

THE WEEK IN BRIEF

02 News

FINANCIAL STATEMENTS

02 ANNUAL FINANCIAL STATEMENTS – Filing of the financial statements

TAX

03 COLLECTION – Seizure of registered movable property

04 TAX RELATIONS SETTLEMENT – Biennial preventive tax agreement (Legislative Decree 13/2024)

EMPLOYMENT

05 NON-EU WORKERS

INTERNATIONAL

07 EU RULES AND PROVISIONS – Directives – Administrative cooperation in the tax sector (Directive 2011/16/EU) – Automatic exchange of financial account information (DAC 2)

REAL ESTATE

08 LEASES – Tax aspects – Flat-rate tax (cedolare secca)

09 Laws – Highlights

News

ANNUAL FINANCIAL STATEMENTS

Filing of the Financial Statements – Filing Procedures for 2024 Financial Statements – XBRL Taxonomy Applicable for 2024 – Structure of the Filing Procedure (Unioncamere Operating Manual, March 2025)

On May 5, 2025, Unioncamere published the new Operating Manual for the filing of financial statements with the Business Register. The manual outlines the procedures for compiling electronic forms and for the electronic submission of financial statements and shareholder lists relating to the 2024 financial year.

The document (available at www.unioncamere.gov.it and www.registroimprese.it) aims to assist companies and professionals in fulfilling filing obligations, and to establish consistent guidelines at a national level.

Size Limits for Abbreviated and Micro Financial Statements

In implementing the regulatory changes introduced during the year, the Manual includes the new size limits for preparing abbreviated and micro-format financial statements, as established by Article 16 of Legislative Decree 125/2024.

Although no detailed explanations are provided, the inclusion of the new thresholds for the current filing campaign suggests they are applicable to financial years starting on or after January 1, 2024. Moreover, for active companies where the size limits must be exceeded for two consecutive years, this indication appears to confirm the retroactive application of the new thresholds (including

financial years prior to 2024), allowing for the application of simplified reporting from the second consecutive year the conditions are met.

Filing by Third Sector Entities

Unioncamere notes the new filing deadline for annual and social balance sheets by Third Sector Entities (ETS) that operate mainly or exclusively as businesses (so-called "commercial ETS"). Article 48(3) of Legislative Decree 117/2017, as amended by Article 4 of Law 104/2024, now provides that this filing must be completed within **60 days of approval** (previously, the deadline was June 30).

This same deadline also applies to the filing of the social report by social enterprises, as established in the Guidelines annexed to Ministerial Decree of July 4, 2019.

Sustainability Reporting

The Manual summarizes the new rules on sustainability reporting introduced by Legislative Decree 125/2024. These apply to the 2024 financial statements of large companies and parent companies of large groups with over 500 employees (also on a consolidated basis) that are classified as public interest entities.

Applicable Taxonomy for 2024 Financial Statement Filing

The Manual confirms that the **PCI taxonomy version 2018-11-04**, already used for 2018–2023, will continue to apply for 2024 financial statement filings.

This taxonomy encodes, in machine-readable format, the quantitative templates (Balance Sheet, Income Statement, and Cash Flow Statement) of both ordinary and abbreviated annual financial statements, as well as those prepared using the simplified formats for micro-enterprises, and consolidated financial statements.

Tables for the Notes to the Financial Statements are only available for the annual (non-consolidated) financial statements.

Entities Required to Use the XBRL Format

Unioncamere highlights that, starting with financial statements ending on December 31, 2024, **minor guarantee consortia (Confidi minori)** are also required to file in **XBRL format**, including those carrying out the following activities:

- Credit granting operations, in accordance with Article 1(256)(c) of Law 178/2020, as provided by Ministerial Decree of August 20, 2021;
- Concession of subsidized loans using allocated resources, pursuant to Article 1(54) of Law 147/2013, in accordance with Article 6(3)(b) of the Ministerial Decree of December 9, 2022.

The corresponding taxonomy can be found at www.agid.gov.it.

Filing Procedure Composition

The Operating Manual contains no changes regarding how the filing procedure must be composed. Therefore, the approach adopted in previous years is confirmed.

