# THE WEEK IN BRIEF



## News

**GENERAL PROVISIONS**
**Employee Participation in Management, Capital, and Profits of Companies – Publication in the Official Gazette of Law No. 76/2025 – Key Highlights**

With Law No. 76 of May 15, 2025, published in the Official Gazette No. 120 of May 26, 2025, specific provisions have been introduced regarding employee participation in the management, capital, and profits of companies. These provisions implement Article 46 of the Italian Constitution, while complying with the principles and obligations deriving from EU and international law.

In particular, the new law — which will come into force on June 10, 2025 — introduces a legal framework for employee participation in three key areas:

- management;
- economic and financial participation;
- organizational and consultative involvement.

**Management Participation**
Regarding "management participation," Articles 3 and 4 of Law No. 76/2025 define different forms of employee involvement depending on the company's governance model.

Specifically, under these provisions:

- In companies adopting the **traditional governance model**, the bylaws may allow — if provided for by collective agreements — the appointment to the Board of Directors of one or more directors representing

the interests of the company's employees (who must be properly trained). These directors are selected by the employees through procedures defined in the relevant collective agreements. In any case, they must meet the independence requirements under Article 2409-septiesdecies of the Civil Code, as well as the integrity and professional qualifications required either by the company's bylaws or, if absent, by the codes of conduct drawn up by trade associations;

- For the **one-tier governance model**, the bylaws may provide for the participation of employee representatives both on the Board of Directors and on the Management Control Committee;
- In the case of the **two-tier governance model**, the bylaws may provide — again, where provided by collective agreements — for one or more employee representatives to sit on the Supervisory Board. Their appointment must comply with procedures set out in collective agreements, ensuring the same professional and integrity standards required for other board members, as well as the requirements under Article 2409-duodecies, letters a) and b) of the Civil Code.

**Economic and Financial Participation**
Economic and financial participation refers to employees sharing in the profits and performance results of the company, including through forms of equity participation such as employee share ownership.

In particular, **Article 5 of Law No. 76/2025** raises the maximum amount eligible for the **5% substitute tax** (under Article 1, paragraphs 182 and following, of Law No. 208/2015) to **€5,000** for amounts distributed as profit-sharing.

This favorable tax regime:

- **does not apply** to performance-related bonuses;
- **applies** only when at least **10% of the company's total profits** is distributed to employees under company- or territory-level collective agreements, as defined in Article 51 of Legislative Decree No. 81/2015.

This special provision applies **only for the year 2025**, and unless extended, the threshold will revert to the standard amount starting in 2026.

Another significant development is introduced by **Article 6 of Law No. 76/2025**, which provides for:

- **employee financial participation plans**, which may include — in addition to traditional capital participation mechanisms as outlined in Articles 2349, 2357, 2358, and 2441(8) of the Civil Code — the **allocation of shares in lieu of performance bonuses**, subject to the existing regulations under Article 1, paragraphs 184-bis and 189 of Law No. 208/2015;
- for **2025 only**, **dividends paid to employees** on shares allocated in substitution of bonuses are **50% exempt from income tax**, up to a **maximum annual amount of €1,500**.

**Organizational Participation**

With regard to **organizational participation**, **Article 7 of Law No. 76/2025** introduces the possibility of establishing **joint "employee/company" committees**. These bodies are tasked with proposing improvement and innovation plans related to products, production processes, services, and work organization.

Subsequently, **Article 8** provides that, based on company-level collective bargaining, certain specific roles related to organizational participation may be incorporated into the company's organizational chart. These may include:

- training coordinators;
- welfare plan coordinators;
- pay policy coordinators;
- workplace quality officers;
- work-life balance and parenting coordinators;
- and diversity and inclusion officers for people with disabilities.

The same provision allows companies with fewer than **35 employees** to foster employee involvement in the company's organization, including through **bilateral entities** (enti bilaterali).

**Consultative Participation**

These **joint committees** also play a central role in the so-called **"consultative function"**. In particular, **Article 9 of Law No. 76/2025** provides that within these committees, **employee representatives** and **territorial structures of sector-specific bilateral entities** may be consulted in advance regarding company decisions.

Within this framework, it is up to **collective agreements** to:

- determine the composition of joint committees for consultative participation;
- define the venues, timing, methods, and content of consultations.

**Article 10** regulates the **procedure, timing, and methods** for carrying out such consultation processes involving the joint committees.

