THE WEEK IN BRIEF

News

DIRECT TAXES

Income from employment - Reduction of the tax wedge - Deductions for family expenses - Fringe benefits - New provisions of Law 207/2024 (Budget Law 2025) - Clarifications (Agenzia delle Entrate Circ. 16.5.2025 no. 4)

With Circ. 16.5.2025 no. 4, the Revenue Agency analysed and provided clarifications in relation to the new provisions on IRPEF and employee income contained
- in Legislative Decree no. 192 of 13.12.2024
- in L. 30.12.2024 no. 207 (Budget Law 2025).

Bonus and further deduction

Article 1 co. 4 - 9 of Law 207/2024 provides from 2025, in favour of employees:
- a bonus (or sum), if the total income does not exceed EUR 20,000.00 (the amount varies depending on the employee's income);
- an additional tax deduction if the total income exceeds 20,000.00 and up to 40,000.00 euro (the maximum amount of which is 1,000.00 euro and decreases progressively until it reaches zero).

Among other things, it is specified that:
- the withholding agent is obliged to recognise the bonus or the additional deduction at the time of payment of wages, without the worker's request (the worker may ask the withholding agent not to apply these benefits), verifying their entitlement at the time of the adjustment;
- a worker who has several employment relationships during the year with different employers must notify the employer who grants the bonus or further deduction of the information relating to the income of the other employment relationships
- the worker who has several part-time employment relationships at the same time must choose which of the employers will recognise the benefits;
- an employee of an employer who does not have the status of tax withholding agent (e.g. a domestic employee) will be able to take advantage of the bonus or further deduction in the tax return.

Changes to IRPEF deductions for family loads

Revenue Agency Circular 4/2025 also provides clarifications on the new rules on IRPEF deductions for family burdens, pursuant to Article 12 of the Consolidated Income Tax Act (TUIR), introduced by Article 1 paragraph 11 of Law no. 207/2024.

With reference to the abolition of the deduction for tax-dependent children of at least 30 years of age who are not disabled, the Agency clarifies that the deduction is due until the month before the child turns 30.

In relation to the possibility of also benefiting from the deduction for children of the deceased spouse only, provided that they are cohabiting with the surviving spouse, the Agency clarifies that

- the deduction is also due to the other parent (living) of the same child of the deceased spouse; in this case, the division of the deduction between the taxpayer cohabiting with the child of the deceased spouse and the other parent not cohabiting follows the ordinary rules
- the taxpayer cohabiting with the deceased spouse's child and the other surviving parent cannot benefit from the deduction provided for the dependent spouse, where this is more convenient.

In relation to other tax-dependent family members, other than the spouse who is not legally and effectively separated and children, the deductions are only available in relation to each ascendant (i.e. parent, grandparent or great-grandparent) cohabiting with the taxpayer.

In this regard, the Inland Revenue states that the amendments made by the Budget Law 2025 also affect the other provisions referring to the persons referred to in Article 12 of the Consolidated Income Tax Act, e.g. with regard to the deduction/deduction of expenses incurred for family members or corporate welfare, with the result that these provisions, from 1.1.2025, are applicable only more with reference to ascendants cohabiting with the taxpayer.

In relation to children, on the other hand, paragraph 4-ter of Article 12 of the TUIR continues to apply, which, for these purposes, 'equates' children who are entitled to the deduction with those for whom the deduction is not due (including, now, those aged 30 and over who are not disabled).

Increase of the non-taxable threshold for fringe benefits

With regard to the application of the increase in the threshold of non-taxability of fringe benefits for 2025, 2026 and 2027, provided for by Article 1, paragraphs 390 - 391 of Law no. 207/2024, among the main clarifications are the following

- the amount of the limit is raised to €2,000.00 in the case of an employee with children who are fiscally dependent pursuant to Article 12 co. 2 of the Consolidated Income Tax Act, considering also children born out of wedlock, recognised, adopted, affiliated or fostered and, for logical-systematic reasons, children cohabiting with the deceased spouse only
- the benefit is granted in full to each parent, holder of employment and/or assimilated income, even in the presence of only one child, provided that the same child is dependent on taxation for both
- if the limit of €1,000.00 or €2,000.00 is exceeded, the full amount of the allowance is due.