Specifically, for entities required to use the XBRL format, the filing of the annual financial statement must include:

- An **XBRL-format file** containing the accounting data (Balance Sheet, Income Statement, and, for larger companies, Cash Flow Statement) and the Notes to the Financial Statements (except for micro-enterprises);
- A **PDF/A-format file** for each additional document (mandatory or optional) accompanying the financial statement (e.g., Management Report, Statutory Auditor's Report, Auditor's Report, Shareholders' Meeting Minutes).

New ATECO 2025 Classification of Economic Activities

Unioncamere clarifies that the new ATECO 2025 classification, effective from January 1, 2025, and operational from April 1, 2025, **may already be used** in 2025 XBRL filings (regardless of the financial year and approval date of the financial statement).

However, the use of the previous classification remains permissible.

Digital Signature Validity

The Manual stresses that the financial statement and all accompanying documents signed digitally using the **CAdES format** will undergo a **validity check**.

If even one of the attachments is found to have an **“invalid signature”**, submission of the filing request to the territorially competent Chamber of Commerce will be blocked.

Unioncamere Operating Manual – March 21, 2025

From Il Quotidiano del Commercialista – May 6, 2025 – “New Unioncamere instructions for filing financial statements” – *Girinelli, Latorraca*

Guide Eutekne – Accounting and Financial Statements – “XBRL” – *Latorraca S.*

TAX COLLECTION

Seizure of Registered Movable Property – Vehicles Instrumental to Business or Professional Activity – Definition (*Court of Cassation, Dec. 29, 2024, No. 34813*)

Seizure of registered movable property refers to the precautionary measure that can be taken by the **Tax Collection Agent** if, **after 60 days from notification of the payment notice** or **90 days from notification of the enforceable assessment**, the taxpayer or co-obligor fails to make payment.

The general rules are set out in **Article 86 of Presidential Decree 602/73** and **Ministerial Decree No. 503 of Sept. 7, 1998**.

Instrumental Use of the Vehicle

Article 86(2) of Presidential Decree 602/73 provides that **seizure shall not be applied** if, within **30 days** of the warning notice, **proof is submitted that the asset is instrumental to business or professional activity**.

In the absence of a specific legislative definition, the **Court of Cassation has adopted a strict interpretation** of “instrumentality,” referencing principles established in tax practice regarding the **full deductibility of vehicle expenses under Article 164 of the Italian Tax Code (TUIR)**.

According to some lower court rulings, instrumentality applies “**only in cases where the company’s core revenue generation depends directly on the use of the vehicle**” (Provincial Tax Court of Milan, Oct. 19, 2016, No. 7933/17/16; Regional Tax Court of Palermo, July 25, 2018, No. 3225/12/18).

Seizure of Registered Movable Property

Instrumental Use – Business or Professional Vehicles – Definition (Cass. 29.12.2024 No. 34813)

More recently, the Italian Supreme Court (Cass., Dec. 29, 2024, No. 34813) ruled that **being an entrepreneur or professional is not enough to claim that a vehicle cannot be subject to seizure**. Simply using the vehicle to travel to the office, studio, or store is not sufficient; the vehicle must not merely serve as a means of transport but must be **essential for carrying out the activity itself**.

This interpretation aligns with established practice, which holds that the requirement of instrumentality should be limited to cases where the **generation of the company’s core revenue directly depends on the use of the vehicle** (Ministry Circulars No. 37/1997 and No. 48/1998; Revenue Agency Circulars No. 1/2007 and No. 11/2007; Revenue Agency Resolution No. 59/2007).

Burden of Proof

According to the Court, **no presumption of instrumentality** can be claimed, contrary to what the appellant suggested. Nor can **evidence derived from one's own tax return**, such as deductions for vehicle costs, be used in favor of the taxpayer (Cass., Dec. 29, 2024, No. 34813). Moreover, **simply listing the vehicle in the depreciation register is not sufficient proof** of instrumentality (Cass., Mar. 17, 2025, No. 7156).

Critical Considerations

These rulings are based on the definition of instrumentality under **Article 164 of the Italian Income Tax Code (TUIR)**, particularly regarding the full deductibility of expenses and other negative components for vehicles **exclusively used in business activities**. However, this restrictive interpretation makes it difficult to include **vehicles used by self-employed professionals**, as they are generally considered only **connected to**, not **essential for**, the activity.

