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1	IRPEF ADVANCES 2025 - CALCULATION METHODS
	<p>With DL 23.4.2025 no. 55, published in G.U. no. 94 of 23.4.2025, the rules for determining the IRPEF 2025 advance payments were modified in order to solve the problem that emerged following the lack of coordination between</p> <ul style="list-style-type: none"> DLgs. 216/2023, which provided in Art. 1 par. 1 and 2, for the year 2024 only, a the reduction of taxable income brackets and the relative IRPEF rates from four to three and the increase from EUR 1,880.00 to EUR 1,955.00 of the tax deduction for employee income (excluding pensions) and certain similar income, in relation to taxpayers with a total income not EUR 15,000.00, pursuant to Article 13, paragraph 1(a), first sentence, of the TUIR; L. 207/2024, which brought both of the above measures into force as of 2025 (rate reduction and deduction increase).
1.1	<p>ISSUES ON THE CALCULATION OF IRPEF ADVANCE PAYMENTS</p> <p>Article 1(4) of LD 216/2023 provided that, in determining the advance payments due for the purposes of IRPEF for the tax periods 2024 and 2025, the tax for the preceding period was to be taken as that which have been determined if the provisions of paragraphs 1 and 2 had not been applied; consequently, the rules in force for year 2023 were to be taken into account in determining the advance payments question for 2025.</p> <p>Intervention of the Ministry of Economy and Finance</p> <p>The Ministry of Economy and Finance had intervened on this issue with press release 25.3.2025 No. 32, in which it was stated that</p> <ul style="list-style-type: none"> Art. 1 para. 4 of LD 216/2023 intended to sterilise the effects of the amendments to the IRPEF rules only in relation to the advance payments owed by persons whose tax return showed a difference in IRPEF due, as recipients of income in addition to that already subject to withholding tax; the rule would have been corrected by an appropriate regulatory intervention.
1.2	<p>NEWS OF DL 55/2025</p> <p>The correction came with DL 23.4.2025 no. 55, which came into force on 24.4.2025, before the pre-filled declarations for 2024 were made available to taxpayers on 30.4.2025.</p> <p>In particular, Article 1 of Legislative Decree 55/2025 amends Article 1, Paragraph 4 of Legislative Decree 216/2023 by eliminating the reference to the year 2025 and maintaining application of the provision only for 2024.</p> <p>Therefore, as a result of the amendments made, the rule provides that in determining the advance payments due for IRPEF purposes for the tax period:</p> <ul style="list-style-type: none"> 2024, the tax the previous period shall be taken as that which would have been determined by not applying the provisions of paras. 1 and 2; 2025, the ordinary rules for determining down payments shall apply.
2	OMITTED OR IRREGULAR INVOICING - COMMUNICATION TO THE REVENUE AGENCY - NEW REVENUE AGENCY GUIDE TO ELECTRONIC INVOICING AND ESTEROMETER COMPLIANCE
	<p>On 1.4.2025, the Inland Revenue published the new version (1.10) of its 'Guide to compiling electronic invoices and the esterometer'.</p> <p>The main novelty concerns the use of the 'Document Type' code TD29, for communication of omitted or irregular invoicing by the transferor or pre-contractor, to which the transferee or principal is obliged to avoid incurring the penalty provided for Article 6 para. 8 of Legislative Decree 471/97.</p>
2.1	<p>USE OF THE TD29 CODE</p> <p>In its 'Guide to compiling electronic invoices and the esterometer', the Revenue Agency clarified that the TD29 <i>file</i> 'represents a mere communication'. It no longer constitutes, therefore, a self-invoice, as was the case for violations committed 1.9.2024 (the effective date of the amendments introduced by Legislative Decree no. 14.6.2024 n. 87).</p>

follows	<p>The document with the code TD29 therefore has no relevance for tax purposes, in the sense that it <i>'does not allow the deduction of the VAT relating to the purchase to be exercised'</i>. Nevertheless, some of the elements required by Article 21 co. 2 of Presidential Decree 633/72 must still be indicated in the <i>file</i>, for example, the nature, quality and quantity of the goods and services purchased or the amount of the consideration, the VAT rate, the taxable amount and the tax.</p> <p>In the instructions provided by the Revenue Agency, it is clarified, in particular, that:</p> <ul style="list-style-type: none"> • in the <ConsignorSupplier> block, the data of the taxable person who supplied the goods or services must be indicated; • in the <ContractorConsignor> block, the VAT identifier of the recipient or customer reporting the omission or irregularity; • In the <Transmission Data> block, the <Receiver Code> field must be filled in with seven zeros, while the <Receiver PECD> field must not be filled in; • In the <Date> field in the <General Data> section of the <i>file</i>, the date on which the operation was performed must be entered; • the <InvoiceData> field is to be filled in only in the case of an irregular invoice in order to report the details of the document; • in the <Number> field, an <i>ad hoc</i> numbering can be indicated. <p>In addition, the taxable amount not invoiced by the supplier or not indicated on the invoice issued, as well as the corresponding tax calculated by the purchaser or client, must be indicated in the <i>file</i>; in the presence of non-taxable or exempt transactions, the following must be entered the code 'Nature'.</p>
2.2	<p>CODE TD20 STILL USABLE FOR CERTAIN CASES</p> <p>The XML <i>file</i> marked TD20 is still usable:</p> <ul style="list-style-type: none"> • in case of omitted or irregular invoicing by the supplier in the context of transactions subject to reverse charge (Art. 6 co. 9-<i>bis</i> of Legislative Decree 471/97), • in the cases referred to Article 46(5) of DL 331/93 and those treated as such.
3	<p>INDICATION OF ATECO 2025 CODES IN THE DECLARATION MODELS</p>
	<p>Replacing the ATECO 2007 - Update 2022 classification the ATECO 2025 classification came into as of 1.1.2025 and is administratively adopted as of 1.4.2025.</p>
3.1	<p>USE OF THE NEW CLASSIFICATION</p> <p>With Res. 8.4.2025 No. 24, the Revenue Agency established that, as 1.4.2025, all operators affected by the updating of activity codes are required to use the new codes in the documents and declarations to be submitted to the Agency.</p>
3.2	<p>COMMUNICATION OF DATA CHANGES</p> <p>The Revenue Agency has, however, clarified that the adoption of the new ATECO 2025 classification does not entail the obligation to file a special declaration of variation of data pursuant to Articles 35 and 35-<i>ter</i> of Presidential Decree 633/72 and 7 para. 8 of Presidential Decree 605/73. However, the taxpayer shall communicate the codes of the activities exercised in accordance with the new ATECO 2025 classification on the occasion of the submission of the first declaration of variation of data made pursuant to those provisions, or if provided for by specific statutory or regulatory provisions.</p>
4	<p>VAT DECLARATION FOR 2022 - TAXABLE ACTIVE TRANSACTIONS AND PASSIVE TRANSACTIONS SUBJECT TO REVERSE CHARGE - COMMUNICATION OF ANOMALIES</p>
	<p>With Revenue Agency prov. no. 176284 of 11.4.2025, the modalities by which communications of potential anomalies based on a comparison between:</p> <ul style="list-style-type: none"> • the data of the annual VAT return for the tax year 2022; • those transmitted pursuant to Articles 1 and 2 of Legislative Decree 127/2015 (electronic invoices

