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1	4.0 INVESTMENT TAX CREDIT - AMENDMENTS TO THE BUDGET LAW 2025 - NEW COMMUNICATIONS FOR ACCESS With the Ministerial Decree of 15.5.2025, the Ministry of Enterprise and <i>Made in Italy</i> (MIMIT) has defined the new booking mechanism and the methods for sending communications for access to the 4.0 tax credit for investments made in 2025 or in the 'long' term of 30.6.2026, in implementation of art. 1 co. 445 - 448 of Law no. 207 of 30.12.2024 (Budget Law 2025).
1.1	NEW COMMUNICATION MODEL The new communication model, annexed to the aforementioned Ministerial Decree 15.5.2025, consists of: <ul style="list-style-type: none"> • a front page, for indicating the identification data of the company and the type of communication; • a section for the indication of the information on investments in tangible assets under Annex A to Law 232/2016 and the amount of the tax credit. A subsequent directorial decree will identify the terms from which the new model will enter into force and will be available in editable format for transmission, only in telematic format, through the IT services of the Gestore dei servizi ener- gici (GSE).
1.2	BOOKING PROCEDURE Three communications are required <ul style="list-style-type: none"> • a prior communication, to be sent, in any case by 31.1.2026, indicating the total amount of the investments to be made and the relevant tax credit booked; the chronological order in which such communications are sent determines the priority in the booking of the resources; • a prior communication with an indication of the advance payment. In particular, within 30 days from the sending of the prior communication, the company shall re-send the form with the indication of the date and amount of the payment related to the last instalment of the down payment for reaching 20% of the acquisition cost; • a notice of completion of investments, to be submitted by 31.1.2026 for investments completed by 31.12.2025 or by 31.7.2026 for those completed by 30.6.2026. In the event that resources are exhausted, the communications will still be acquired and companies will be able to access the benefit in the event of new availability of funds, always respecting the chronological order in which the prior communications were sent.
1.3	ENTERPRISES THAT HAVE ALREADY SUBMITTED THE "OLD" COMMUNICATION FOR INVESTMENTS 2025 For companies that on 15.5.2025 have already communicated investments, either in advance or for completion, through the model provided for by the previous Ministerial Decree 24.4.2024, with a completion date after 31.12.2024, a specific procedure is provided for. For the purposes of reserving the resources, in fact, the chronological order in which the prior communication already transmitted is relevant, provided that, according to what is specified on the website of the Ministry of Enterprise and <i>Made in Italy</i> , the companies transmit <ul style="list-style-type: none"> • within 30 days from the date of entry into force of the new communication model (to be defined, as mentioned, by a subsequent directorial decree); • the new model of communication in advance (only for those who, as of 15.5.2025, had transmitted the model provided for by the "old" Ministerial Decree 24.4.2024 in advance), or of completion with the indication of the date of payment and the amount of the last advance payment to reach at least 20% of the eligible expenses (only for those who, as of 15.5.2025, had transmitted the model of completion provided for by the "old" Ministerial Decree 24.4.2024). Companies that submit the new reporting model in advance must comply with the obligations to confirm the down payment and to complete the investments within the prescribed timeframe.

<i>continued</i>	Entities that do not comply must resubmit the reporting form in accordance with the new provisions, thus losing the priority relating to the reporting prior notification already submitted.
1.4	<p>EXCLUDED INVESTMENTS</p> <p>The provisions of the aforementioned Ministerial Decree of 24.4.2024 shall continue to apply</p> <ul style="list-style-type: none"> for investments completed in 2024 for investments completed in 2025 and for which, as at 31.12.2024, the acceptance of the order by the seller has been verified with the relevant payment of accounts in an amount of at least 20% of the acquisition cost.