Art. 1 L. 30.12.2024 no. 207
Circular Revenue Agency 16.5.2025 n. 4
Il Quotidiano del Commercialista of 17.5.2025 - 'With more than one work relationship at the same time bonus and deduction only from one employer' - Negro - Silvestro
Il Sole - 24 Ore of 17.5.2025, p. 22 - 'Welfare for children over 30 Cuneo reduced also for domestic helpers' - Valsiglio
Il Quotidiano del Commercialista of 17.5.2025 - 'Rent not taxed for newly employed in 2025 transferred' - Alberti
The Accountant's Daily of 19.5.2025 - 'Fringe benefits also raised for cohabiting children of a deceased spouse' - Alberti
Il Quotidiano del Commercialista of 21.5.2025 - 'The squeeze on deductions for dependents extends to other provisions' - Negro
The Accountant's Daily of 24.5.2025 - 'Employee rent exemption and cumulative fringe benefit threshold' - Eutekne Guides - Direct Taxes - 'Tax wedge - Additional deduction' - Negro M. - Silvestro D. Eutekne Guides - Direct Taxes - 'Tax wedge - Bonus' - Negro M. - Silvestro D.

DIRECT TAXES

Sundry income - Capital gains on real estate - Disposals of buildings - Interventions with superbonus - Purchases with 'seismbonus purchases' in the superbonus version - Capital gains (Agenzia delle Entrate answer 20.5.2025 no. 137)

As from 1.1.2024, capital gains realised on the sale of buildings on which interventions with the superbonus, referred to in Article 119 of Decree-Law no. 34/2020, have been carried out, which have been completed no more than 10 years before the date of the sale, fall under miscellaneous income.

Taxable base

Article 67(1)(b-bis) of the Consolidated Income Tax Act (TUIR) provides that miscellaneous income includes 'capital gains realised through the transfer for valuable consideration of real estate, in relation to which the transferor or the other parties entitled thereto have carried out the subsidised works' with the superbonus, referred to in Article 119 of Decree-Law No. 34/2020, 'which have been completed no more than 10 years before the date of transfer'.

In the case of properties, other than the main home and those acquired by inheritance, on which work has been carried out benefiting from the superbonus, the capital gain deriving from their transfer is taxed in the following ten years.

Revenue Agency Circ. 13.6.2024 No. 13 clarified that the rules on capital gains from property subject to superbonus interventions apply

- only for the first transfer of the property affected by interventions admitted to the superbonus, and not also for any subsequent transfers of the property (except for the hypotheses of interposition ex art. 37 of Presidential Decree 600/73)
- both if the superbonus has been used directly in the declaration, and if one has opted for a transfer/discount pursuant to Article 121 of DL 34/2020;
- both for superbonus interventions carried out after 1.1.2024 and for superbonus interventions carried out before

1.1.2024 (thus, regardless of the size of the superbonus, which may be 110%, 90%, 70% or 65%);

- regardless of the duration of ownership of the units subject to the interventions.

The same Circ. 13/2024 also clarified that a taxable capital gain is generated (in the presence of the additional requirements) even if only 'driving' superbonus interventions have been carried out on the common parts of the condominium building in which the real estate unit being sold is located (and no 'driving' superbonus intervention has been carried out on the single real estate unit: in the same sense, Agenzia delle Entrate's Interpretation Reply No. 208 of 23.10.2024).

Properties purchased with 'Sismabonus purchases' in superbonus version

Given that, according to the Agenzia delle Entrate, the capital gain deriving from Article 67 co. 1 lett. b-bis) of the TUIR concerns the 'first transfer' of the real estate that has been affected by the interventions facilitated with superbonus (regardless of who carried out the interventions, transferor or other entitled persons), in the hypothesis of the purchase of earthquake-proof houses benefiting from the 'Sismabonus purchases', as per Art. 16 co. 1-septies of DL 63/2013, which could compete with superbonus to the extent of 110% (for the deeds made by 30.6.2022 or, in some cases, by 31.12.2022), the 'first transfer' is the one made by the construction or renovation companies that have carried out the interventions (answer to interpello Agenzia delle Entrate 20.5.2025 n. 137).

In fact, it is worth recalling that, pursuant to para. 1-septies of art. 16 of Decree-Law 63/2013, the IRPEF/IRES 'sismabonus' deduction is also due to the purchaser of individual property units located in buildings located in seismic risk zones 1, 2 and 3 of Prime Ministerial Order no. 3519 of 28.4.2006. 3519 that have been entirely subject to demolition and reconstruction, in order to reduce the seismic risk, also with volumetric variation with respect to the pre-existing building (where the urban planning rules in force permit such an increase), by construction or property renovation companies, which have disposed of the property unit within 30 months from the date of completion of the works.