<i>follows</i>	and telematic correspondence) and Art. 1 co. 209 - 214 of L. 244/2007 (electronic invoices to P.A.).
4.1	<p>CONTENT OF COMMUNICATIONS</p> <p>The communications under review contain:</p> <ul style="list-style-type: none"> • the taxpayer's tax code, name or surname and first name; • the identification number of the communication and the tax period • the act code; • the total amount of VAT transactions transmitted electronically that are taxable or subject to the reverse charge system; • the means by which the detailed information elements relating to the anomaly can be consulted; • the manner in which the taxpayer may request information or report to the Revenue Agency any elements, facts and circumstances not known to it; • the ways in which the taxpayer can regularise errors or omissions and benefit the reduction of penalties for violations.
4.2	<p>REPORTING CLARIFICATIONS AND CLARIFICATIONS</p> <p>The taxpayer, also through intermediaries entrusted with the telematic transmission of declarations, may:</p> <ul style="list-style-type: none"> • request information; • or report to the Revenue Agency, in the manner indicated in the consent, any elements, facts and circumstances not known to it that could justify the alleged anomaly.
4.3	<p>REGULARISATION OF VIOLATIONS COMMITTED</p> <p>In response to the anomaly notice, the taxpayer may regularise the errors or omissions committed, benefiting from the reduction in administrative penalties provided for by the discipline of the 'ravvedimento operoso' (Article 13 of Legislative Decree 472/97), on the basis of time elapsed since the commission of the infringement.</p>
5	<p>ARTISANS AND TRADERS BUSINESS - 50% REDUCTION IN SOCIAL SECURITY CONTRIBUTIONS - CLARIFICATION BY THE INPS</p>
	<p>With Circular No. 83 of 24.4.2025, INPS provided clarifications on how to take advantage of the 50% reduction in social security contributions in favour of individuals who register for the first time in 2025 with one of the Gestioni per artigiani e commercianti (artisans' and traders' social security funds), introduced by the INPS in 2025.</p> <p>by Art. 1, para. 186 of Law 207/2024 (Budget Law 2025).</p>
5.1	<p>SUBJECTIVE SCOPE</p> <p>The following persons are eligible for the facility:</p> <ul style="list-style-type: none"> • sole proprietors (including those under the flat-rate scheme under Law 190/2014); • partners of partnerships and limited companies; • the assistants and family helpers of the owners. <p>A condition for benefiting from the reduction is that these persons:</p> <ul style="list-style-type: none"> • have started a business activity in the form of individual or corporate enterprise during 2025; • have registered for the first time with one of the artisans' and traders' management schemes during the same period. <p>For co-workers and family helpers, employment can also be started during 2025 in already active enterprises.</p>
5.2	<p>OBJECTIVE SCOPE</p> <p>The 50% reduction concerns both minimum contributions and percentage contributions calculated on the basis of the total declared business income.</p> <p>The halving applies only to the IVS rate; the full contribution maternity tax and cessation business activity tax.</p>

5.3	<p>DURATION</p> <p>The subsidisable period is 36 months to be enjoyed continuously, starting from the date of start-up or first entry into the company in 2025.</p> <p>In the event that there no coincidence between the date of commencement of activity and the date on which the person qualifies for social security registration, provided that both conditions occur in 2025, the 36 months run from the date of first social security registration.</p>
5.4	<p>ALTERNATIVITY WITH OTHER CONCESSIONS</p> <p>The 50% reduction is an alternative to other tax relief measures that provide for rate reductions, such as the 35% reduction for taxpayers under the flat-rate regime <i>under</i> Law 190/2014.</p> <p>In this regard, it is specified that if, before 24.4.2025, the contribution reduction provided for under the flat-rate scheme was applied for, is still possible to apply for the greater 50% reduction under Law 207/2024.</p> <p>After the 50% reduction period has been exhausted, a request may be made for a 50% reduction.</p> <p>is again the one provided for in Law 190/2014.</p>
5.5	<p>SUBMISSION OF THE APPLICATION</p> <p>The application is submitted by the business owner by accessing the 'Portale delle Agevolazioni (ex DiResCo)' of INPS and filling in the relevant form.</p>
6	<p>INHERITANCE AND GIFT TAX - NEW FEATURES OF LEGISLATIVE DECREE 139/2024 - OPERATING INSTRUCTIONS FOR OFFICES</p>
	<p>In Circular 16.4.2025 No. 3, the Inland Revenue Agency reviewed the main changes introduced by Legislative Decree No. 139 of 18.9.2024 to Legislative Decree No. 346/90 (Consolidated Inheritance and Donation Tax Law), with effect on open successions and donations made as of 1.1.2025.</p> <p>The purpose of the document is to ensure the uniform application of the new regulations.</p> <p>tions by the offices.</p>
6.1	<p>OBJECT OF THE TAX</p> <p>The tax authorities recalled that Legislative Decree 139/2024 intervened on Article 1 of Legislative Decree 346/90 in order to</p> <ul style="list-style-type: none"> expressly include transfers of assets and rights arising from <i>trusts</i> and other destination bonds among the transfers of wealth that may give rise to the application of inheritance and gift tax; sanctioning the inapplicability of the tax to the gifts use referred to Article 770(2) of the Civil Code.
6.2	<p>OFFICE RESPONSIBLE APPLYING INHERITANCE TAX</p> <p>Circular 3/2025 pointed out that, as a result of the amendments made by Legislative Decree 139/2024 to Article 6 para. 1 of Legislative Decree 346/90, the application of the inheritance tax is de- mandated:</p> <ul style="list-style-type: none"> to the office in whose district the deceased's last residence was located (if this is note); the office in whose constituency the deceased's last residence in Italy was fixed, if he was resident abroad; to the office in Rome if the <i>deceased's</i> last residence is not known.
6.3	<p>SELF-ASSESSMENT OF INHERITANCE TAX</p> <p>Among the reform measures with the most innovative scope, Circular 3/2025 reported the introduction of the mechanism of self-assessment of inheritance tax by the taxpayer, based on the data contained in the declaration.</p> <p>New Concepts of Principal and Complementary Taxes and Abolition of the Supplementary Tax</p> <p>The introduction of the new self-assessment mechanism has necessitated some changes in the areas of principal, complementary and supplementary tax.</p> <p>In particular, from 1.1.2025:</p> <ul style="list-style-type: none"> 'main' is the tax self-assessed by the taxpayer and the tax settled by the office following the control of the regularity of the self-assessment;

<p><i>follows</i></p>	<ul style="list-style-type: none"> • is 'additional' tax or the higher tax assessed in an ex officio assessment or adjustment; • the supplementary tax is abolished. <p>Deadlines and tax code for the payment of the self-assessment tax</p> <p>Legislative Decree 139/2024 provided that the payment of the self-assessment tax must be made within 90 days of the deadline for submitting the inheritance declaration (i.e. within 12 months from the date of the opening of the inheritance, plus 90 days).</p> <p>In this regard, Circular 3/2025 recalled that, with Res. 10.1.2025 No. 2, the Inland Revenue Agency set up the tax code '1539' called '<i>Suc- cessions - Inheritance Tax - self-liquidation</i>', to be used in the F24 form for the payment of the sums due upon presentation of the inheritance declaration, self-liquidated by the obliged parties.</p> <p>Deferred payment</p> <p>After the reform, the possibility for the taxpayer to benefit from the deferment payment, pursuant Article 38(1) of Legislative Decree No. 346/90 (which continues to be disallowed for amounts of less than EUR 1,000.00), in relation to the self-assessed tax, remained firm.</p> <p>Regularity checks and notice of payment of the higher tax The tax administration has recalled that the of the inheritance tax is subject to a regularity check carried out <i>ex post</i> by the office. If, as a result of these checks, the office finds that more tax is owed than the self-assessed tax, it notifies the taxpayer, within two years from the submission of the inheritance tax declaration, a settlement notice, with invitation to pay, within 60 days, tax paid, the administrative penalty pursuant to Article 13 of Legislative Decree no. 471/97. 13 of Legislative Decree No. 471/97 and interest from the date on which the tax was due (the penalty is reduced to one third if payment is made within the aforementioned 60-day period).</p> <p>Tax code for payment of the higher tax</p> <p>With regard to the methods of payment of the additional tax assessed, Circular 3/2025 referred to the previous Res. Agenzia delle Entrate 10.1.2025 no. 2, with which the tax code "A139" was established, called "<i>Successions - Inheritance penalty - Tax settlement notice - Article 33, paragraph 3, of the TUS</i>", to be used in the F24 form for the payment of the amounts due as a result of the notices liquidation orders issued by the offices.</p>
<p>6.4</p>	<p>RELEASE OF CURRENT ACCOUNTS BEFORE DECLARATION OF SUCCESSION</p> <p>The Revenue Agency has drawn the attention of the Offices to the new para. <i>4-bis</i> of Article 48 of Legislative Decree 346/90, which provides for the possibility of obtaining the release of current accounts that have fallen into inheritance prior to the submission of the declaration, to the extent that this is necessary to pay the mortgage, cadastral and stamp duty taxes, if the following conditions are met</p> <ul style="list-style-type: none"> • there is only one heir aged 26 or under; • the inheritance contains real estate. <p>On this point, Circular 3/2025 clarified that:</p> <ul style="list-style-type: none"> • the requirement of the sole heir is deemed to be fulfilled even in the event that there are other persons called to the estate who, however, have renounced the succession at the date of making the claim; • the age requirement is deemed to be met if, at the date of submission, the application to the bank, the applicant has not yet reached the age of 26 or, at the latest, will be 26 on the day of the application; • the cadastral category of the real estate in the inheritance is completely irrelevant-tion of the new provision;