**Law No. 76 of May 15, 2025**
**Il Quotidiano del Commercialista – May 27, 2025**
**"Law on Employee Participation in Corporate Life Published in the Official Gazette" – Mamone – Silvestro**

**BUSINESS TRANSFER**

**Civil Law Aspects – Transferee Liability for Debts Related to the Transferred Business – Entry in Mandatory Accounting Records Required (Italian Supreme Court Ruling No. 14020 of May 26, 2025)**

**Supreme Court Decision No. 14020 of May 26, 2025** addresses the issue of **debts associated with a transferred business**, specifically the conditions under which the transferee becomes liable under **Article 2560(2) of the Italian Civil Code**.

**Debts in Business Transfers**

Article 2560 of the Italian Civil Code, *"Debts Related to the Transferred Business,"* states that the seller *"is not released from debts relating to the operation of the transferred business, incurred before the transfer, unless the creditors have expressly agreed to release the seller. In the transfer of a commercial business, the buyer is also liable for such debts if they are recorded in the mandatory accounting books."*

This provision does **not imply a transfer of debt** from the seller to the buyer. Instead, it specifies:

- in paragraph 1: the condition under which the **seller** may exceptionally be released from liability for pre-transfer debts;
- in paragraph 2: the condition under which the **buyer** becomes **also liable** for pre-transfer debts.

In particular:

- the **seller** is released only with the **creditors' consent**;
- the **buyer** becomes liable for **pre-transfer debts only if they are recorded** in the mandatory accounting records.

**Case Law on Entry in Accounting Records**

Regarding the requirement that debts must be entered in **mandatory accounting books** for the buyer to be held liable, the Supreme Court notes the existence of **two lines of case law**.

Under the **traditional interpretation** consistently upheld by the Court, the entry of such debts in the accounting books is considered a **constitutive element** of the buyer's liability. This requirement **cannot be replaced** by proof that the buyer was otherwise aware of the debts.

This interpretation has been reaffirmed in several rulings, including:

- Cass. 29.09.2019 No. 24101,
- Cass. 22.03.2018 No. 7166,
- Cass. 30.06.2015 No. 13319,
- Cass. 21.12.2012 No. 23828,
- Cass. 10.11.2010 No. 22831.

**Alternative Legal Interpretation – Protective Purpose of Article 2560(2) Civil Code**

A different interpretation, based on the presumed **"protective rationale"** of **Article 2560(2) of the Civil Code**, was supported by **Italian Supreme Court ruling No. 32134 of December 10, 2019**. According to this view, the **joint liability of the transferee** should apply "where it is evident, on one hand, that the provision has been used for purposes other than those for which it was introduced, and on the other, that the evidentiary framework—interpreted in line with general rules including presumptions—enables effective protection of the creditor, who must be safeguarded."

In the case analyzed by **Ruling No. 32134/2019**, the Court held the **transferee liable** for debts not recorded in the accounting books, emphasizing that the business transfer had been **fraudulently used to strip the debtor company of all its assets**.

**Supreme Court Stance: Entry in Accounting Records Required**

**Ruling No. 14020 of May 26, 2025**, reaffirmed the **traditional case law**, which holds that **entry of the debt in the mandatory accounting books** is a **necessary condition** for the **transferee's liability**. The Court excluded the applicability of transferee liability for debts known "aliunde" (from other sources), citing the **exceptional nature** of the rule in **Article 2560(2) of the Civil Code**.

Indeed, the provision imposes **statutory liability** on the buyer **only where the debts have not been voluntarily assumed**, creating an **exception** to the general principle that financial liability arises from assuming debts or being responsible for the underlying events.

Requiring **mandatory accounting entry** of the seller's pre-transfer debts:

- **protects the buyer**, by shielding them from enforcement of unknown liabilities;
- and **protects the buyer's creditors**, by making the impact of the business transfer more transparent.

Therefore, the mere fact that a business transfer is conducted to **evade the seller's creditors** is not enough to establish transferee liability. Rather, the creditor must prove:

1. the transfer of the business; and
2. that the relevant debts were **recorded in the mandatory accounting books** of the transferred business.

**Article 2560 of the Civil Code**
**Il Quotidiano del Commercialista – May 28, 2025**
**"The Buyer is Liable for the Seller's Business Debts Only if They Are Entered in the Accounting Records" – Pasquale Cass. May 26, 2025, No. 14020**
**Eutekne Guides – Business & Companies – "Business Transfer" – Pasquale C.**

**DIRECT TAXES**

**General Provisions – Deductible Expenses – Expenses Incurred as of January 1, 2025 – IRPEF Deduction – Key Changes Introduced by Law No. 207/2024 (2025 Budget Law) (Italian Revenue Agency Circular No. 6 of May 29, 2025)**

In **Circular No. 6 of May 29, 2025**, the **Italian Revenue Agency** provided guidance on changes introduced by **Law No. 207/2024** regarding **deductible expenses**.