Therefore, in the event a real estate unit was purchased benefiting from the seismbonus purchases referred to in Article 16 co. 1-septies of DL 63/2013 in the superbonus version, according to the Tax Administration,

the subsequent resale does not trigger the taxable presumption referred to in Article 67 co. 1 lett. b-bis) of the TUIR, but only that of the previous letter b).
In other words, the resale within five years of the real estate unit by the purchaser benefiting from the supersismabonus purchases may generate a capital gain, determined pursuant to Article 68 of the Consolidated Income Tax Act, unless the property has been used as the principal residence of the transferor or his family members for most of the period between the purchase or construction.

art. 16 co. 1 septies DL 4.6.2013 no. 63
Article 67 co. 1 Presidential Decree no. 917 of 22.12.1986
art. 67 Presidential Decree no. 917 of 22.12.1986
Intervention answer Revenue Agency 20.5.2025 no. 137
Il Quotidiano del Commercialista of 21.5.2025 - 'The resale of units for which the super sismabonus purchases have been taken advantage of does not generate capital gains' - Zanetti - Zeni
Eutekne Guides - Direct Taxes - 'Superbonus - Resale of buildings' - Zeni A.

COLLECTION
F24 Form - Unified payments - Irregular functioning of the Inland Revenue offices - Tax payments and fulfilments due on 16.5.2025 - Extension to 30.5.2025 (Provv. Agenzia delle Entrate 20.5.2025 n. 225451)

With prov. 20.5.2025 no. 225451, the Revenue Agency ascertained the impossibility for taxpayers to access their reserved area of the institutional website, with the consequent unavailability of the services connected thereto from 10.04 a.m. to 7.30 p.m. of 16.5.2025.
Consequently, the limitation and forfeiture periods as well as those for the fulfilment of obligations and formalities provided for by the rules concerning taxes and duties in favour of the Treasury, which expired on 16.5.2025, are extended to 30.5.2025.

Unavailability of telematic services
Sogei spa, the entity in charge of the implementation, development, maintenance and technical management of the taxation information system for the Financial Administration and, therefore, also of the website and IT services of the Inland Revenue Agency, noted that, starting on the morning of 16.5.2025, malfunctions occurred in the reserved area of the Inland Revenue Agency website, making it impossible for taxpayers and intermediaries to access it.
The problems were resolved in the evening of 16.5.2025.

Extension in the case of exceptional events
Pursuant to Article 1 of DL 21.6.1961 no. 498, in the event that 'the financial offices are unable to function regularly due to events of an exceptional nature (not attributable to organisational dysfunctions of the Financial Administration), the limitation and forfeiture periods as well as those for the fulfilment of obligations and formalities provided for by the rules concerning taxes and duties in favour of the Treasury, expiring during the period of non- or irregular functioning, are extended until the tenth day following the date on which the decree referred to in Article 3 is published in the Official Gazette'.

New deadline
According to prov. no. 225451 of 20.5.2025, the publication on the Agenzia delle Entrate's institutional website replaces the one in the Official Gazette; consequently, as also confirmed by the press release of 20.5.2025, the deadlines expired on 16.5.2025 are extended to 30.5.2025 (the tenth day following the date of publication of prov. 225451/2025).

Revenue Agency Provision 20.5.2025 no. 225451
Il Quotidiano del Commercialista of 21.5.2025 - 'To 30 May the fulfilments due on the 16th' - Gallo
Il Sole - 24 Ore of 21.5.2025, p. 41 - 'Entrate website block, for 47 deadlines extension to 30 May' - Latour - Parente

Italia Oggi del 21.5.2025, p. 33 - 'Agenzia delle Entrate website blocked, extension to 30 May for payments' – Mandolesi

INDIRECT TAXES

VAT - General provisions - Objective requirement - Posting of personnel - Subjection to VAT - Contracts entered into or renewed from 1.1.2025 - New provisions of Decree-Law No. 131/2024 - Scope (Revenue Agency Circ. 16.5.2025 No. 5)