<i>follows</i>	<ul style="list-style-type: none"> the release of assets may not be ordered the purpose of paying taxes other than those peremptorily indicated in Article 48 of Legislative Decree No. 346/90 (e.g. example inheritance tax).
6.5	<p>RATES AND DEDUCTIBLES</p> <p>Legislative Decree 139/2024 left the rates and deductibles for calculating inheritance and gift tax substantially unchanged. However, the relevant rules were transposed, respectively, in Articles 7 and 56 of Legislative Decree 346/90, with the concomitant repeal of the provisions. of the former Art. 2 co. 48 - 49-bis of DL 262/2006.</p>
6.6	<p>INDIRECT DONATIONS</p> <p>By amending Article 56-bis of Legislative Decree No. 346/90, Legislative Decree No. 139/2024 clarified that indirect donations are subject to tax only if:</p> <ul style="list-style-type: none"> voluntarily registered (in which case the rates and deductibles apply). ordinary gift tax); ascertained by the tax authorities as a result of a declaration made by the person concerned within the framework of proceedings aimed at the assessment of taxes (in case however, gift at the rate 8% applies, in addition to the deductibles that may apply).
6.7	<p>INHERITANCE AND GIFT JUMBLE</p> <p>On the subject of inheritance and gift, Legislative Decree 139/2024 provided, respectively.</p> <ul style="list-style-type: none"> the express abrogation Article 8(4) of Legislative Decree 346/90 (already implicitly acknowledged by the Commission). case law and Revenue Agency Circ. 19.10.2023 No. 29); the incorporation, in Art. 57 below, of the view that the aggregation of prior gifts between the same donor and the same donee is to be carried out for the sole purpose of assessing the possible erosion of the franchise.
6.8	<p>OTHER NOVELTIES</p> <p>Finally, Circ. 3/2025 examined:</p> <ul style="list-style-type: none"> Article 7 of Law 104/2024, which provided for exemption from the joint and several liability regime for the payment of inheritance tax in relation to transfers made in favour of Third Sector entities; Article 4 of Legislative Decree 87/2024 which amended various provisions on penalties relating inheritance and gift tax violations, with reference to violations committed as 1.9.2024, providing for a general reduction thereof.
7	<p>TITLE FOR THE EXECUTION OF WORKS - CILA SUPERBONUS - CAUSES OF FORFEITURE</p>
	<p>With its answer to interpello no. 122 of 29.4.2025, Agenzia delle Entrate clarified that failure to fill in section 'F' - "Attestations relating to the construction/lease of the property" of the communication of commencement of work asseverated (CILA), pursuant to Article 119, paragraph 13-ter of Decree-Law 34/2020, results in forfeiture of the superbonus.</p> <p>In the case at , the petitioner taxpayer asked whether the failure to fill in box 'F' of the CILA-S, submitted after building had been remediated '<i>before the start of the works by means of a special file submitted to the municipality, making it lawful for town-planning and cadastral purposes</i>', was a violation of <i>the law</i>.</p> <p>tion of the superbonus, as provided for in Article 119 of DL 34/2020.</p>
7.1	<p>GROUND FOR FORFEITURE OF THE SUPERBONUS</p> <p>For interventions that benefit from the superbonus and also fall within the scope of application of paragraph 13-ter of Article 119 of Decree-Law no. 34/2020, the forfeiture of the superbonus relief, pursuant to Article 49 of Presidential Decree 380/2001, may occur "<i>exclusively in the following cases</i>":</p> <ul style="list-style-type: none"> failure to submit the CILA; carrying out interventions that differ those covered by the CILA specifically submitted;

<i>follows</i>	<ul style="list-style-type: none"> absence in the CILA of the certificate of the details of building permit, or the details of the measure that granted the permit, or the fact that the construction of the building was completed before 1.9.67 (i.e. the alternative certificates to be issued by completing box "F" of the CILA-S form); misrepresentation of the certificates referred to in paragraph 14 of Article 119 of Decree-Law 34/2020, i.e. the certificates that must be issued by qualified technicians on the requirements of energy efficiency and seismic improvement works, as well as on the appropriateness of the related costs, in order to benefit from the superbonus on expenses. <p>Therefore, in view of the tenor of the rule, according to the Agenzia delle Entrate, the superbonus relief is forfeited in the event that framework 'F' of the CILA-S, referred to Article 119 co. 13-ter of Decree-Law 34/2020, is not filled in, even if the property subject to the interventions is in a demonstrably legitimate state.</p>
7.2	<p>ACCESS TO OTHER DEDUCTIONS</p> <p>If all the relevant conditions are met, however, the Inland Revenue admits that one can then benefit from the 'ordinary' deductions (after having 'regularised <i>one's tax position by removing the violation committed</i>').</p>
8	<p>INTERVENTIONS AIMED AT ELIMINATING ARCHITECTURAL BARRIERS - 75% IRPEF/IRES DEDUCTION - EXPENDITURE LIMIT</p>
	<p>In its answer to interpello no. 89 of 7.4.2025, the Agenzia delle Entrate provided clarifications on the maximum expenditure limit within which the '75% barrier <i>bonus</i>', pursuant to Article 119-ter of Decree-Law 34/2020, is applicable in the case of a real estate complex consisting of two cadastral buildings, but with a single, common access from the outside.</p>
8.1	<p>FIELD OF APPLICATION</p> <p>The relief provided by the aforementioned Article 119-ter for interventions aimed eliminating architectural barriers consists of an IRPEF/IRES deduction to the extent of 75% for expenses incurred from 1.1.2022 to 31.12.2025.</p> <p>The deduction must be divided into 5 equal annual instalments or into 10 instalments if the expenses are incurred from the tax period ending 29.5.2024 (from 2024 for 'solar' persons).</p>
8.2	<p>MAXIMUM EXPENDITURE LIMIT</p> <p>The deduction at the rate of 75% of the expenses incurred is calculated on a total amount not exceeding</p> <ul style="list-style-type: none"> 50,000.00 euro for interventions in single-family buildings (cottages and similar) or for those in individual building units located in multi-family buildings that are functionally independent and have one or more independent accesses from the outside, but, as clarified by Revenue Circular 26.6.2023 no. 17 (p. 86), also for interventions in individual building units that are not functionally independent located in buildings consisting of several building units; 40,000.00 euro multiplied by the number of real estate units that compose the building if it consists of 2 to 8 building units, for work on the common parts of the building; 30,000.00 euro multiplied by the number of the real estate units that compose the building if it consists of more than eight building units, for work on the common parts of the building. <p>In the case of more than one cadastral autonomous building, but with common access from the outside, the answer to interpello 89/2025 clarified that it is necessary to refer to the expense limit of 50,000.00 euro to benefit from the IRPEF/IRES deduction at the rate of 75% for interventions to eliminate architectural barriers with the following technical characteristics of DM 14.6.89 No. 236.</p>