References:

- **Art. 86(2) of Presidential Decree No. 602 of Sept. 29, 1973**
- *Il Quotidiano del Commercialista*, May 8, 2025 – “Unlimited Seizure for Professionals’ Cars” – Boano, Cissello
- *Eutekne Guides – Assessments and Penalties* – “Seizure of Registered Movable Property” – Cissello A.
- Cass. Dec. 29, 2024, No. 34813
- Cass. Mar. 17, 2025, No. 7156

TAX RELATIONSHIP SETTLEMENT

Biennial Preventive Agreement (Leg. Decree 13/2024) – Participation in CPB 2025–2026 – Launch of the “Il tuo ISA 2025 CPB” Software

In a press release dated **May 2, 2025**, the Italian Revenue Agency announced the release of the “**Il tuo ISA 2025 CPB**” software, designed for calculating both the **fiscal reliability index (ISA)** and for computing and accepting the **biennial preventive agreement (CPB)** proposal for **2025–2026**. Unlike the previous year, the software now also allows users to **submit a withdrawal** from previously accepted CPB 2025–2026 agreements.

ISA Score Calculation

The ISA score takes into account the **temporary corrective measures** approved by the **Ministerial Decree of April 24, 2025**, which impact demand and supply concentration by region, sectoral business cycles, and geographical location.

CPB Calculation

Unlike last year, the 2025 version of the software can immediately be used for both the **ISA score** and **agreed income** calculation for 2025–2026.

It should be noted that taxpayers who **already accepted the CPB proposal in 2024** (applying it to tax years 2024 and 2025) **are not required to file the CPB 2025–2026 form again**. However, they **must** still complete and attach the **ISA data communication** to their income tax return (REDDITI), as required by Article 13 of Leg. Decree 13/2024. These taxpayers remain subject to **standard accounting and reporting obligations** during the agreement period.

Filing for New Applicants

Taxpayers wishing to **opt into the CPB for 2025–2026** must file **both the ISA model and the CPB 2025–2026 form**.

From this year, joining the CPB can be done either **at the same time as filing the income tax return**, or **separately**, as per **Revenue Agency Provision No. 195422 of April 24, 2025**.

Autonomous Submission of the CPB Form

As noted in the press release, in case of **autonomous submission**, the taxpayer can submit the **CPB form** along with the **front page of the 2025 tax return (REDDITI)**, through the same channel used for the annual declaration.

The front page must include the taxpayer's personal details, their signature, the information regarding the electronic submission by the authorized intermediary, and the code "1" in the new "CPB Communication" box.

Revocation of CPB

In the case of **revocation of the CPB 2025-2026** previously accepted, the new box must be completed with the code "2". In this case, the **CPB form submission** can only be done **autonomously**.

Deadline for Submission

The deadline for submitting CPB **adhesions or revocations** (using the method described above) is currently set for **July 31, 2025**. However, the **corrective Legislative Decree** approved preliminarily by the **Council of Ministers on March 13, 2025** will extend this deadline to **September 30, 2025**, thus granting two additional months for the decision.

References:

- **Article 8, Co. 1, DLgs. 12.2.2024 No. 13**
- Press Release, **Agenzia delle Entrate**, May 2, 2025, No. 22
- *Il Quotidiano del Commercialista*, May 3, 2025 – "Software Usable Immediately for Both ISA Calculation and CPB Participation" – *Girinelli*
- *Il Sole 24 Ore*, May 3, 2025, p. 24 – "The Preventive Concordato Revises the Account Upwards for 2025 and 2026" – *Cerofolini, Pegorin, Ranocchi*
- *Italia Oggi*, May 3, 2025, p. 21 – "Concordato, How Much Does It Cost?" – *Felici, Poggiani*
- *Italia Oggi*, May 3, 2025, p. 24 – "Concordato, the Base is the Key" – *Liburdi, Sironi*
- *Italia Oggi*, May 3, 2025, p. 25 – "Concordato, Two Ways to Join" – *Poggiani*
- *Eutekne Guides – Direct Taxes* – "Fiscal Reliability Indices" – *Rivetti P.*
- *Eutekne Guides – Assessment and Penalties* – "Biennial Preventive Concordato" – *Girinelli A., Rivetti P.*

NON-EU WORKERS

Conversion of Seasonal Work Permit to Non-Seasonal Work Permit Conducting Work While Waiting for Administrative Decision (Ministry of Labour Circ. 5.5.2025 No. 10)

With **Circ. 5.5.2025 No. 10**, the Ministry of Labour clarified that **foreign workers with a seasonal work permit** may perform **non-seasonal work** while awaiting the decision from the **Single Immigration Desk** regarding the conversion request.