Revenue Agency Circ. No. 5 of 16.5.2025 examined the VAT rules on the secondment (or loan) of personnel, following the amendments introduced by Article 16-ter of Decree-Law No. 131/2024 for contracts entered into or renewed from 1.1.2025.
This provision has, in fact, repealed the national rule (Article 8, paragraph 35 of Law 67/88), which provided for a generalised regime of exclusion of the tax for the secondment (or loan) of personnel against which only the reimbursement of the relevant cost is paid. The aforementioned rule was found to be incompatible with the principles of Directive 2006/112/EC (see EU Court of Justice 11.3.2020, Case C-94/19).
For the purposes of the application of VAT on the secondment (or loan) of personnel, in the discipline referring to contracts stipulated or renewed from 1.1.2025, the subjective, objective and territorial requirements, provided for by Presidential Decree 633/72, are therefore assessed.

Subjective Scope

Posting services require the exercise of the activity in the form of a business, therefore, in the case of employers who are non-commercial entities, the presence of a business organisation must be verified only in cases where the posting relates to personnel originally employed by the seconding party in its institutional activity.
In summary, therefore, it is to be noted that, where the seconded personnel are related to the business activity carried out by the non-commercial entity pursuant to Article 4 para. 4 of Presidential Decree 633/72, the subjective requirement is to be considered implicitly fulfilled.
If, on the other hand, the secondment operation is carried out by the non-commercial entity in the context of activities other than those of a business (since, in such a case, the seconding employer is not a person liable to VAT), the operation is outside the scope of application of VAT (in the absence of an organisation of the entity in the form of a business for the purpose of seconding personnel).
In any case, secondment (or loan) of staff carried out between companies (seconding and seconded) belonging to the same VAT group (Title V-bis of Presidential Decree 633/72) are to be considered outside the scope of VAT, according to the general principles governing the tax.

Objective Scope

Under the new rules, the secondment of personnel carried out 'for consideration' constitutes, in general, a supply of services for VAT purposes pursuant to Article 3 co. 1 of Presidential Decree 633/72.
According to the judgment of the Court of Justice of the EU in Case C-94/19, there is a direct link between the secondment or loan of personnel, on the one hand, and the payment of consideration, on the other, when the two services 'are mutually conditioned', i.e. 'one is carried out only on condition that the other is also carried out, and vice versa'.
To this end, the sum of money paid must be qualified as consideration for the transaction in question:
- where its payment is considered by the parties to be an essential condition for the performance of the posting transaction, and vice versa (the so-called 'sinallagma' existing);
- irrespective of its amount, the circumstance that the relative amount is less than, equal to or greater than the amount of the costs borne by the employer for the seconded personnel no longer being relevant, and, therefore, also in the case where the operation is carried out in the absence of profitability.
The circular also specifies that, in the case of labour leasing, the specific rules set forth in Article 26-bis of Law No. 196/97 continue to apply, whereby the entire consideration constitutes the VAT taxable amount of the service (including any portion attributed to the reimbursement of the costs incurred for the seconded personnel).

Territorial scope

The practice document also contains some confirmations in terms of the VAT territoriality of secondment services. In fact, for B2B transactions, the general criterion applies, whereby they are territorially relevant in Italy when performed in favour of a taxable secondee established in Italy (Article 7-ter co. 1 lett. a) of Presidential Decree 633/72).

On the other hand, for B2C transactions, the service is relevant only if the seconding party is a taxable person in Italy and the seconding party (not a taxable person) is domiciled or resident in the EU (ordinary criterion pursuant to Article 7-ter co. 1 lett.

a) of Presidential Decree 633/72). If the principal is non-EU, an exception applies instead and the service is deemed to be performed outside the territory of the State (Article 7-septies letter e) of Presidential Decree 633/72).

Effective date

The new rules apply to contracts entered into or renewed from 1.1.2025. The Inland Revenue Agency clarifies that the stipulation or renewal can be detected 'on the basis of any type of deed or document suitable to certify the date of formation of the agreement between the parties', subject to an objective verification of the transaction from which to deduce the date of commencement and end of the relationship (i.e. the mandatory communications to the Ministry of Labour and Social Policies).

Other forms of making personnel available

Circular No. 5/2025 also examines the effects of the new rules on other forms of making personnel available, such as codetermination and outsourcing of personnel (regulated under the so-called 'Public Contracts Code'). The answer to interpello no. 136 of 19.5.2025 further examined the institute of codatoriality, specifying that in this case it is not possible to find a synallagmatic relationship between the services (as is the case instead with secondment), since the companies that accept the rules of engagement set out in the network contract each assume the role of employer, directly responsible for their share of the payment of the salary to the worker.