<i>follows</i>	Moreover, given that, pursuant Article 119-ter co. 1 of Decree-Law 34/2020, in both <i>the pre-</i> and post-Decree Law 212/2023 versions, the "75% barrier <i>bonus</i> " " <i>already existing buildings</i> " without any other specifications, it is confirmed that the relief may concern real estate units. buildings of any cadastral category (including those in categories B/5 and C/6).
9	OPTIONS FOR CESSION/DISCOUNT OF BUILDING DEDUCTIONS - EXPENSES SUSTAIN- NUES FROM 30.3.2024 - ADDITIONAL CONDITIONS INTRODUCED BY DL 39/2024 - CLARIFICATIONS
	With reference to the condition of the incurrence of expenses, documented by invoice, for works already carried out, as of 30.3.2024, referred to in Article 1 para. 5 of Decree-Law 39/2024, in order for the exceptions to the "blocking of options" of discount or assignment (as from 17.2.2023), referred to Article 2 of Decree-Law 11/2023, to continue to operate, the Agenzia delle Revenue has provided clarifications in several answers to interpellations.
9.1	CONDITIONS TO BE FULFILLED JOINTLY With regard to the correct interpretation to be given to the provision contained Article 1 para. 5 of Decree-Law No. 39/2024, tax authorities have repeatedly emphasised that all the conditions required by the provision must be met at the same time, i.e. that on 30.3.2024 part of the expenditure, ' <i>documented by invoice, is incurred for work already carried out</i> '.
9.2	REFERENCE TO 'WORK ALREADY DONE' According to the Revenue Agency, the expression "works already carried out" refers to " <i>the execution, in the strict sense, of building works</i> " and, therefore, in order for the exception to the block of options to operate (and therefore it is possible to opt for the transfer and discount also successively to the different "blocks"), on 30.3.2024 costs must have been incurred relating to the material execution of the building works (subject of the relief). Consequently, according to tax authorities, it is not possible to opt for the sale/discount if by 30.3.2024: <ul style="list-style-type: none"> • only the tax for occupation of public land was paid (TO-SAP) (Reply to Question 15.4.2025 No. 103); • only expenses were incurred for '<i>technical services preparatory to the commencement of works, specifically for the metric calculation</i>' (answer to interpellation 15.4.2025 no. 104); • only expenses related to professional or consultancy activities were incurred, as well as those related urbanisation charges or obtaining authorisations. (answers to interpellation 15.4.2025 no. 105 and 16.4.2025 no. 106).
9.3	EXPENSES INCURRED BY THE CONTRACTOR If, on 30 March 2024, the works have actually been performed, the condition of the incurrence of costs for the works and their documentation by means of an invoice can be verified both between the client and the contractor and between the contractor and the client and the contractor. timo and any subcontractors.
9.4	EXPENSES AT 'SITE' LEVEL In its answers to interpello No. 105 of 15.4.2025 and No. 107 of 16.4.2025, the Revenue Agency reiterated that the conditions required by Article 1 para. 5 of Decree-Law No. 39/2024 must be verified 'at the site level' and not with specific regard to each of the individual subsidised interventions (and the relevant applicable <i>bonuses</i>) into which the overall intervention is divided. In other words, the options are exercisable even if, as at 30.3.2024, the principal has not incurred any expenses in respect of the works carried out, but the expenses for such works, documented by invoice, have been paid by the contractor to the subcontractor. tore.
10	RENT RENEGOTIATION GRANT - TAX REGIME
	The Italian Revenue Agency, in its answer to Interpretation No. 91 of 8.4.2025, provided some clarifications on the taxation of the contribution that the landlord receives from the municipality for renegotiating the rent downwards.

10.1	<p>RENEGOTIATION OF RENT</p> <p>To support households in difficulty in paying rent, some regions have set up programmes to grant contributions to landlords to reduce rents.</p> <p>In this case, for example, a taxpayer (owner of a property leased with an 'agreed rental' contract, subject to the 'cedolare secca' with rate of 10% pursuant to Article 3 of Legislative Decree No. 23/2011), wanted to apply for the contribution, granted by the municipality using the regional fund for the renegotiation of rental contracts, after having granted the tenant a reduction of the rent (by means of a registered prior agreement).</p> <p>For this reason, the taxpayer turns to the tax authorities to know whether the aforementioned contribution is eligible for the 'cedolare secca', i.e. how it is taxed for income purposes.</p>
10.2	<p>DRY COUPON ON RESIDENTIAL LEASES</p> <p>The Inland Revenue recalls that, to Article 6, paragraph 2 of the Consolidated <i>Income Tax Law</i>, <i>'income received in of income, [...], and indemnities received, also in the form of insurance, as compensation for damages consisting in the loss of income, excluding those dependent on permanent disability or death, constitute income of the same category as that replaced or lost'</i>. Therefore, the contribution, granted by the municipality (on the basis of a resolution of the Regional Council), in favour of the landlord of real estate, for the reduction of the rent agreed with the tenant, being achieved in substitution and integration of the rent (income) of the landlord who receives it, constitutes <i>"income of the same category as the rent and must, therefore, be assumed for the purposes of determining the landed income deriving from rented real estate"</i>:</p> <ul style="list-style-type: none"> • to be determined ordinarily in accordance with the general criteria laid down in Article 37 of the TUIR; • or with the option for the cedolare secca (Article 3 of Legislative Decree 23/2011), if the regulatory conditions are met.
10.3	<p>FILLING IN THE TAX RETURN</p> <p>The Agenzia delle Entrate has also clarified that, in the case of an option for the tax, the contribution paid, similarly to the reduced rent, must be indicated in box B of the 730 form, or in box RB of the REDDITI PF form, by filling in only one line.</p> <p>In particular, in the 730 form (Section I of Box B):</p> <ul style="list-style-type: none"> • Code 8 must be entered in column 2 'Utilisation' (marking 'agreed rent' leases); • In field 6 "Rent", the sum of the reduced and the grant paid must be indicated; • Code 1 should be entered in column 11 'Dry letting'.
11	<p>FEES COLLECTED BY HEIRS - FULFILMENT FOR VAT PURPOSES</p> <p>In its answer to interpello no. 118 of 22.4.2025, the Agenzia delle Entrate examined the fulfilments that the heirs of a deceased professional must put in place in the case of where <i>the deceased's</i> VAT registration was closed before last remuneration was collected.</p>
11.1	<p>ORDINARY FULFILMENTS BY THE HEIRS</p> <p>For VAT purposes, the cessation of professional activity occurs only at the conclusion of all obligations arising from active and passive transactions carried out.</p> <p>In the case of professional services, in fact, the chargeable event coincides with the material performance of the service, regardless of the time of payment for the service.</p> <p>However, VAT becomes chargeable at the time the consideration is received. If the consideration is, therefore, received after the death of the trader, the VAT obligations, including that of issuing the invoice, fall to the heirs, pursuant to Art. 35-<i>bis</i> of Presidential Decree 633/72.</p>

<i>follows</i>	In general terms, therefore, the VAT number of the professional should not be closed until all fees have been collected (if the relevant invoices are not yet were issued).
11.2	<p>OBLIGATIONS IN THE EVENT OF EARLY TERMINATION OF THE VAT REGISTRATION</p> <p>The Italian Revenue Agency, in its answer to the above-mentioned question, has identified the correct VAT obligations to be fulfilled in the event that the deceased professional's VAT registration number is closed before the last fee is collected.</p> <p>In that circumstance, the transferee or principal of the transaction must pay heirs the amount gross VAT. is up to the heirs to open a new VAT registration number on behalf of the deceased professional and to fulfil their VAT obligations.</p> <p>If, however, the heirs remain inert, the onus is on the transferee or principal to regularise the transaction by notifying the Revenue Agency via the Interchange System.</p> <p>An earlier interpretation of practice (answer to Revenue Agency query 12.2.2020 no. 52), according to which, in the event of inertia on the part of the heirs to issue an invoice, it would be the transferee's or principal's responsibility to issue a self-invoice and pay the VAT relating to the professional fee, has been superseded.</p> <p>The new indications of the Revenue Agency, in fact, take into account the changes made (as a result of Legislative Decree 87/2024) to the rules on the regularisation of the assignee/buyer. Pursuant to Article 6 para. 8 of Legislative Decree 471/97, in its current version, the transferee/buyer is required to regularise the supplier's failure to issue an invoice by notifying the Revenue Agency but is no longer required to pay VAT.</p> <p>The communication to the Revenue Agency of the above-mentioned irregularity in the invoicing of the transferor/supplier takes place, as from 1.4.2025, through the Interchange System, using the the appropriate code 'TD29'.</p>
12	<p>DEDUCTION VAT - FAILURE TO REGISTER THE INVOICE OF AC-QUISTO WITHIN THE TIME LIMITS - RECOVERY BY SUPPLEMENTARY DECLARATION - EXCLUSION</p> <p>The right to deduct VAT on purchased goods and services is an option that must be exercised during the periodic settlement or, at the latest, with the return for the year in which that right arose, <i>'after recording the purchase invoice or customs bill'</i> in the register referred to in Article 25 of Presidential Decree 633/72.</p> <p>In its answer to interpello No. 115 of 17.4.2025, the Inland Revenue stated that in the event of failure to register within the time limit, recourse to the supplementary declaration pursuant to Article 8(6-bis) of Presidential Decree 322/98 is not permitted.</p>
12.1	<p>FAILURE TO REGISTER PURCHASE INVOICES</p> <p>The case submitted to Revenue Agency concerns a company that received some purchase invoices in the year 2023, without having recorded them in the register pursuant to Article 25 of Presidential Decree 633/72 relating to 2023, nor in the section relating to purchase invoices received in 2023 and recorded in 2024. Nor were these documents included in the annual VAT return for 2023. The taxable person has therefore not exercised the deduction of VAT within the prescribed time limit.</p> <p>The applicant proposed to recover the tax by submitting a supplementary declaration 'in favour' pursuant to Article 8(6-bis) of Presidential Decree 322/98.</p> <p>In Revenue Circular No. 1 of 17.1.2018, it was clarified that <i>'the taxable person who has not exercised right to deduct the VAT paid on the purchases documented in the invoices received within the above-mentioned deadlines, may recover the tax by submitting (...) a supplementary return'</i> by 31 December of the fifth year following the year in which the return was submitted.</p> <p>This clarification should be read in the light of the subsequent clarifications contained in the answer to Question No. 479 of 18.12.2023, in which the tax authorities argued</p>