The main updates concern the **reorganization of tax deductions** for personal expenses, governed by the new **Article 16-ter of the Consolidated Income Tax Code (TUIR)**. This provision introduces a **new method for calculating tax deductions**, based on both the taxpayer's **income level** and the **number of dependent children** in the household.

**Subjective Scope**

For **expenses incurred as of January 1, 2025**, unless specifically exempted, **taxpayers with total income exceeding €75,000** are subject to a **new maximum deductible amount**. This ceiling:

- is **in addition to** the specific limits set by each individual incentive provision;
- is determined by multiplying a **base deductible amount** by a **coefficient linked to the number of fiscally dependent children** in the family unit.

**Method for Calculating IRPEF Deductions**

The "base" amount is equal to:

- €14,000.00 if the taxpayer's total income exceeds €75,000.00 but does not exceed €100,000.00;
- €8,000.00 if the taxpayer's total income exceeds €100,000.00.

Given that a spouse or other dependents (other than children) are not relevant for this calculation, the coefficient to be applied—by multiplying it with the €14,000.00 or €8,000.00 threshold—is as follows:

- 0.50, if there are no dependent children in the household as per Article 12, paragraph 2 of the TUIR;
- 0.70, if there is one dependent child in the household;
- 0.85, if there are two dependent children in the household;
- 1.00, if there are more than two dependent children or at least one dependent child with a disability in the household.

If the expenses incurred exceed the maximum limit as determined under Article 16-ter of the TUIR, the taxpayer may choose—on their tax return (or by informing the withholding agent)—which charges to consider.

For the purpose of calculating the total amount of deductible charges and expenses, for deductible expenses incurred from January 1, 2025, which are spread over multiple years (such as tax incentives for "building" renovations), the annual expense installments are taken into account for each year (Article 16-ter, paragraph 5 of the TUIR).

**Determination of Total Income**

As clarified by Circular No. 6/2025, in calculating total income—excluding income from the main residence and related appurtenances pursuant to Article 10, paragraph 3-bis of the TUIR—the following must also be considered:

- income subject to the flat-rate tax (cedolare secca);
- income subject to substitute tax under the flat-rate regime (Article 1, paragraph 75 of Law 190/2014);
- the ACE (Allowance for Corporate Equity) benefit under Article 1 of Decree-Law 201/2011;

- and tips (so-called *liberalità*) under Article 1, paragraphs 58 to 62 of Law 197/2022 (cf. Circular by the Italian Revenue Agency No. 4 of May 16, 2025).

For individuals participating in the two-year preventive agreement (*concordato preventivo biennale*), under Article 35 of Legislative Decree 13/2024, the actual income is considered, not the agreed income.

**Family Members to Be Considered for the Calculation**

According to Circular No. 6/2025 of the Italian Revenue Agency, expenses and charges incurred on behalf of family members under Article 12 of the TUIR are included in the new limit established by Article 16-ter.

Therefore, since Law 207/2024 allows the deduction under Article 12 of the TUIR also for children of a deceased spouse—provided they live with the surviving spouse—these children must be counted for the purposes of determining the coefficient under Article 16-ter, paragraph 3 of the TUIR.

Children considered for the coefficient are those who are tax-dependent during the year the deductible expenses were incurred. They are included in the calculation even if they were dependent only for part of the year (e.g., if the child was born during the year).

Also included are children for whom the taxpayer does not benefit from the dependent-family-member deduction due to receiving the universal child benefit, or because the child no longer meets the age criteria under Article 12, paragraph 1(c) of the TUIR.

**Excluded Charges**

Excluded from the expenses subject to the limit in Article 16-ter of the TUIR are, in addition to those under paragraph 4 (such as medical expenses and investments in innovative startups and SMEs), interest payments and other charges paid on loans or mortgages entered into by December 31, 2024, as per Article 15, paragraph 1(a), (b), and 1-ter of the TUIR.

Also excluded are expenses eligible for lump-sum deductions (for example, the €1,100.00 lump-sum deduction under Article 15, paragraph 1-quater of the TUIR for expenses related to guide dogs for blind individuals).