According to the Revenue Agency, therefore, the reimbursement of the charges has the mere purpose of repaying the amount jointly advanced to the employee by the referring enterprise and, for this reason, a mere movement of money is integrated, not subject to VAT pursuant to Article 2 co. 3 lett. a) of Presidential Decree 633/72.

Article 16 ter DL 16.9.2024 no. 131
Article 3 Presidential Decree 26.10.1972 no. 633
art. 8 co. 35 L. 11.3.1988 n. 67
Revenue Agency Circular 16.5.2025 no. 5
Il Quotidiano del Commercialista of 17.5.2025 - 'Criterion of consideration for secondments of personnel subject to VAT' - Greco - La Grutta
Il Sole - 24 Ore dated 17.5.2025, p. 22 - 'Posting of personnel subject to VAT if there is a consideration' - Ficola - Santacroce
Italia Oggi del 17.5.2025, p. 26 - 'Secondment of staff, co-delegation and outsourcing: this is the VAT perimeter' - Galli
Court of Justice 11.3.2020 no. C-94/19
Eutekne Guides - VAT and indirect taxes - 'Posting of staff' - Greco E. - Odetto G.

DEFINITION OF TAX RELATIONS

Condonations and amnesties - Reversal of research and development credit (DL 146/2021) - Submission of the application - Extension of the deadline to 3.6.2025 (prov. Agenzia delle Entrate 19.5.2025 n. 224105)

3.6.2025 is the deadline for submitting the application to benefit from the repayment of the credit for research and development (Article 5, paragraphs 7-12 of Decree-Law 146/2021).

The deadline, originally set for 31.10.2024, was postponed to 3.6.2025 due to the amendments of DL 25/2025.
The repayment must be made in a single instalment by 3.6.2025 or in three instalments due on 3.6.2025, 16.12.2025 and 16.12.2026.
The benefits consist of criminal non-punishment and the waiver of administrative penalties and interest. The offset credit must be repaid in full.
Revenue Agency Provision No. 224105 of 19.5.2025 updated the repayment application in light of Decree-Law No. 25/2025.

Subjective scope
The procedure is open to
- those eligible for the research and development tax credit pursuant to Article 3 of DL 145/2013 in the reference period;
- for credits accrued as from the tax period following 31.12.2016, resident companies or
permanent establishments of non-residents in the case of contracts entered into with companies resident in other Member States, in the European Economic Area or in States included in the Ministerial Decree of 4.9.96 (Art. 3 co. 1-bis of DL 45/2013).
The relevant offsets are those performed until 22.10.2021.
In short, fraudulent conduct and situations where supporting documentation is missing are excluded from the reversal. This includes credits arising from expenses incurred that, according to the practice of the offices, do not technically fall under the concept of research and development for reasons of interpretation.

Taxpayers who have already submitted their application by 31.10.2024
Taxpayers who, under the previous deadline, submitted their application by 31.10.2024
- if they have not yet made payments, may benefit from the new deadlines;
- if they have paid the first instalment by 16.12.2024 (based on the original due date), they shall nevertheless accrue statutory interest from 4.6.2025.

Exclusion from instalment facility
If a debt recovery notice has been served and has become final from 22.10.2021 to when the application is filed, it must be paid in one instalment by 3.6.2025 (Revenue Agency prov. 19.5.2025 no. 224105, § 8.2).
Payment in one instalment is then compulsory if one intends to repay claims
- established by a recovery or tax act that was not final on 22.10.2021;
- ascertained following the delivery of a tax assessment report by 22.10.2021 (the delivery on 22.10.2021 of deeds of assessment other than the tax assessment report does not prevent the option to pay in instalments, Revenue Agency ruling 1.6.2022 no. 188987).

Pending disputes
Article 5 par. 12 of Decree-Law No. 146/2021, as amended by Decree-Law No. 25/2025, provides that the repayment is subject to the waiver of pending litigation by 3.6.2025.
For this reason, section VI has been included in the application form, in which pending litigation is indicated. By submitting the application, in fact, the taxpayer is manifesting a willingness to renounce; therefore, it is advisable to weigh the matter carefully.