<i>follows</i>	<p>the admissibility of recourse to the supplementary declaration if the taxable person, 'a beneficiary of the right of deduction' had failed to exercise that right in good time, 'although he had received and registered the purchase invoice'.</p> <p>This is not the case, where the purchaser has failed to record the invoices received, failing to deduct the tax within the prescribed time limit and thus definitively waiving to their right.</p>
12.2	<p>SANCTIONED FOR FAILURE TO REGISTER</p> <p>The obligation to register purchase invoices pursuant to Article 25 of Presidential Decree 633/72 applies 'in any case and within clearly defined time limits'; therefore, in the opinion of Revenue Agency, the breach of this obligation is punishable with the penalty provided for in Article 6, paragraph 1 of Legislative Decree 471/97 (payable in a fixed amount of between EUR 250.00 and EUR 25,000.00 if it has not affected the correct settlement of the tax); it is however subject to repayment by the Revenue Agency.</p> <p>ment pursuant Article 13 of Legislative Decree No. 472/97.</p>
13	<p>TAX REPRESENTATIVES - OBLIGATION TO PROVIDE A GUARANTEE - IMPLEMENTING MEASURES</p>
	<p>With Revenue Agency Order No. 178713 of 14.4.2025 and Order No. 186368 of 17.4.2025, the operating procedures for the provision of the guarantee by persons not resident in a Member State of the European Union or in a European Economic Area (EEA) Member State, who have appointed a representative, were defined.</p> <p>tax to operate in Italy.</p>
13.1	<p>GUARANTEE ASSUMING THE ROLE OF FISCAL REPRESENTATIVE</p> <p>With Provision No. 186368 of 17.4.2025, the operating procedures for fulfilling the subjective requirements and providing the guarantee were defined for purpose of assuming the role of a tax advisor in the VAT area.</p> <p>Pursuant to Article 17(3) of Presidential Decree 633/72, in order to take on the aforementioned role, it is in fact necessary to meet specific subjective requirements (Article 8(1)(a), (b), (c) and (d) of Ministerial Decree 31.5.99 No. 164) and, in relation to the number of representatives, provide an appropriate asset guarantee. The criteria for performing the function of tax representative were set out in the Ministerial Decree of 9.12.2024.</p> <p>Transitional arrangements</p> <p>Persons, on the date of publication of the measure under review (17.4.2025), are already acting as VAT representatives are obliged, within 60 days of the publication of the measure under review (i.e. by 16.6.2025), to submit the declaration that they meet the subjective requirements and to provide the guarantee where required.</p> <p>In the event of non-compliance with the obligation, the Tax Agency notifies tax representative of the initiation of the procedure for ex officio termination of the VAT identification numbers of the represented persons. Upon receipt of such notification, a further 60 days are allowed to comply with the Agency's requests.</p>
13.2	<p>INTRA-COMMUNITY TRANSACTIONS AND VIES REGISTRATION</p> <p>On the other hand, Prov. No. 178713 of 14.4.2025 defined the operating procedures for the provision of the guarantee by persons not resident in the European Union or the European Economic Area, who, using a tax representative, tend to carry out intra-Community transactions.</p> <p>Pursuant Article 35 co. 7-<i>quater</i> of Presidential Decree 633/72, for persons who are not resident in an EU State or in one of the EEA States, identified in Italy by means of a tax representative, the registration in the VIES database is subject to the issuance of an appropriate asset guarantee, the modalities of which have been defined by Ministerial Decree 4.12.2024.</p> <p>Transitional arrangements</p> <p>Persons who, on the date of publication of the measure under review (14.4.2025), are already included in the VIES database are obliged, within 60 days of that date (i.e. by 13.6.2025), to provide the guarantee.</p>

<i>follows</i>	In the event of non-compliance with the obligation, the tax authority shall notify the tax representative of the initiation of the procedure for the exclusion of the represented person from the VIES database. From the moment such notification is received, a further 60 days to comply with the Agency's request.
14	SUBSTITUTE TAX FOR THE YOUNG AGRICULTURAL ENTERPRISE - PAYMENT WITH F24 MODEL - TAX CODES
	In the presence of certain requirements, Article 4 of Law 36/2024 recognises, in favour of 'young agricultural undertakings' referred to in Article 2 above, which undertake an agricultural business activity, the option of opting for a tax replacing income tax, related surcharges and IRAP. With Resolution No. 31 of 28.4.2025 the Inland Revenue defined the modalities for the payment of the payment, by means of the F24 form, of the aforementioned substitute tax.
14.1	<p>MEASURE SUBSTITUTE TAX</p> <p>The substitute tax is determined by applying the rate of 12.5% to the taxable base consisting of the business income produced in the tax period, limited to the agricultural activities from which business income is derived, determined analytically, according to the ordinary rules.</p> <p>Income is excluded from the application of the substitute tax:</p> <ul style="list-style-type: none"> determined on a cadastral basis <i>pursuant to</i> Art. 32 of the Consolidated Income Tax Act (agrarian income or income of agricultural companies that opt for it <i>pursuant to</i> Art. 1, para. 1093 of Law 296/2006); enterprise determined on the basis of flat-rate criteria (such as, for example, those set out in Art. 56-bis of the TUIR). <p>Exercise and duration of the option</p> <p>The option apply substitute tax:</p> <ul style="list-style-type: none"> takes effect for the tax period in which the activity began and for the following four tax periods; should be exercised by concluding behaviour (when paying and submission of income tax returns) and reported in the annual VAT return for the financial year, pursuant to Presidential Decree 442/97.
14.2	<p>PAYMENT DEADLINES</p> <p>The substitute tax is to be paid in the same manner and within the time limits provided for the payment of advances and balances relating to income tax and IRAP.</p>
14.3	<p>TRIBUTE CODES</p> <p>If the tax referred to in Article 4 of Law 36/2024 replaces IRPEF, the relevant additional taxes and IRAP, the tax codes, to be indicated in the F24 form for the purpose of payment, are as follows:</p> <ul style="list-style-type: none"> "4083", for the first instalment; "4084", for the second advance payment or in the case of payment of the advance payment in a single instalment; "4085", for the balance. <p>If, on the other hand, the tax referred to Article 4 of Law 36/2024 replaces IRES, the relevant surtaxes and IRAP, the following tax codes must be used:</p> <ul style="list-style-type: none"> "4086", for the first instalment; "4087", for the second advance payment or in the case of payment of the advance payment in a single instalment; "4088", for the balance.
14.4	<p>HOW TO COMPLETE F24 FORMS</p> <p>When completing the F24 form:</p> <ul style="list-style-type: none"> the aforementioned tax codes must be entered in the "Treasury" section, in correspondence with the amounts indicated in the "debit amounts paid" column; In the "Reference Year" field, the tax year for which the tax is due must be reported. make the payment, in 'YYYY' format.