Procedural Aspects

The Ministry reminds that **Article 24, Co. 10 of Legislative Decree 286/98** grants **seasonal workers** who have worked in Italy for at least 3 months, and who receive an offer of a **permanent or fixed-term employment contract**, the possibility of requesting the **conversion** of their seasonal residence permit to a **non-seasonal subordinate work permit**.

Furthermore, under **DL 145/2024**, the conversion of seasonal work permits is **not subject to the quota restrictions** of the **flow decrees**, meaning that such requests can be submitted at any time of the year, without a numerical limit.

Moreover, the conversion is possible if any offer of **subordinate employment**, either permanent or fixed-term, is available, provided that it ensures:

- **A working schedule of at least 20 hours per week;**
- **A monthly salary** not less than the minimum provided for the **social security allowance**, in the case of domestic work.

Conditions for the Exercise of Employment Activity

The circular in question specifies that, regarding the rights exercisable by the concerned workers, the provisions of Article 5, paragraph 9-bis of Legislative Decree 286/98 are applicable. This article allows the applicant to temporarily carry out the work activity while awaiting the issuance or renewal of the residence permit, under the following conditions:

- The application for issuance must be submitted within 8 days from the entry into Italy, at the time of signing the residence contract at the Immigration Desk, or, in the case of renewal, before the expiration of the permit or within 60 days from its expiration;
- A receipt from the competent office must be issued, certifying the submission of the application for issuance or renewal of the permit.

Ministerial Position

Referring to a specific practical guideline (Ministry of Labor and Social Policies - INL 7.5.2018 No. 4079), the Ministry emphasizes that the provision in Article 5, paragraph 9-bis of Legislative Decree 286/98 refers to applicants for a subordinate work permit. However, it is also deemed applicable in the case of requests for residence permits for family reasons, as these also authorize work.

Therefore, taking into account the principles of equality and the right to work established by the Constitution, as well as the application of the principle of reasonableness, the Ministry of Labor believes that this provision can also apply in cases of converting a residence permit from seasonal work to non-seasonal work.

In fact, the Ministry points out that the aim is to prevent foreign workers from being unable to work during the time needed to complete the procedural process related to the issuance or renewal of the residence permit.

In other words, if the purpose of the regulation is to allow foreign workers to engage in regular employment even when the outcome of their bureaucratic process is still uncertain, thereby avoiding irregular work or unemployment as much as possible, this goal is clearly valid not only while awaiting the issuance or renewal of the residence permit, but also in cases where the worker is awaiting a decision on their conversion application.

Even in these cases, there is a risk that the worker may lose the employment opportunity that is central to their conversion application while awaiting the decision.

Operational Guidelines

After confirming that, for the entire period necessary for the Administration to complete the process, a foreign worker who has requested the conversion in question can rely on the full legitimacy of their stay and begin performing, awaiting the invitation to the Immigration Desk, the new non-seasonal work activity, the Ministry of Labor specifies that, in this case, the following must also be submitted online:

- The Unilav form, in the case of subordinate employment;
- The report of the employment relationship to INPS, in the case of domestic work.

Article 24, Paragraph 10 of Legislative Decree 25.7.1998 No. 286

Ministry of Labor and Social Policies Circular 5.5.2025 No. 10

Il Quotidiano del Commercialista, 8.5.2025 - "Non-Seasonal Work Even While Awaiting Conversion of the Residence Permit" - Mamone

Eutekne Guides - Employment - "Foreign Workers" - Costa A.

Eutekne Guides - Employment - "Foreign Workers - Conversion of Residence Permits" - Costa A.