Art. 5 co. 7 DL 21.10.2021 n. 146
Revenue Agency Order 19.5.2025 no. 224105
Il Quotidiano del Commercialista of 20.5.2025 - 'Approved the model to remit the research and development credit' - Cissello
Il Sole - 24 Ore of 20.5.2025, p. 33 - 'R&S, new chance also for those who skipped the repayment' - Reich - Vernassa
Guide Eutekne - Assessment and sanctions - 'Bonus research and development - Reversal of R&D credit (DL 146/2021)' - Monteleone C. - Cissello A.

TAX BENEFITS

Tax credit for investments in capital goods - Tax credit for investments in tangible assets 4.0 relating to 2025 - Prior communication already sent for investments in 2025 - Special procedure (Ministerial Decree 15.5.2025) - Deadlines (MIMIT clarifications)

The Ministry of Enterprise and Made in Italy has provided indications, on the page dedicated to the tax credit for 4.0 investments on its website, regarding the new procedure for booking resources governed by Ministerial Decree 15.5.2025.

Enterprises that have already submitted the 'old' communication for investments 2025 - Special procedure

Pursuant to Article 2 co. 6 of the Ministerial Decree of 15.5.2025, for companies that on 15.5.2025 (date of publication of the decree), have communicated with the model in Annex 1 to the Ministerial Decree of 24.4.2024 investments pursuant to Article 1 co. 446 of Law no. 207/2024, in advance or in completion, for the purposes of the reservation of resources, the order of importance is
chronological order of transmission of the prior communication already transmitted, 'provided that, within 30 days from the date of entry into force of this Decree, they transmit the model of communication referred to in this Decree in advance, or completion, it being understood that it will be necessary to comply also with the provisions of paragraphs 3 and 4 of this Article within the timeframe indicated therein'.
According to the aforementioned provision, companies that, in relation to 2025 investments, have already submitted the prior or completion communication with the 'old' model, in order to maintain the chronological order of the communication already transmitted, must resubmit the communication with the new model, indicating the identification code of the previous one, within a deadline that the Ministerial Decree has defined as 'within 30 days from the date of entry into force of the present decree'. This deadline would therefore coincide with 14.6.2025 (30 days from the date of entry into force of the 'present' DM 15.5.2025).
Pursuant to Article 1 co. 3 of the Ministerial Decree of 15.5.2025, however, a subsequent Director's Decree will identify the terms from which the model referred to in this Decree shall enter into force and be available in editable format for transmission, exclusively by telematic means, through the information services made available on the institutional website of the GSE.

Commencement of the 30-day deadline for resubmission

The MIMIT, modifying the indications contained in the page dedicated to the facilitation on its website, has specified that for the purposes of the reservation of the resources in the case under consideration, the chronological order in which the prior communication already transmitted is relevant, provided that, 'within 30 days from the date of entry into force of the new communication model (to be defined by a subsequent directorial decree)', the companies transmit the new communication model in advance (only for those who, as of 15 May, had transmitted the model provided for by the decree of 24. 4.2024 in advance), 'or of completion with an indication of the date of payment and the amount of the last down payment to reach at least 20% of the eligible expenses (only for those who, on 15 May, had transmitted the completion model provided for by the decree of 24 April 2024)'.
Therefore, according to the new indications, the 30-day deadline is linked to the entry into force of the new communication model, which will be defined by a subsequent directorial decree.

Preventive or completion communications already submitted by 15.5.2025

With the update of the page on the MIMIT website, further indications have been provided on the implementation of the special procedure, with particular reference to the companies that have already submitted the completion communication, which were not mentioned previously.
The MIMIT has in fact specified that it is necessary to transmit
- only for those who, as at 15.5.2025, had transmitted the 'old' model in advance, the new model of communication in advance;

- or, only for those who on 15.5.2025 had transmitted the 'old' completion model, the completion communication, indicating the date of payment and the amount of the last advance payment to reach at least 20% of the eligible expenses.
Enterprises that transmit the new model of communication in advance must then fulfil their obligations to confirm the down payment (within 30 days of the prior communication) and to complete the investments within the prescribed timeframe.

art. 1 co. 446 L. 30.12.2024 no. 207
Art. 1 co. 447 L. 30.12.2024 no. 207
DM 15.5.2025 Ministry of Enterprise and Made in Italy
Il Quotidiano del Commercialista of 21.5.2025 - 'Rectified the date to resubmit the communications for the bonus 4.0' - Alberti
Guide Eutekne - Direct Taxes - 'Bonus investments in capital goods' - Alberti P.
Il Quotidiano del Commercialista of 20.5.2025 - 'By 14 June resubmission of prior communications for 2025' - Alberti

SAFETY AT WORK
INAIL - Calculation of insurance premiums - Minimum daily wage limits - Determination for the year 2025 (INAIL circ. 20.5.2025 no. 29)

With Circ. 20.5.2025 No. 29, INAIL indicated the minimum daily taxable wage limits for the calculation of insurance premiums for the year 2025.