All deductible expenses incurred up to December 31, 2024, including those that allow deductions to be spread over several years, remain unaffected.

**Adjustment for Incomes Exceeding €120,000.00**

Despite the new rules introduced by Article 16-ter of the TUIR, the adjustment mechanism established by Article 15, paragraph 3-bis of the TUIR (effective since 2020) still applies to incomes above €120,000.00 and below €240,000.00.

As a result, a taxpayer with total income above €75,000.00 but below €120,000.00 will determine the maximum deductible expenses solely according to Article 16-ter of the TUIR.

However, if total income for the reference year exceeds €120,000.00, after calculating the maximum deductible expenses allowed under Article 16-ter of the TUIR, the taxpayer may claim the deductions under Article 15 of the TUIR (excluding those specifically excluded by Article 15, paragraph 3-quater of the TUIR), but only for the portion corresponding to the ratio between €240,000.00 minus total income, and €120,000.00.

**Circular by the Italian Revenue Agency No. 6 of May 29, 2025**
*Il Quotidiano del Commercialista* – May 30, 2025
**"New Deductible Expense Limits from 2025 for Incomes over €75,000" – Zeni**

**DIRECT TAXES**

**Employment Income – Determining Income – Company Cars Used for Both Work and Personal Purposes – New Rules under DL 19/2025 (so-called "Energy Decree") – Transitional Regime and Safeguard Clause (Assonime Circular No. 12 of 26 May 2025)**

In its Circular No. 12 of 26 May 2025, Assonime analyzed the effective date and scope of the new tax regime applicable to company vehicles made available for mixed (business and personal) use by employees, following the changes introduced by Article 1, paragraph 48-bis of Law 207/2024 (2025 Budget Law).

**New Regime and Effective Date**

Article 1, paragraph 48 of Law 207/2024 introduces a new method for calculating fringe benefits based on the type of vehicle propulsion system. The aim is to incentivize the use of fully battery-electric vehicles and plug-in hybrid electric vehicles (see Article 51, paragraph 4(a) of the Italian Income Tax Code – TUIR).
The new regime applies to **newly registered vehicles** made available for mixed use under contracts signed **from 1 January 2025**.

**Coordination with Previous Rules**

Decree-Law 19/2025 ("Bollette Decree") introduced paragraph 48-bis to Article 1 of Law 207/2024, which maintains the application of the **"old" method** of calculating fringe benefits (based on $CO_2$ emissions) in the following cases:

- Vehicles made available for mixed use between **1 July 2020 and 31 December 2024** (transitional regime);
- Vehicles **ordered by the employer by 31 December 2024** and made available for mixed use between **1 January and 30 June 2025** (safeguard clause).

**Assonime's Interpretation**

Regarding the **transitional regime**, Assonime points out that the law refers only to the vehicle being "made available for mixed use" to employees, suggesting that **the key date is when the vehicle is actually assigned for use**, regardless of whether a specific contract with a named employee exists.

While a contract is still required, the absence of a reference to a specific agreement in the law indicates that **it may be sufficient for the vehicle to be made available for mixed use within the specified period**, even if the individual employee is not yet identified.

In practice, the **old regime** should continue to apply to vehicles made available between **1 July 2020 and 31 December 2024**, and as long as the vehicle **remains continuously assigned for such use** (e.g., until returned to the leasing or rental company).

Therefore, the old rules may still apply **beyond 2024** for vehicles registered after 1 July 2020, assigned to employees under contracts signed after that date, and later **extended or reassigned** to another employee after 31 December 2024.

The **safeguard clause** is similarly based only on the concept of **"availability for mixed use"**. Hence, Assonime argues that the previous regime should apply to any vehicle ordered by 31 December 2024 and made available between 1 January and 30 June 2025, provided the vehicle **continues to be used without interruption for mixed purposes**, even if reassigned or renewed.

**Limitations of the Transitional Measures**

Assonime also clarifies that the transitional regime and the safeguard clause **cannot be interpreted expansively** to apply the old regime in cases **outside their explicitly defined scope**.

Nevertheless, the association recommends that the **Italian Revenue Agency issue formal guidance** to clarify the application of these provisions.

