which €30,000 is in

government bonds, and the other holding a type 02 account valued at €60,000 (50% co-owned with a non-family member), of which €25,000 is in government bonds, can exclude a total of €42,500 from their financial assets (declaring a financial asset of €57,500) in the following two alternative methods:

- It is possible that in the FC2 section, the first spouse indicates the type 06 account with a value of €40,000 (€70,000 - €30,000), and the second spouse indicates the type 02 account with a value of €17,500 (50% of the difference between €60,000 and €25,000);
- Alternatively, the entire amount of €42,500 can be subtracted from the total value of the accounts held by the first spouse.

Unmarried and Non-cohabiting Spouse In the case of a non-married and non-cohabiting parent included in the household of a minor child or university student, it is preferable to exclude:

- First, the "Government Bonds" held by the members of the regular household;
- Then, those held by the non-married and non-cohabiting parent included in the household, as long as the maximum limit of €50,000 per family unit is not exceeded.

ISEE Certificates Already Issued ISEE certificates already issued in 2025 remain valid for access to subsidized social benefits until their natural expiration. However, there remains the option to request a new ISEE certificate, calculated by applying the exclusion of government bonds.

Ministerial Decree 2.4.2025 Ministry of Labor and Social Policies no. 75 DPCM 14.1.2025 no. 13 DPCM 5.12.2013 no. 159 The Accountant's Daily of 3.4.2025 - "It's Possible to Exclude Government Bonds from the ISEE Calculation" - Silvestro Eutekne Guides - Social Security - "ISEE" - Silvestro D.

INSURANCE Corporate Policies Against Catastrophic Risks - Extension of Deadlines (Ex DL 39/2025) and Ministerial Clarifications (FAQ Ministry of Enterprises and Made in Italy 1.4.2025)

With DL 39/2025 ("Urgent Measures on Catastrophic Risk Insurance"), the Council of Ministers has extended the deadline for companies to take out policies covering damage caused by natural disasters to assets referred to in Article 2424, paragraph 1, of the Civil Code, Active Section, item B-II, nos. 1), 2), and 3).

Moreover, the MIMIT, in response to some FAQs, has provided initial clarifications on certain issues related to the operation of the aforementioned policies.

Obligation to Take Out Catastrophic Risk Insurance Article 1, paragraphs 101-111 of Law 213/2023 (2024 Budget Law) introduced the obligation for companies with their legal headquarters in Italy or those based abroad with a permanent establishment in Italy, that are required to register in the Business Register as per Article 2188 of the Civil Code, to take out insurance covering damages related to:

- Assets listed in Article 2424, paragraph 1 of the Civil Code, Active Section, item B-II, nos. 1), 2), and 3) (land and buildings, plants and machinery, industrial and commercial equipment);

- Damages directly caused by natural disasters and catastrophic events occurring in the national territory (earthquakes, floods, landslides, inundations, and overflows).

Agricultural companies, as per Article 2135 of the Civil Code, are excluded from this requirement, as they are covered by the National Mutual Fund for catastrophic weather and climate-related damages, established under Article 1, paragraphs 515 et seq., of Law 234/2021.

The stipulation of insurance is mandatory for the companies identified by the regulation, and failure to comply with this obligation will be considered when allocating contributions, subsidies, or financial incentives based on public resources, including those related to disaster and catastrophic events.

Extension of Deadline for Compliance DL 39/2025 has extended the deadline for obtaining insurance policies:

- For medium-sized companies, as defined by Directive (EU) 2023/2775, until October 1, 2025;
- For small and micro-enterprises according to Directive (EU) 2023/2775, until December 31, 2025.

For large companies, the deadline remains March 31, 2025, but penalties for non-compliance will be applied 90 days after the start of the insurance obligation.