General Criteria for Determining the Premium
To determine the ordinary insurance premium, the following must be taken into account:
- the premium rate indicated in the premium tariff with reference to the insured work;
- the amount of the wages.
In addition, the taxable remuneration on which the insurance premium is calculated is distinguished into:
- actual;
- conventional;
- of adjustment.

Actual pay
The new daily minimum limit for actual wages for all employees is EUR 57.32, while the monthly minimum limit is EUR 1,490.32.
However, wages paid to specific categories of workers, such as agricultural workers (for whom the valid minimum daily wage limit is EUR 50.59) are not included in the adjustment of the minimum daily wage.

Conventional remuneration
If the insurance premium is calculated on a conventional taxable amount, the minimum daily wage limit for the year 2025 is EUR 31.85. This limit applies to the conventional wages of workers with a specific minimum daily wage limit, while the daily minimum wage limit for workers for whom there is no specific daily wage limit applies (EUR 57.32).
The amounts for conventional wages established by law and by ministerial decree are also indicated. Specifically, for workers with a part-time employment contract, if the normal working time is 40 hours per week, the minimum hourly wage for the year 2025 is determined as follows 57.32 x 6 : 40 = 8.60.

Adjustment Wages
Adjustment wages are only taken on a residual basis, where conventional and actual wages are missing; in particular, from 1.7.2024 the daily and monthly taxable amounts are €67.53 and €1,688.23 respectively.

Parasubordinate workers
The taxable base on which the premium is calculated is made up of all the sums and values for any reason received during the tax period, in relation to the collaboration relationship, in compliance with the minimum and maximum rate of income; from 1.7.2024, the minimum and maximum monthly taxable values amount to €1,688.23 and €3,135.28 respectively.

Employed sportspeople
The salary to be taken for the calculation of the insurance premium is that identified pursuant to Article 29 of Presidential Decree 1124/65, i.e. the actual salary, with the application of the minimum and maximum annuity values pursuant to Article 116 paragraph 3 of the same Presidential Decree. From 1.7.2024, the minimum and maximum limits of the annual taxable amount correspond to 20,258.70 and 37,623.30 euros respectively.

Self-employed entertainment workers
The taxable remuneration for the purposes of calculating the insurance premium corresponds to the amount of remuneration paid in the reference calendar year, in compliance with the minimum daily wage limit in force for all contributions due in respect of social security and social assistance; for 2025, this minimum daily wage limit is €57.32.

Special unitary premiums
INAIL addresses the categories of workers for whom special unitary premiums are payable, which include
- owners of artisanal businesses, artisanal partners, family members assisting the artisanal owner;
- self-employed fishermen from small-scale maritime and inland fishing;
- pupils and students of non-state schools or educational institutions of all levels;
- doctors of radiology, medical radiology technicians and course pupils, etc.

INAIL Circular 20.5.2025 no. 29
Il Quotidiano del Commercialista of 22.5.2025 - 'INAIL defines the salary limits for the calculation of premiums 2025' - Silvestro
Eutekne Guides - Previdenza - 'INAIL insurance - Insurance premium' - Vazio F.

PROVISION REVENUE AGENCY 27.3.2025 NO. 153474
TAX AMOUNTS
TAX AMOUNTS - TAX CREDIT FOR DISADVANTAGED AREAS - Tax credit for investments in Logistic Zones
Tax credit for investments in Simplified Logistic Zones (ZLS) - Extension to 2025 - Approval of communication models