**Legal References**:

- Art. 1, para. 48-bis, Law No. 207 of 30 December 2024
- Art. 1, para. 48, Law No. 207 of 30 December 2024
- Art. 51, para. 4, Presidential Decree No. 917 of 22 December 1986
- Art. 6, para. 2-bis, Decree-Law No. 19 of 28 February 2025

**Source Articles**:

- *Il Quotidiano del Commercialista*, 27 May 2025 – "Concessione in uso promiscuo riferita allo stato oggettivo delle auto aziendali" – Lubrano & Sgattoni
- *Il Sole 24 Ore*, 27 May 2025, p. 34 – "Auto a uso promiscuo, vecchio regime anche per proroghe e riassegnazioni" – Valsiglio
- *Italia Oggi*, 27 May 2025, p. 27 – "Fringe auto con tasse differite" – Leone
- Eutekne Guides – Direct Taxes – "Company Cars for Mixed Use" – Alberti
- *Il Quotidiano del Commercialista*, 9 May 2025 – "Cars registered in 2024 and assigned to employees in 2025 with uncertainties" – Alberti
- *Il Quotidiano del Commercialista*, 24 April 2025 – "Cars assigned to employees until 30 June under the 'old' regime" – Alberti

**COLLECTION (RISCOSSIONE)**

**F24 Tax Payment Form – Unified Payments – Advance Payments – IRPEF, IRES, and IRAP Advances for 2025 – CPB Adherence for 2024–2025 – Advance Calculation Methods (Italian Revenue Agency FAQ – 28 May 2025)**

In response to a **FAQ published on 28 May 2025**, the **Italian Revenue Agency** clarified that in cases of **adherence to the Biennial Preventive Agreement (CPB) for 2024–2025**, the **advance payment for the 2025 tax period**, when calculated using the **historical method**, must be based on the **income taxes (IRPEF/IRES) and IRAP** due for **2024**.

It is important to note that **the portion of income covered by the CPB and subject to the substitute tax under Article 20-bis of Legislative Decree 13/2024 is excluded** from the calculation.

**General Context**

The FAQ addresses **Article 20, paragraph 1 of Legislative Decree 13/2024**, which provides that advance payments on direct taxes and IRAP for tax periods during which the CPB is in force should be determined **using ordinary rules**, based on the **agreed income and agreed net production value**.

However, this provision only applies to the **second year** of the CPB period, since **specific rules under paragraph 2** apply to the **first tax period** of CPB participation.

**Advance Payment for 2025 (in case of CPB participation in 2024)**

The Revenue Agency clarified that, **for taxpayers who joined the CPB in 2024**, the advance payment for 2025, using the **historical method**, must refer to **taxes due for 2024**, **excluding** the agreed income subject to substitute tax (which does not contribute to the tax base for direct taxes).

This interpretation aligns with the **instructions for the 2025 REDDITI tax returns**, which do **not introduce special rules** for calculating 2025 advance payments under the CPB 2024–2025.

Therefore, using the historical method, the advance is determined **based on the "Difference" line** (RN34 or RN61 column 4, where recalculation obligations apply) in the **RN section**, as in previous years.

Also, since this refers to the **second year** of the CPB period, **no increase (10% for IRPEF/IRES or 3% for IRAP)** applies. These surcharges are **only relevant for the first year** (2024 in this case).

**Advance Payment for 2025 (in case of CPB participation in 2025)**

The above does **not** apply to taxpayers who opt into the **CPB in 2025** (for the 2025–2026 period) using the **2025 REDDITI return**.

In such cases, Article 20(2) of Legislative Decree 13/2024 applies: the advance payment must be calculated **based on 2024 taxable income (not agreed income)**, and **an increase must be applied** when paying the second installment.

**Legal References**:

- Article 20(1), Legislative Decree 13/2024
- Article 21(1), Legislative Decree 13/2024
- Italian Revenue Agency FAQ – 28 May 2025

**Sources**:

- *Il Quotidiano del Commercialista*, 30 May 2025 – "Clarified advance calculation methods for CPB 2025" – Girinelli & Rivetti
- *Eutekne Guides* – Tax Audits and Penalties – "Biennial Preventive Agreement" – Girinelli A., Rivetti P.

**INDIRECT TAXES (IMPOSTE INDIRETTE)**

**Inheritance and Gift Tax – Revoked Will Replaced by Later Testament – Inheritance Tax Return – No Payment Obligation (Italian Supreme Court – Ruling No. 14063 of 27 May 2025)**

The **Italian Supreme Court**, in its **ruling No. 14063 dated 27 May 2025**, examined the interaction between **multiple wills** and the obligation to file inheritance tax returns and pay inheritance tax.