Eutekne Guides - Employment - "Foreign Workers - Residence Permit for Seasonal Workers" - Andreozzi F.

EU REGULATIONS AND DIRECTIVES

Directives - Administrative Cooperation in the Fiscal Sector (Directive 2011/16/EU) - Automatic Exchange of Financial Account Data (DAC 2) - Exchange of Information on Financial Accounts - List of Collaborative Countries - Update (DM 28.4.2025)
by Gianluca Odetto

The Ministerial Decree of 28.4.2025, published in G.U. 6.5.2025 No. 103, modified Attachments C and D to Ministerial Decree 28.12.2015, containing the list of countries with which Italy engages in the automatic exchange of financial account data.

The following countries have been added to the lists for both outgoing and incoming information exchange: Armenia, Moldova, Ukraine, and Uganda.
No countries were removed from the lists.

Regulatory Framework

The obligations for reporting financial account data and subsequent automatic exchange, carried out through the technical tool of the Common Reporting Standard (CRS), are governed by Directive 2014/107/EU ("DAC 2") in relations with EU Member States and some countries that have signed specific agreements with the EU (Switzerland, Liechtenstein, San Marino, Andorra, and Monaco), as well as by the Multilateral Convention on Mutual Administrative Assistance in Tax Matters with the countries that are parties to it.

The implementing provisions were adopted by Italy through Law No. 95 of 18.6.2015, which also implements the FATCA Agreement between Italy and the United States, and later by Ministerial Decree No. 28 of 28.12.2015.

The automatic exchange is structured in such a way that financial intermediaries report to the Revenue Agency the information regarding financial accounts held in Italy by non-residents during each calendar year. The Revenue Agency, in turn, forwards this information to the tax authorities of the countries where the account holders reside.

The process is symmetrical for accounts held abroad by Italian residents.

The data submission to the Revenue Agency for each calendar year must take place by June 30 of the following year (June 30, 2025, for the year 2024). The subsequent automatic exchange between the involved administrations must occur by September 30 of the following year (September 30, 2025, for the year 2024).

Obligated Entities and Accounts Subject to Exchange

The obligations for monitoring and reporting to the Revenue Agency involve financial institutions identified in Article 1, paragraph 1, letter n) of Ministerial Decree No. 28/12/2015, such as:

- Banks;
- Poste Italiane S.p.A.;
- SIM and SGR;

- Certain insurance companies.

Article 1, paragraph 2, letter a) of Ministerial Decree No. 28/12/2015 identifies the "financial accounts" subject to the obligations. These include accounts held with a financial institution, deposit accounts (any commercial account, checking account, savings book, term deposit, or savings deposit account), and custody accounts, as well as any insurance contracts where a value can be measured and any annuity contracts issued by or maintained with a financial institution (with some exceptions related to low risk).

Expansion of Countries for Automatic Exchange

The lists of countries and territories, respectively, to which the Italian Administration commits to provide data regarding accounts held in Italy by their residents, and from which Italy receives data on foreign accounts held by its residents, are contained in Attachments C and D to Ministerial Decree No. 28/12/2015. These lists are periodically updated to account for the global expansion of non-resident account monitoring procedures.

Ministerial Decree No. 28/4/2025 modifies these attachments by adding the following countries, for both outgoing and incoming information exchange:

- Armenia;
- Moldova;
- Ukraine;
- Uganda.

No countries have been removed from the lists. Therefore, the total number of jurisdictions with which the automatic exchange procedure is active increases to 91 for Attachment C and 117 for Attachment D.

Moldova and Uganda had previously been included in the list of participating jurisdictions but were later removed with Ministerial Decree No. 5/5/2023, presumably due to issues in implementing the data exchange procedures (for these countries, this is thus a re-entry).

Directive (EU) 9.12.2014 No. 107

Ministerial Decree No. 28/4/2025 Ministry of Economy and Finance

Il Quotidiano del Commercialista, 8.5.2025 - "Expansion of the Automatic Financial Account Exchange Scope" - Bernardi - Odetto

Il Sole 24 Ore, 8.5.2025, p. 32 - "Financial Data Exchange, New Entries in the List" - Resnati C. - Torre R.