Article 13 of Decree-Law No. 60 of 7.5.2024, converted into Law No. 95 of 4.7.2024, extended the tax credit for investments in the Single Economic Zone (ZES) for the Mezzogiorno, referred to in Article 16 of Decree-Law 124/2023, to investments made in the Simplified Logistic Zones (ZLS) in the period from 8.5.2024 to 15.11.2024.
With the Decree of the Presidency of the Council of Ministers - Minister for European Affairs, the South, Cohesion Policies and the PNRR of 30.8.2024, published in the Official Gazette no. 226 of 26.9.2024, the implementing provisions of the facilitation were defined.
This tax credit was extended by Article 3 co. 14-octies - 14-decies of Decree-Law No. 202 of 27.12.2024 (so-called 'milleproroghe'), converted into Law No. 15 of 21.2.2025, in relation to investments made from 1.1.2025 to 15.11.2025.
The present measure therefore approves the communication forms and the relevant instructions to benefit from the tax credit for the aforesaid investments made in 2025, defining the methods of transmission.
Beneficiaries
Companies are eligible for the tax credit
- regardless of their legal form and the accounting regime adopted;

- already operating or setting up in the Simplified Logistics Zones identified pursuant to Article 1 co. 61 - 65-bis of Law no. 205 of 27.12.2017.

Excluded parties
The relief is not available to entities operating in the following sectors:
- steel, coal and lignite industry;
- transport (excluding the warehousing and transport support sectors) and related infrastructure;
- production, storage, transmission and distribution of energy and energy infrastructure;
- broadband;
- credit, finance and insurance.
The tax credit is also not available to:
- companies that are in a state of liquidation or dissolution;
- companies in difficulty, as defined in Article 2(18) of European Commission Regulation No 651 of 17.6.2014.

Eligible investments
Eligible investments are investments
- forming part of an initial investment project as defined in Article 2, points 49, 50 and 51 of European Commission Regulation 17.6.2014 No 651;
- relating to the purchase, including by means of leasing contracts, of new machinery, plant and various equipment intended for already existing production facilities or which are being planted in the FTZ, as well as the purchase of land and the acquisition, construction or extension of buildings instrumental to the investments and actually used for the operation of the business in the production structure.
The value of the land and buildings eligible for aid may not exceed 50% of the total value of the subsidised investment.

Excluded investments However, the following are excluded
- goods independently intended for sale, as well as those processed or assembled to obtain products intended for sale;
- consumables.

Quantitative limits to investments
It is further provided that
- the tax credit is proportional to the share of the total cost of the goods, up to a maximum limit of EUR 100 million for each investment project;
- investment projects whose total cost is less than EUR 200,000.00 are not eligible.

Prior' communication to the Revenue Agency
The above-mentioned enterprises intending to benefit from the tax credit for investments made from 1.1.2025 to 15.11.2025 must submit a special communication to the Revenue Agency:
- during the period from 22.5.2025 to 23.6.2025;
- certifying the amount of eligible expenses incurred from 1.1.2025 and those expected to be incurred by 15.11.2025;
- exclusively electronically, using the form approved by this measure and the 'ZLS2025' software available on the relevant website
- directly or through an appointed person.

Supplementary communication to the Revenue Agency
The companies that have submitted the above-mentioned 'preventive' communication must certify, under penalty of forfeiture of the benefit, that the indicated investments have been carried out by 15.11.2025, by submitting a supplementary communication to the Revenue Agency:
- in the period from 20.11.2025 to 2.12.2025
- certifying the amount of eligible expenses incurred from 1.1.2025 to 15.11.2025;

- exclusively electronically, using the form approved by this measure and the software 'ZLSINTEGRATIVA2025' available on the relevant website
- directly or through an appointed person.

Tax credit actually due

For the purposes of complying with the expenditure limit of EUR 80 million for the year 2025, the maximum amount of the tax credit available to each beneficiary is equal to the tax credit resulting from the supplementary notice, multiplied by the percentage announced by order of the Revenue Agency, to be issued within ten days of the expiry of the deadline for submitting the aforementioned notices.
Such percentage is obtained by relating the expenditure limit to the total amount of the tax credits claimed.

Utilisation of the tax credit

The tax credit due under the supplementary notice may be used by the beneficiaries
- exclusively by offsetting pursuant to Article 17 of Legislative Decree No. 241/97, by submitting the F24 form exclusively through the telematic services made available by the Revenue Agency, under penalty of rejection of the payment;
- starting from the working day following the publication of the Revenue Agency's order defining the percentage of tax credit that can be used
- in any event, not before the issuance of a receipt informing applicants of the acknowledgement to use the tax credit.

The following does not apply to the tax credit under review
- the annual limit on offsets for tax credits provided for by Article 1, Paragraph 53 of Law 244/2007 (€250,000.00);
- the general annual limit on offsets in the F24 form pursuant to Article 34 of Law 388/2000 (€2 million).