<i>follows</i>	<p>The tax codes '4085' and '4088' (relating to the balance) may also be used in correspondence with 'offset credit amounts'.</p> <p>Instalments</p> <p>For tax codes "4083" and "4086" (relating to the first instalment) and "4085" and "4088" (relating to the balance), in the case of payment by instalments, the field "instalment/Region/Prov./Month ref." must be filled in the format "NNRR", where</p> <ul style="list-style-type: none"> "NN" represents the number of the instalment being paid; "RR" indicates the total number of instalments. <p>In the case of a lump payment, the field 'instalment/region/province/ref. month' must be set to '0101'.</p>
15	SPECIAL SUBSTITUTE TAX REGIME FOR CROSS-BORDER COMMUTERS IN SWITZERLAND - PAYMENT OF TAX - ESTABLISHMENT OF TAX CODE
	<p>The Agenzia delle Entrate, with Res. 10.4.2025 no. 27, established the tax code '1863' called <i>'Imposta sostitutiva dell'IRPEF e delle addizionali regionali e comunali sui redditi percepiti in Svizzera dai lavoratori dipendenti frontalieri - art. 6 del decreto-legge 9 August 2024, No. 113'</i>.</p>
15.1	<p>SPECIAL SUBSTITUTE TAXATION SCHEME</p> <p>Article 6 of DL 113/2024, on the subject of frontier workers, established a special regime for workers residing in certain municipalities (specifically identified in Annexes 1 and 2 to the decree), which are located, in whole or in part, within 20 km of the border with Switzerland.</p> <p>The special regime provides for, under certain conditions, the application of a substitute tax of IRPEF (and local surcharges) equal to 25% of taxes applied in Switzerland on employment income received in Switzerland.</p>
15.2	<p>MANNER OF EXERCISING THE OPTION AND EFFECTS</p> <p>The option, applicable as of 2024, is exercised in the tax return, with the payment of the substitute tax, using the F24 form, by the deadline for the payment of the balance of income tax.</p> <p>If the option is exercised, the taxes paid in Switzerland on income subject to Swiss taxation will be deducted.</p> <p>substituted taxation are not allowed as deductions.</p>
15.3	<p>FILLING IN THE F24 FORM</p> <p>When completing the F24 form:</p> <ul style="list-style-type: none"> the aforementioned tax code "1863" must be entered in the "Taxation" section, in correspondence with the amounts indicated in the "debit amounts paid" column; in the 'reference yearfield, the tax year for the to which the payment is made, in the format 'YYYY'.
16	IRPEF DEDUCTION FOR INVESTMENTS IN START-UPS AND INNOVATIVE SMES UNDER THE 'DE MINIMIS' REGIME - SURPLUS DUE TO INCAPACITY - USE AS TAX CREDIT - ESTABLISHMENT OF TAX CODE
	<p>With its Resolution No. 30 of 28.4.2025, the Revenue Agency established the tax code '7076' for the use of the tax credit related to the exception of the deduction for investments made in innovative <i>start-ups</i> and SMEs in the F24 form for offsetting purposes under the <i>'de minimis'</i> regime.</p>
16.1	<p>HOW THE SURPLUS BE USED AS A TAX CREDIT</p> <p>Pursuant to Article 2 of Law 162/2024, for investments made from 2024 (solar subjects), if the deduction under the <i>de minimis</i> regime exceeds the gross tax liability, a tax credit is granted for the excess amount, which can be used in the income tax return to reduce the taxes due or offset in the F24 form pursuant to Article 17 of Legislative Decree 241/97.</p> <p>This tax credit is available in the tax period in which the declaration is submitted. income and in subsequent tax periods.</p>
16.2	<p>FILLING IN THE F24 FORM</p> <p>When completing the F24 form:</p>

follows	<ul style="list-style-type: none"> The tax code must be entered in the "Treasury" section, in correspondence with the amounts indicated in the column "credit amounts compensated" (or, in cases the taxpayer must repay the advantage, in the column "debit amounts paid"); The field 'reference year' must be filled in with the year to which the claim relates, in 'YYYY' format. <p>The F24 form must be submitted exclusively through the telematic services made available by the Revenue Agency.</p>
17	ESTABLISHMENT OF SURFACE RIGHT ON AGRICULTURAL LAND - REGISTRATION TAX RATE - CLARIFICATIONS
	<p>With Resolution no. 23 of 3.4.2025, the Inland Revenue has adopted the approach of the jurisprudence of legitimacy with regard to the rate of registration tax applicable to the constitution of surface rights on agricultural land, stating that the constitution of the right in rem is subject to the rate of 9% and not the rate of 15%, which only concerns transfers'.</p>
17.1	<p>REGISTRATION TAX RATES FOR REAL ESTATE DEEDS</p> <p>The question arises from Article 1 of the Tariff, Part I, annexed to Presidential Decree No. 131/86, which, in dictating the rates applicable to real estate deeds, provides for the applicability:</p> <ul style="list-style-type: none"> in general, the 9 per cent rate for <i>'deeds of transfer for consideration of the pro-Ownership of immovable property in general and deeds of transfer or creation of rights in rem in immovable property, including the pure and simple renunciation thereof, expropriation measures in the public interest and compulsory transfers</i>; the 15% rate if the transfer concerns agricultural land and its appurtenances in favour of persons other than direct cultivators and professional farmers who are registered in the relevant social security and welfare administration (i.e. who do not meet the conditions for applying the relief for small farm property). <p>Applying the latter rule, the Agenzia delle Entrate (Circ. 19.12.2013 no. 36 and answer to interpello 3.7.2023 no. 365) deemed the 15% registration tax applicable to deeds of establishment of surface rights on agricultural land.</p> <p>The Court of Cassation (Ordinances 11.2.2021 no. 3461 and 22.10.2024 no. 27293), on the other hand, held that the 15% rate cannot be applied to the constitution of the right in rem of surface area, since it is a rate concerning only 'transfers', since <i>"the right of surface is 'constituted', and not 'transferred'"</i> (Cass. 27293/2024).</p>
17.2	<p>RATE OF 9%</p> <p>With Resolution 23/2025, the Inland Revenue aligns itself with case law, stating that acts constituting surface rights, not being equivalent to 'transfers', are subject to a registration tax of 9 per cent and not 15 per cent.</p>
18	GROUP VAT - DEMERGER OF A SUBSIDIARY - ELIGIBILITY OF THE NEWLY CREATED BENEFICIARY FOR THE PROCEDURE
	<p>The Italian Revenue Agency, with its answer to interpello 29.4.2025 no. 121, clarified that, in the event that a company participating in VAT group as a subsidiary carries out a partial proportional demerger in 2024, as a result of which both the demerged company and the newly created beneficiary are controlled by the parent company with a shareholding of more than 50%, the newly created beneficiary may be included in the procedure already as from 2025, regardless of whether the time constraint set forth in Article 2 of the Ministerial Decree of 13 December 1979 is complied with.</p> <p>In fact, the provision of the time restriction, according to which 'qualified' control must have existed at least since 1 July of the preceding calendar year in order to join the VAT group, intended to avoid access to the procedure by companies that are only occasionally and temporarily bound to each other.</p> <p>In the case described, however, the actual scope of the consolidated procedure is not substantially altered by the corporate reorganisation transaction. It is noted, in particular, how the newly formed beneficiary succeeded to the portion assets</p>