**Revocability of Wills**

Articles 587 and 679 of the Italian Civil Code establish the fundamental principle of **testamentary revocability**, meaning that a testator can **change or revoke a will at any time during their lifetime**, and such revocation **cannot be waived**.

As a result, **multiple wills may coexist**, but **only the latest valid will applies**, with earlier wills revoked either **expressly or implicitly**.

However, this can create **complexities** in inheritance tax matters, as seen in the case addressed by the Court.

**Case Summary**

Shortly before her death (25 April 2019), Tizia drafted **three wills**:

- The **first** named **Caio** as sole heir;
- The **second and third** revoked the previous one and named **Sempronio** as heir.

After her death:

- In **January 2020**, **Caio** (likely unaware of the later wills) **published the will dated 18 April 2019**, filed a **succession declaration in June 2020**, and claimed the inheritance;
- In **July 2020**, the **other two wills (dated 20 and 22 April 2019)** surfaced, naming **Sempronio** as heir;
- Based on these, **Sempronio** filed a **new succession declaration** in **July 2020** and **accepted the inheritance in September 2020**.

Caio contested the validity of the new wills in court. However, in the meantime, the **Revenue Agency issued him a succession tax assessment**, based on his earlier declaration.

Caio claimed he **should not be liable** for the tax since he **never accepted the inheritance**, and the case went to the Supreme Court.

The Court ultimately **rejected the Agency's claim**, affirming that **Caio was not liable** for inheritance tax.

**Tax Obligations for Inheritance**

To understand this case, it's important to recall that:

- According to **Article 5(1) of Legislative Decree 346/1990**, **heirs (or legatees)** are liable for inheritance tax;
- But under **Article 28(2)**, the **obligation to file a succession declaration** lies with **those called to the inheritance**, even before acceptance.

This speeds up the taxation process, **without waiting for formal acceptance**, which has a **10-year statute of limitations** under **Article 480 of the Civil Code**.

Moreover, **Article 7(4)** states that, until acceptance by all heirs, tax is calculated **as if all those called had accepted**, unless they formally renounced.

Also, **Article 43** makes it clear that **challenging a will does not affect tax liability** unless a **final court ruling** overturns it.

**Legal References**:

- Italian Civil Code, Articles 587, 679, and 480
- Legislative Decree 346/1990: Articles 5, 7(4), 28(2), and 43

**Source**:

- *Italian Supreme Court, Ruling No. 14063 of 27 May 2025*
- *Il Quotidiano del Commercialista*, 30 May 2025 – "Inheritance tax excluded when a later will revokes the first"

**Revenue Agency's Position**
According to the Revenue Agency, the application of these regulations to the case at hand would imply that, since the subsequent will was not contested, the inheritance tax remains due by Caio, because only his renunciation of the inheritance would have nullified his tax liability.

**Lack of Status as Heir**
The Court of Cassation does not agree with this assumption and points out that, as a result of the revocation of the will, Caio lost from the outset even a valid call to the inheritance. In this context, the submission of the inheritance declaration is irrelevant.

In short, the revocation of the will (express or tacit) “results in the removal of the previous will as if it had never existed, as it no longer represents the current will of the testator,” so that “the revoked will is as if it never existed.”

Applying these principles to the case at hand means that the will in favor of Caio has lost its effectiveness, eliminating not the transmission of the inheritance but the very hereditary vocation: Caio is no longer called to the inheritance (nor—much less—is an heir).

For this reason, it is impossible to find any tax liability for inheritance tax on Caio’s part, even though he filed the inheritance declaration: the revocation of the will in his favor nullified his status as a called heir, so even a possible acceptance (given that the declaration does not constitute acceptance) is meaningless. Acceptance of the inheritance is ineffective without hereditary vocation, since the right to succeed is absent.

Therefore, according to the Court, the inheritance declaration submitted based on a call to inheritance “become tamquam non esset” prevents the emergence of the tax obligation not only in the case of renunciation of the inheritance but also where the testator has revoked previous testamentary dispositions by a subsequent will.