MIMIT FAQs In response to numerous requests for clarification, the Ministry of Enterprises and Made in Italy (MIMIT) has provided some indications on controversial issues. Below are some of them:

- Regarding entities required to take out the insurance, the Ministry clarified that if a company does not own land, buildings, plants, machinery, or industrial and commercial equipment but uses these assets for its business activities under another title (e.g., leasing), the obligation to take out the insurance for damages caused by natural disasters and catastrophic events applies to the entrepreneur using the assets, with the only exception being assets already covered by similar insurance, even if taken out by another entity.
- Companies registered in the Business Register are subject to the insurance obligation, regardless of the section.
- Companies that do not have or use any of the assets listed in Article 2424, paragraph 1 of the Civil Code, Active Section, item B-II, numbers 1), 2), and 3) are not subject to the insurance obligation.

Regarding the assets to be insured, it was specified that:

- If the property is used both as a residence and as a location for carrying out business activities, it falls within the scope of the insurance obligation for the portion of the building used for business activities.
- Buildings under construction are not subject to the insurance obligation.

Article 1, Paragraph 101 of Law 30.12.2023 no. 213

The Accountant's Daily of 3.4.2025 - "Mandatory Catastrophic Insurance for Companies Leasing Assets" - Pasquale
Eutekne Guides - Business and Companies - "Catastrophic Insurance Policies" - Pasquale C.
The Accountant's Daily of 11.3.2025 - "Mandatory Catastrophic Insurance for Leased Properties Still Uncertain" - Pasquale

The Accountant's Daily of 24.3.2025 - "Obligation of Catastrophic Insurance for STPs with Doubts" - Pasquale
The Accountant's Daily of 29.3.2025 - "Deadline for Medium Enterprises to Take Out Catastrophic Insurance Postponed to October 1" - Pasquale

TAXATION ASSESSMENT - DECLARATIONS - Friendly Notices - Availability within the "Tax Drawer" of the Taxpayer

In implementation of Article 23 of Legislative Decree 8.1.2024 no. 1 (the so-called "Compliance"), the Revenue Agency has established the methods for making available, within the taxpayer's "Tax Drawer," functionalities for consulting and managing communications related to the results of automatic tax return processing (Articles 36-bis of DPR 600/73 and 54-bis of DPR 633/72), the so-called "friendly notices," allowing full online management.

Article 23 of Legislative Decree 1/2024 provided for the implementation of data in the tax drawer, stipulating that in the reserved area, all acts and communications managed by the Revenue Agency related to the taxpayer must be available for consultation and mass extraction, including those concerning the roles of the Revenue Agency-Collection related to tax acts issued by the Revenue Agency. These documents must be accessible and/or extractable also for the intermediaries delegated by the taxpayers.

Online Access to "Friendly Notices" Communications related to the automatic processing of tax returns are available for consultation in the "The Agency Writes" section of the taxpayer's "Tax Drawer" in the reserved area of the Revenue Agency's website.

The taxpayer is notified of the document's availability through an alert in their reserved area, and, if the recipient is an individual, also via a message transmitted through the "IO" app on their mobile phone.

Sending via Traditional Methods The Revenue Agency has clarified that communications will still be sent through traditional methods, i.e., via registered mail or certified email (press release 20.11.2024).

Management of "Friendly Notices" For each available communication, the following actions can be taken:

- The payment of any requested amount can be made using the appropriate functionality, ensuring the position is regularized within the indicated deadline;
- Assistance can be requested via CIVIS: the service allows clarifications on identified irregularities, explaining why the payment may not be due, in whole or in part.

These online services can be used directly by the taxpayer to whom the communications are addressed or by intermediaries authorized to use the "Delegated Tax Drawer" service.

Making a Payment If payment is made through the new online procedure, it must be done:

- In a single payment (installments up to 20 quarterly payments are not allowed);
- By debiting an account opened with a collection intermediary and registered to the taxpayer, identified by their tax code (even if the payment is made by the authorized intermediary).

In the online procedure, it is necessary to provide the IBAN of the account to be debited, which must be in the taxpayer's name, or co-owned with authorization to operate with separate signatures.

Receipts The Revenue Agency will issue separate receipts available in the reserved area:

- Confirmation of the receipt of the debit request and its outcome;
- Confirmation of the receipt of the assistance request via CIVIS and its resolution.

Obligations of Intermediaries Intermediaries must promptly inform the persons who delegated them, providing the receipts and certificates issued following the debit or assistance requests made.