<i>follows</i>	transferred with extraordinary transaction, continues commercial activity of the demerged company and, like the latter, is controlled by the parent company for a percentage exceeding 50% of its capital. In this case, therefore, no interruption of control.
19	AMUSEMENT PARK - PARKING SERVICE AND HIRE OF UMBRELLAS AND CABANAS - 10% VAT RATE
	In the answer to Revenue Agency Interpretation No. 96 of 11.4.2025, it was clarified that the parking service, as well as the hire of umbrellas and cabanas, are ancillary services to the entrance to a water park. Consequently, these activities are also VAT applied at the rate of 10 per cent access to amusement parks.
19.1	PARKING SERVICE Indeed, there is an ancillary link between the entrance and the parking service, since the latter facilitates reaching the park for users travelling by their own means. In the present case, in fact, the other transport solutions are very limited. nannies.
19.2	HIRE OF PARASOLS AND CABANAS The setting up of a relaxation area, equipped with parasols and cabanas for hire, represents a service strictly functional to the enjoyment of the water park's main activities, contributing to the comfort and well-being of visitors. On the other hand, the ancillary link does not exist in the case of an amusement park so-called 'classical'.
20	COMPLEX SERVICE RELATING TO SPORTS EVENTS - VAT TREATMENT
	With its answer to interpello No. 87 of 3.4.2025, the Inland Revenue clarified that the service consisting in the use of a racetrack for sporting events, supplemented by other event-related services (e.g. hospitality for participants, <i>catering</i> and organisational support) constitutes a complex service provision relating to immovable property, subject to a VAT rate of 22%. In this specific case, the service was rendered by an Italian company to a non-EU company and the service was considered relevant in Italy as the location of the racetrack (Article 7- <i>quater</i> of Presidential Decree 633/72). On the other hand, the application of the VAT exemption scheme provided by Article 36- <i>bis</i> of DL 75/2023 was excluded. This facilitation is in fact reserved for services strictly related to the practice of sport rendered by non-profit organisations. In the case examined, however, the service was provided by a profit-making commercial entity.
21	ENVIRONMENTAL GUIDE ESCORT SERVICE - INAPPLICABILITY OF VAT EXEMPTION
	With its answer to interpello no. 125 of 30.4.2025, the Revenue Agency clarified that the service rendered by an environmental guide consisting in accompanying hikers in protected areas open to the public, without an entrance fee, cannot benefit from the VAT exemption provided for in Article 10 co. 1 no. 22 of Presidential Decree 633/72. This exemption refers to services relating to visits to museums, galleries, picture galleries, monuments, villas, palaces, parks, botanical and zoological gardens and the like. What is important for the purposes of the exemption is inherent nature of the accompanying services with respect to the visit to the place of cultural interest, the visit itself being the main facilitated operation. Therefore, the accompanying service concerning areas for access to which a <i>ticket</i> is not pre-paid is to be considered taxable for VAT purposes as an independent service. Consequently, the exemption cannot be considered applicable to the con-assignment equipment related to excursion by the guide.

DEADLINE	FULFILLMENT	COMMENT
15.5.2025	Transmission of purchase data from abroad	<p>VAT taxable persons, resident or established in Italy, must electronically transfer their taxable income to the Revenue Agency in XML format via the Interchange System:</p> <ul style="list-style-type: none"> • data relating to the purchase of goods and pre service stations from parties not established in Italy; • in relation to documents proving the transaction received in April 2025 or to transactions carried out in April 2025. <p>Communication is not about:</p> <ul style="list-style-type: none"> • transactions for which a customs bill or electronic invoice has been received; • purchases of goods and services that are not territorially relevant for VAT purposes in Italy pursuant to Articles 7 to 7-<i>octies</i> of Presidential Decree 633/72, if the amount does not exceed EUR 5,000.00 per individual transaction.
16.5.2025	Monthly VAT payment	<p>Taxpayers with VAT registration under the monthly regime must:</p> <ul style="list-style-type: none"> • settle the VAT for the month of April 2025; • pay the VAT due. <p>Persons who outsource bookkeeping to a third party and have notified the tax office of this, may refer to the VAT that has become due in the second preceding month when settling and paying VAT.</p> <p>If the amount due, together with that of January, February and March 2025, does not exceed the limit of EUR 100.00, it may be paid together with that of the following month.</p> <p>VAT transactions arising from subcontracting agreements may be paid quarterly interest if a deadline for payment of the price has been agreed after delivery of the goods or after the service has been rendered.</p> <p>of services.</p>
16.5.2025	VAT payment first quarter 2025	<p>Taxpayers with VAT registration under the optional three-year scheme must:</p> <ul style="list-style-type: none"> • settle the VAT for the quarter January-March 2025; • pay the VAT due, with 1% surcharge for interest. <p>VAT on transactions arising from subcontracts may be paid without interest if a deadline for payment of the price has been agreed upon after delivery of the goods or after service has been rendered.</p> <p>If the amount due does not exceed the EUR 100.00 limit, the version may be made at the same time as the one for the following quarter.</p>

DEADLINE	FULFILLMENT	COMMENT
16.5.2025	VAT payment first quarter 2025	<p>Taxpayers with VAT registration under the quarterly regime 'per natura' (e.g. hauliers, petrol stations and subcontractors) must</p> <ul style="list-style-type: none"> • settle the VAT for the quarter January-March 2025; • pay the VAT due, without interest. <p>If the amount due does not exceed the limit of EUR 100.00, the check can be made at the same time as the next quarter.</p>
16.5.2025	Payment of VAT balance instalment 2024	<p>VAT-registered taxpayers who have paid, by 17.3.2025, the first instalment of the balance of the tax resulting from the declaration the year 2024 (VAT Form 2025), must pay the third instalment, with interest.</p>
16.5.2025	Payment of withholding and additional taxes	<p>Tax withholding agents must pay:</p> <ul style="list-style-type: none"> • withholding taxes levied in April 2025; • IRPEF surcharges withheld in April 2025 on employee and assimilated income. <p>Persons who pay remuneration for self-employed work or commissions may refrain from paying withholding taxes pursuant to Articles 25 and 25-bis of Presidential Decree 600/73, by the deadline under review, if the cumulative amount of withholding taxes paid in January, February, March and April 2025 does not exceed EUR 100.00.</p> <p>The condominium paying consideration for works or services contracts may fail to pay the withholding taxes referred to in Article 25-ter of Presidential Decree No. 600/73, within the deadline in question, if the cumulative amount of the withholding taxes made in January, February, March and April 2025 is not at least 500.00 euro.</p>
16.5.2025	Reporting additional data on withholdings and deductions in lieu of Form 770	<p>Tax withholding agents with no more than five employees as at 31.12.2024 may notify the tax authorities:</p> <ul style="list-style-type: none"> • additional data on withholdings and deductions made April 2025 on employee or self-employed income, or similar, paid with the F24 form, by means of the special schedule approved with Revenue Agency prov. no. 25978 of 31.1.2025; • in lieu of filing Form 770/2026 for 2025. <p>Tax withholding agents who make use of this option must:</p> <ul style="list-style-type: none"> • apply it in relation to entire year 2025; • submit the F24 form and the supplementary statement exclusively via the telematic services of the Revenue Agency, either directly or through an intermediary. licensed intermediary.

DEADLINE	FULFILLMENT	COMMENT
16.5.2025	Payment of advance tax payments from RED- DITI PF 2024 model	<p>Natural persons with a VAT registration number who declared income or remuneration of up to EUR 170,000.00 in the tax year 2023 and who opted for the rational payment of the second or single advance payment due for 2024 on the basis of their tax return as of 16.1.2025 must make the payment:</p> <ul style="list-style-type: none"> • of the fifth and final monthly instalment of the same amount; • with interest at the rate of 4% per annum.
16.5.2025	Amusement Machine Fees	<p>Operators of mechanical or electromechanical amusement and entertainment devices must pay the entertainment tax and VAT due:</p> <ul style="list-style-type: none"> • on the basis of the annual average flat-rate taxable amounts established for the individual categories of equipment; • in relation to machines and devices installed in April 2025.
16.5.2025	INPS contributions artisans and traders	<p>Persons enrolled in the INPS artisans' or traders' management scheme must pay the first instalment of the social security contributions included in the minimum income (so-called 'fixed') for the quarter January-March 2025.</p> <p>The information for the payment of the contribution due can be retrieved from the Cassetto previdenziale per artigiani e commercianti, via the INPS website (www.inps.it).</p>
16.5.2025	INAIL premium instalment	<p>Employers and principals must pay the second instalment of INAIL premiums:</p> <ul style="list-style-type: none"> • due in balance for 2024 and on account for 2025; • with interest applied.
16.5.2025	Payment of the 'web tax' for 2024	<p>Entities that perform digital services and exceed the prescribed revenue thresholds must pay the 3 per cent tax due on taxable revenues derived from the provision of digital services, realised in Italy in 2024.</p> <p>Enterprises which, either alone or as a group, have realised in the course of 2023, together, are liable to pay the tax:</p> <ul style="list-style-type: none"> • a total amount revenue wherever realised, at least EUR 750 million; • an amount of revenues from digital services realised in Italy of at least EUR 5.5 million.
22.5.2025	Notification for tax credit for investments in semi-simplified logistics zones (FTZs)	<p>Companies intending to access the tax credit for investments in the Simplified Logistic Zones (ZLS), pursuant to Article 13 of DL 60/2024, can start by submitting a special communication to the Revenue Agency:</p> <ul style="list-style-type: none"> • containing the amount of eligible costs incurred from 1.1.2025 and those expected to be incurred until 15.11.2025; • exclusively electronically, using the form approved by the Agency and the 'ZLS2025' <i>software</i> available on the relevant website; • directly or through an appointed person.