**References:**

- Art. 43 Legislative Decree 31.10.1990 no. 346
- Art. 587 Italian Civil Code
- Art. 679 Italian Civil Code
- Art. 680 Italian Civil Code
- Art. 7 para. 4 Legislative Decree 31.10.1990 no. 346

**Sources:**
Il Quotidiano del Commercialista, 28.5.2025 – "The ‘Disinherited’ Heir by a Subsequent Will Does Not Pay Inheritance Tax" – Mauro
Il Sole 24 Ore, 28.5.2025, p. 34 – "Inheritance: No Report for Those Who Lose the Estate" – Busani
Guide Eutekne – VAT and Indirect Taxes – "Inheritance Tax" – Mauro A.
Cass. 27.5.2025 no. 14063

**SOCIAL SECURITY**
**Maternity and Parental Leave – Parental Leave – Updates from Law 207/2024 (2025 Budget Law) – Initial Guidelines (INPS Circular 26.5.2025 no. 95)**

INPS, with Circular no. 95 dated 26 May 2025, has issued administrative and operational instructions regarding parental leave benefits for private sector employees following the further amendment made to art. 34 para. 1 of Legislative Decree 151/2001 by art. 1 paras. 217-218 of Law 207/2024 (2025 Budget Law).

For public employees, recognition of the right to this leave and the payment of related benefits is the responsibility of the public administration with which the employment relationship exists.

The provisions contained in art. 34 para. 1 of Legislative Decree 151/2001, as amended by the 2025 Budget Law, apply to parental leave periods taken from 1 January 2025.

**2025 Budget Law Updates**
Due to the amendments introduced by art. 1 paras. 217-218 of Law 207/2024, parents can alternatively take, within the child’s sixth year of life:

- Two months of parental leave with a benefit increased to 80% of the wage if maternity or paternity leave ends after 31 December 2023; the benefit for the parental leave month introduced by Law 213/2023 (2024 Budget Law) was thus raised from 60% to 80%.

- Three months of parental leave with a benefit increased to 80% of the wage if maternity or paternity leave ends after 31 December 2024.

The increase in benefit applies to all forms of parental leave usage.

The three months at 80% concern both parents and can be split between them or taken entirely by one of them. INPS confirmed that alternating use between parents does not preclude taking leave on the same days and for the same child.

Therefore, within the limits set by art. 32 of Legislative Decree 151/2001 for both parents, parental leave is compensated as follows:

- Up to three months at 80% of wage within the child's first six years or six years from adoption/foster care entry, if maternity or paternity leave ends after 31 December 2024;
- Six months at 30%, regardless of income;
- The remaining two months are not compensated, except when the applicant meets the income conditions set by art. 34 para. 3 of Legislative Decree 151/2001 (in which case they are compensated at 30%).

**Eligible Beneficiaries**
The increased benefit applies exclusively to employees, excluding all other categories of workers.

**Practical Example**
For children born (or adopted, fostered/placed) from 1 January 2025, the three months at 80% apply regardless of maternity or paternity leave usage, provided there is an employment relationship at the time of use.

If the event occurred earlier, the right to 80% benefit lasts for up to three months if at least one employed parent ended the leave period after 31 December 2024.

Example A in Circular no. 95/2025 considers a child born on 20 November 2024, with the mother's maternity leave ending on 20 February 2025 and the father taking two months of parental leave from 21 November 2024 to 20 January 2025. In this case, the father's parental leave months are compensated at 80% since the period from 21 November to 20 December 2024 falls under the 2023 Budget Law, while the period from 21 December 2024 to 20 January 2025 partly falls under the 2024 and partly the 2025 provisions. Parents are still entitled to an additional month at 80% as the mother's maternity leave ends after 31 December 2024.

**How to Apply**
Applications must be submitted exclusively online via:

- The official portal www.inps.it if the applicant has a digital identity;
- The Multichannel Contact Center by calling toll-free number 803.164 (from a landline) or 06 164.164 (from mobile, charged according to provider rates);
- Patronage institutions, using their services.

**Reporting Data in the UniEmens Flow**
INPS specifies the new event codes to be used for contribution reporting via UniEmens from 1 January 2025:

- "PG4" for hourly parental leave periods;
- "PG5" for daily parental leave periods.

**References:**

- Art. 1 para. 217 Law 30.12.2024 no. 207
- Art. 34 para. 1 Legislative Decree 26.3.2001 no. 151
- INPS Circular 26.5.2025 no. 95

**Sources:**
Il Quotidiano del Commercialista, 27.5.2025 – "From This Year, Three Months of Parental Leave with Higher Benefits" – Gianola

**HIGHLIGHTED READING**

**MINISTRY OF INFRASTRUCTURE AND TRANSPORT RESOLUTION 16.4.2025 No. 1**
**SPECIFIC SECTORS**
**ROAD FREIGHT TRANSPORTERS – Compensated Reduction of Highway Tolls for the Year 2024 – Determination – Procedures and Deadlines for Submitting Applications**

In implementation of Article 17, paragraph 35 of Decree-Law 1.7.2009 No. 78, converted into Law 3.8.2009 No. 102, this resolution establishes, with reference to the year 2024:

- the procedures for the compensated reduction of highway tolls in favor of road freight transporters carrying goods on behalf of third parties or for their own account;
- the procedures and deadlines for submitting related applications.