Eutekne Guides - Direct Taxes - "Information Exchange" - Bernardi S. - Odetto G.

Il Quotidiano del Commercialista, 28.9.2024 - "Financial Account Information Exchange Between Administrations by the End of the Month" - Bernardi

LEASES

Tax Aspects - Flat Tax - Lease in the Context of Business Activity - Tenant's Condition - Requirement - Exclusion (Cass. 7.5.2025 No. 12079)

Two Decisions on the Application of the Flat Tax (Cedolare Secca) to Lease Agreements with Business Tenants

With two decisions published on May 7, 2025 (No. 12076 and No. 12079), the Court of Cassation has confirmed the possibility for landlords to apply the flat tax (cedolare secca) to residential leases even when the tenant is a company (or an entity acting in the exercise of a business) and intends to use the property as accommodation for its customers or employees.

The judgments specifically address two cases in which the Revenue Agency had denied the possibility of opting for the flat tax on lease agreements:

- In the case examined by Cass. No. 12079/2025, a lease contract was signed by a limited liability company (S.r.l.) to meet the housing needs of the administrator and their family.
- In the case addressed by Cass. No. 12076/2025, a lease was signed by a "foundation... engaged in the activity of 'publishing magazines and periodicals.'"

Business Tenant and Flat Tax

The question of whether the flat tax could apply to a contract signed with a business tenant arose after the introduction of the substitute tax on residential leases (as provided by Article 3 of Legislative Decree 23/2011). It stems from the interpretation of paragraph 6 of Article 3, which excludes the application of the flat tax for leases of "residential units used for business activities." It was evident that this provision prevented the application of the flat tax if the landlord was engaged in a business, trade, or profession. However, a debate arose on whether the exclusion also applied when the tenant was a business.

From the outset, the Revenue Agency adopted a restrictive interpretation, stating in Circular No. 26/2011, Section 1.2, that it was necessary to consider "the activity carried out by the tenant and the use of the rented property" to assess eligibility for the regime. On this basis, from 2011 onwards, the Agency excluded "leases concluded with tenants acting in the exercise of a business or self-employment activity, regardless of whether the property was later used for residential purposes by employees or collaborators." This interpretation was immediately criticized by scholars, as it seemed to contradict both the text of the provision and a systematic reading of the tax rules.

While the Revenue Agency has maintained this interpretation over the years (see Circular No. 12/2016, Section 3.2), the case law has evolved less consistently, with fluctuating positions (see, among others, Lazio Regional Tax Commission No. 1723/10/22, Veneto Tax Commission No. 53/5/23, Lazio Tax Court No. 1223/14/23, Tuscany Regional Tax Commission No. 590/6/22).

First Decision by the Supreme Court

A year ago, the first decision by the Court of Cassation (Cass. No. 12395/2024) contradicted the Revenue Agency's position, ruling that Article 3, paragraph 6 of Legislative Decree 23/2011, which excludes the flat tax for "leases of residential units used in the exercise of a business, trade, or profession," should refer only to the landlord, not the tenant. Therefore, "the quality of the tenant and whether the lease is related to the tenant's professional activity are irrelevant."

Two New Supreme Court Decisions

With two new rulings (Nos. 12076/2025 and 12079/2025), the Court of Cassation reaffirms its position, stating the following principle of law: "The landlord can opt for the so-called flat tax regime even when the tenant concludes the lease for residential purposes in the exercise of their professional activity, particularly for the housing needs of their employees" (Cass. No. 12079/2025).

According to the Supreme Court, it is possible to apply the flat tax even when the tenant is a business or professional because Article 3, paragraph 6 of Legislative Decree 23/2011 only applies to the landlord (who must not act in the course of business) and not to the tenant (who can, therefore, enter into the lease in the context of their business activity).

Additionally, the Court specifies that the subsequent paragraph 6-bis cannot be interpreted in a contradictory way, as it pertains to the specific case of subleasing to university students.

Critical Issues

The new rulings of the Court of Cassation raise the question of whether the Revenue Agency will continue to assert that the Court's interpretation on this matter is the result of an "isolated decision" (as mentioned in the recent parliamentary inquiry of March 26, 2025, No. 5-03773), or if it would be appropriate to review its stance.