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<p>The final deadline expires on 23.6.2025; the chronological order of submission is not relevant.</p> <p>Under penalty of forfeiture of the benefit, the actual amount of the expenses incurred from 1.1.2025 to 15.11.2025 must be communicated to the Revenue Agency in the period from 20.11.2025 to 2.12.2025.</p>
26.5.2025	Submission of INTRASTAT forms	<p>Persons who have carried out intra-Community transactions submit INTRASTAT forms to the Revenue Agency:</p> <ul style="list-style-type: none"> for the month of April 2025, either compulsorily or optionally; by telematic transmission. <p>Persons who, in April 2025, exceeded the deadline for the quarterly submission of INTRA-STAT forms shall submit:</p> <ul style="list-style-type: none"> models for the month of April 2025, specially marked, either compulsorily or optionally; by telematic transmission. <p>With the determination of the Customs and Monopolies Agency no. 493869 of 23.12.2021, the new IN- TRASTAT forms were approved and further simplifications for the submission of INTRASTAT forms were provided for, applicable as from the lists for 2022.</p>
30.5.2025	Notification for tax credit for investments in the Single European Economic Zone (SEZ) Half a day	<p>Enterprises intending to benefit from the tax credit for investments made from 1.1.2025 to 15.11.2025 in the Single Economic Zone for the South of Italy (pursuant Article 16 of Law Decree 124/2023, as extended by Article 1, paragraphs 485-491 of Law 207/2024), must submit the appropriate communication to the Revenue Agency:</p> <ul style="list-style-type: none"> certifying expenditure incurred since 1.1.2025 and those expected to be sustained by 15.11.2025; exclusively by telematic means, using the form approved by the Agency and the 'ZESUNICA2025' <i>software</i> available on its website; directly or through an appointed person. <p>The chronological order in which the applications are submitted is not relevant. Under penalty of forfeiture of the benefit, the actual amount of the expenses incurred from 1.1.2025 to 15.11.2025 must be communicated to the Inland Revenue in the period from 18.11.2025 to 2.12.2025.</p>
30.5.2025	Communication for investment tax credit for agricultural and fishing enterprises in the Single Economic Zone Mezzogiorno	<p>Agricultural, fishing and aquaculture enterprises that intend to benefit from the tax credit for investments made from 1.1.2025 to 15.11.2025 in the ZES Unica per il Mezzogiorno (pursuant Article 16-bis of Decree-Law 124/2023, as extended by Article 1 co. 544 - 546 of Law 207/2024), must submit the appropriate communication to the Revenue Agency:</p> <ul style="list-style-type: none"> certifying expenditure incurred since 1.1.2025 and those expected to be sustained by 15.11.2025; exclusively electronically, using the form approved by the Agency and the <i>software</i> 'ZES UNICA AGRI- COLA 2025' available on the relevant website; directly or through an appointed person.

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<p>The chronological order of submissions does not matter.</p> <p>Under penalty of forfeiture of the benefit, the actual amount of the expenses incurred from 1.1.2025 to 15.11.2025 must be communicated to the Revenue Agency in the period from 20.11.2025 to 2.12.2025.</p>
31.5.2025	Exclusion of capital goods for individual entrepreneurs	<p>Individual entrepreneurs may avail themselves of the option of facilitated removal from business premises of capital real estate:</p> <ul style="list-style-type: none"> held as at 31.10.2024; with effect from 1.1.2025. <p>On the difference between the cadastral value of the real estate (instead of the normal value) and its fiscally recognised cost, a substitute tax IRPEF and IRAP, in the amount of 8%, is due and payable:</p> <ul style="list-style-type: none"> 60%, by 30.11.2025; for the remaining 40%, by 30.6.2026.
31.5.2025	VAT declaration and payment 'IOSS' regime	<p>Taxable persons who have joined the 'IOSS' special scheme must submit the declaration for April 2025 concerning distance sales of imported goods electronically to the Revenue Agency:</p> <ul style="list-style-type: none"> not subject to excise duty; sent in consignments with an intrinsic value no more than EUR 150.00; intended for a consumer in a Member State of the European Union. <p>The declaration must be submitted even in the absence of transactions covered by the scheme.</p> <p>The VAT due must also be paid within this deadline according to the rates of the Member States in which the supply is deemed to have taken place.</p>
3.6.2025	Re-opening of application for regularisation of tax credits for research and development	<p>Enterprises must submit electronically to the Inland Revenue Agency:</p> <ul style="list-style-type: none"> request for access to the regularisation procedure. and repayment of tax credits for research and development, governed by Article 3 of DL 145/2013, unduly used in compensation, if not already submitted by 31.10.2024; directly or through an authorised intermediary. <p>The repayment of the credits shall take place:</p> <ul style="list-style-type: none"> by the present deadline of 3.6.2025, in one lump sum; or, where possible, in 3 equal instalments falling due on 3.6.2025, 16.12.2025 and 16.12.2026 respectively, with statutory interest from 4.6.2025.

DEADLINE	FULFILLMENT	COMMENT
3.6.2025	Payment of electronic invoice stamp duty	<p>VAT taxable persons resident or established in Italy must pay the stamp duty due for electronic invoices issued in the quarter January-March 2025.</p> <p>The amount of the tax due, also following the integration of the invoices transmitted, is made known by the Revenue Agency in the reserved area of the portal 'Invoices and Considerations'.</p> <p>If the amount due is less than EUR 5,000.00, payment can be made by 30.9.2025.</p>
3.6.2025	Transmission of periodic VAT settlement data	<p>VAT taxable persons, who are not exempt from making periodic reports or submitting the annual VAT return, must transmit to the Revenue Agency:</p> <ul style="list-style-type: none"> periodic VAT settlement data for the three months January-March 2025; telematically, either directly or through an authorised intermediary. <p>Quarterly taxpayers submit a single form for each quarter; monthly taxpayers, on the other hand, submit several forms, one for each monthly settlement made in the quarter.</p>
3.6.2025	Registration of contracts of lease	<p>The contracting parties must provide:</p> <ul style="list-style-type: none"> the registration of new leases of movable property with effect from the beginning of May 2025 and the payment of the related registration tax; the payment registration tax also for renewals and annuities of leases commencing in May 2025. <p>For registration, it is mandatory to use the "RLI model" approved by Revenue Agency prov. 19.3.2019 no. 64442. For the payment of the relevant taxes it is mandatory to use the form 'F24 payments with identification elements' (F24 ELIDE), by indicating the appropriate tax codes established by the Revenue Agency.</p>
6.6.2025	Submission of applications for film theatre operation tax credit	<p>Companies operating cinemas must submit the request to the Ministry of Culture by 11.59 p.m. at the latest:</p> <ul style="list-style-type: none"> to claim the tax credit for the costs of function the rooms relating to the year 2024; via the DGCOL platform available at http://doc.cultura.gov.it/. <p>However, the submission of these applications does not qualify for the tax credit, which may be authorised subject to the finalisation of the new ministerial decree governing the tax credit. tax in question.</p>