**Eligible Parties**
Compensated reductions of highway tolls for the year 2024 may be requested by:

- companies, cooperatives, consortia, and consortium companies that, as of 31.12.2023 or during the year 2024, were registered in the National Register of natural and legal persons carrying out road freight transport on behalf of third parties;
- road freight transport companies on behalf of third parties and groups based in one of the European Union countries that, as of 31.12.2023 or during 2024, held a Community license issued pursuant to Regulation (EC) No. 1072/2009 of 21.10.2009, or based in Switzerland and holding a Swiss license issued in compliance with the EC/Switzerland agreement of 21.6.1999, or based in the United Kingdom and holding a license issued in compliance with the aforementioned Regulation 1072/2009;
- companies and groups based in Italy carrying out own-account road transport activities that, as of 31.12.2023 or during 2024, held a specific own-account license pursuant to Article 32 of Law 6.6.1974 No. 298;
- companies and groups based in another EU country, Switzerland, or the United Kingdom that, as of 31.12.2023 or during 2024, were engaged in own-account road transport activities.

Companies, cooperatives, consortia, and consortium companies registered in the National Register after 1.1.2024, or holders of a Community, Swiss, or own-account license issued after 1.1.2024, may request toll reductions only for journeys made after the date of registration in the register or after the date of issuance of the aforementioned licenses.

**Highway Tolls Eligible for Reduction**
The highway tolls eligible for the reductions in question are those:

- incurred by vehicles classified as Euro 5, Euro 6 or higher ecological class, or alternatively fueled or electric, falling into toll classes B3, B4, or B5 if based on the number of axles and vehicle profile, or classes 2, 3, or 4 if based on volume criteria;
- incurred between January 1 and December 31, 2024;
- collected via deferred billing, for which the concessionary companies have issued invoices for tolls relating to the year 2024.

For applicants who have used automated deferred toll payment systems after 1.1.2024, reductions are applied from the date of use of the said service.

**Submission of Applications for Compensated Toll Reductions**
Eligible road freight transport companies, both on behalf of third parties and own account, interested in the compensated toll reductions for 2024, must submit their application:

- exclusively online, through the specific "Tolls" application available on the National Register of Road Transporters portal at https://www.alboautotrasporto.it/web/portale-albo/servizio-gestione-pedaggi, following the instructions provided in the application; for this purpose, prior registration on the portal is required via https://www.alboautotrasporto.it/web/portale-albo/iscriviti;
- with the digital signature of the holder, legal representative of the applying entity, or an authorized delegate.

The application submission procedure involves two phases at different times:

- Phase 1: application reservation, aimed at entering the identifying data of the applicant and the client codes attributable to them, as issued by the toll management companies;
- Phase 2: data entry relating to the application, aimed at matching the transit detection support codes with the vehicles used for transit, checking the license plates and ecological classes of the said vehicles, applying the digital signature, and electronically submitting the application.

The deadlines to make the application reservation (phase 1) are from 9:00 AM on 3.6.2025 until 2:00 PM on 9.6.2025.
After phase 1 closes, the acquired data are sent to the toll management companies that, for each client code indicated with the reservation, provide the corresponding transit detection support codes matched to them.

Only those who have made the reservation within the specified deadlines can proceed to phase 2 (completion and submission of the application).

The deadlines for submitting the application (phase 2) are from 9:00 AM on 23.6.2025 until 21.7.2025 for data entry and until 2:00 PM on 22.7.2025 for the digital signature and submission of the application.

A user manual is available on the aforementioned website for the compilation of the application.

**Payment of Stamp Duty**
The submission of the application requires payment of the stamp duty via the "PagoPA" system.
The applicant must enter the payment details (date of payment and identifier) in the appropriate fields.
The company must keep the payment receipt to present upon request to the Central Committee for the National Register of Road Transporters.

**Refund Processing**
The Road Transport Register will proceed with refunds to entitled parties according to the procedures established by the agreement between the Central Committee and the companies managing the tolls.

**Application of Reductions**
The entitled reductions are applied by each company managing the deferred toll payment systems on invoices addressed to the entitled parties.