Article 3, Legislative Decree 14.3.2011 No. 23

Il Quotidiano del Commercialista, May 9, 2025 - "For the Court of Cassation, flat tax is compatible with a business tenant" - Mauro

Il Sole 24 Ore, May 9, 2025, p. 40 - "The Court of Cassation reaffirms the flat tax for business tenants" - Latour G. - Parente G.

Eutekne Guides - VAT and Indirect Taxes - "Flat Tax" - Mauro A.

Eutekne Guides - Direct Taxes - "Flat Tax" - Mauro A.

Cass. 7.5.2025 No. 12079

Cass. 7.5.2025 No. 12076

Il Quotidiano del Commercialista, May 9, 2024 - "Exclusion of flat tax for business activity does not apply to the tenant" - Mauro

Il Quotidiano del Commercialista, March 28, 2025 - "Cassation and Revenue Agency misaligned on flat tax for business tenant" - Mauro

Highlighted Legal Provision

Revenue Agency Provision No. 460187 - December 30, 2024

TAXES AND INDIRECT TAXES - OTHER INDIRECT TAXES - PROPERTY REGISTRATION AND CATASTAL TAXES

Consultation of Land Registry and Cadastral Databases - Generalized Online Consultation - Implementation Procedures

Article 7 of Legislative Decree No. 139/2024, dated September 18, 2024, which is aimed at rationalizing indirect taxes other than VAT in implementation of Delegated Law No. 111 of August 9, 2023, replaces Article 1, paragraph 5 of Decree-Law No. 2 of January 10, 2006, converted into Law No. 81 of March 11, 2006. It now establishes that online consultation of land registry and cadastral databases is allowed for anyone, even on a contractual basis, according to the procedures defined by the Revenue Agency.

In implementation of this provision, the current decree outlines the new procedures for online consultation of the land registry and cadastral databases, starting January 1, 2025.

Online Consultation Services

For the purposes in question:

- **"Online consultation services"** refers to the online services for land registry inspections and specific consultation of cadastral deeds, as well as for authorized persons, cadastral documents.
- **"Cadastral documents"** refer to the floor plans of urban real estate units, cadastral layout documents, and technical documents aiding the preparation of geometric updates.
- **"Cadastral layout documents"** refer to technical documents attached to declarations for new construction or modifications of urban real estate units, outlining their floor plan distribution within the building.

Online Consultation

The online consultation services accessible to everyone will be provided within the restricted area of the Revenue Agency, upon acceptance of the general conditions for the use of the services, which are defined by the Agency and made available on its official website.

The provisions outlined in the Revenue Agency's previous decrees (March 4, 2014, and August 2, 2016) regarding the online consultation of land registry and cadastral databases for real estate properties owned or partly owned by the requesting party will remain in effect.

Any updates to the access methods for online consultation services will be made available through the Revenue Agency's website.

Online Consultation Based on Special Agreements

Access to online consultation can also occur through special agreements, which can be made to satisfy specific informational needs for institutional purposes.

Given that the online cadastral consultations are free of charge as provided by Article 7 of Legislative Decree No. 139/2024, the following is established:

- The new model for agreements regarding the provision of online consultation services at decentralized self-managed cadastral offices is defined.
- The release of surety bonds and security deposits made to guarantee obligations arising from agreements signed before January 1, 2025, is ordered.

Payment of Due Taxes

Where applicable, taxes for online land registry consultations, as set out in the table attached to Legislative Decree No. 347 of October 31, 1990, as replaced by Article 5, paragraph 1, letter b) of Legislative Decree No. 139/2024, are to be paid using the platform referred to in Article 5, paragraph 2, of Legislative Decree No. 82/2005.

Professional orders and associations, as well as entities accessing via Sister credentials, may also make payments by using funds previously deposited into the national single account, pursuant to the Revenue Agency's March 2, 2007 provision.

Use of Acquired Data

Entities accessing the online consultation services treat the data made available under this provision under their own responsibility as autonomous data controllers:

- In accordance with the current legal provisions, respecting the European Regulation No. 679/2016 and the Italian Data Protection Code (Legislative Decree No. 196/2003).
- By accepting the general conditions of the services provided by the Revenue Agency.