2	<p>EXPENSES INCURRED FROM 1.1.2025 - REORGANISATION OF IRPEF DEDUCTIONS - CLARIFICATIONS ON THE NOVELTIES OF THE 2025 BUDGET LAW</p> <p>In its Circular 29.5.2025 no. 6, the Revenue Agency dealt with the novelties introduced by Law no. 207 of 30.12.2024 (Budget Law 2025) concerning deductible expenses.</p> <p>The main clarifications concern the reorganisation of deductions for charges governed by the new Article 16-ter of the TUIR, which provides for a method of calculating tax deductions based on total income and the number of fiscally dependent children in the same family unit.</p>
2.1	<p>SUBJECTIVE SCOPE</p> <p>For expenses incurred as of 1 January 2025, except for the exceptions specifically provided for, for persons with a total income in excess of €75,000.00, Article 16-ter of the TUIR introduces a new maximum expenditure limit (in addition to the one established by each facilitating rule), which is determined by multiplying the "base" amount of deductible expenses by a coefficient in relation to the number of children who are tax dependent in the taxpayer's household (children born out of wedlock are also relevant).</p> <p>recognised, adopted, foster or affiliated children, who are tax dependent, are also relevant).</p>
2.2	<p>METHOD OF CALCULATING IRPEF DEDUCTIONS</p> <p>The 'base' amount is equal to:</p> <ul style="list-style-type: none"> 14,000.00 euro, if the taxpayer's total income exceeds 75,000.00 euro but not 100,000.00 euro; EUR 8,000.00, if the taxpayer's total income is greater than EUR 100,000.00. <p>Given the irrelevance of any spouse, or other family members other than children, who are tax dependents, the coefficient to be used, which is to be multiplied by the limit of €14,000.00 or €8,000.00, is equal to</p> <ul style="list-style-type: none"> 0.50, if there are no tax dependent children in the household pursuant to Art. 12 co. 2 of the TUIR; 0.70, if there is a fiscally dependent child in the household 0.85, if there are two tax dependent children in the household; 1, if there are more than two children in the household who are tax dependent or at least one disabled child (pursuant to Article 3 of Law 104/92) who is tax dependent. <p>In the event the expenses incurred exceed the maximum limit determined pursuant to Article 16-ter of the Consolidated Income Tax Act, the taxpayer may choose in his income tax return (or by indicating it to the withholding agent) which expenses to consider.</p> <p>For the purposes of calculating the total amount of deductible charges and expenses, in relation to deductible expenses incurred after 1.1.2025 that are spread over several years (e.g. allowances for 'building' work), the instalments of expenses referring to each year (Art. 16-ter para. 5 of the TUIR).</p>
2.3	<p>DETERMINATION OF TOTAL INCOME</p> <p>As clarified by Circular 6/2025, in calculating the total income, from which the income of the principal dwelling and its appurtenances referred to in Article 10 co. 3-bis of the TUIR is deducted, account must be taken of</p> <ul style="list-style-type: none"> rental income subject to the flat-rate tax (Article 3 of Legislative Decree 23/2011);

follows	<ul style="list-style-type: none"> income subject to substitute tax in application of the flat-rate regime (Article 1 co. 75 of Law 190/2014) of the portion of the ACE relief under Article 1 of Decree-Law 201/2011; the tips of hotel and restaurant staff subject to substitute tax pursuant to Article 1, paragraphs 58-62 of Law No. 197/2022. <p>Adhesion to the two-year composition agreement</p> <p>For persons who opt for the two-year composition agreement, the actual income is taken into account and not the agreed income (Art. 35 par. 2 of Legislative Decree 13/2024).</p>
2.4	<p>FAMILY MEMBERS TO BE TAKEN INTO ACCOUNT FOR THE CALCULATION</p> <p>Revenue Agency Circular 6/2025 clarified that the expenses and expenses incurred in the interest of family members pursuant to Article 12 of the Consolidated Income Tax Act also fall within the new limit determined pursuant to Article 16-ter of the Consolidated Income Tax Act. Consequently, given that Law 207/2024 provided for the possibility of benefiting from the deduction under Article 12 of the Consolidated Income Tax Act also for the children of the deceased spouse only, provided that they are cohabiting with the surviving spouse, in the number of children for the calculation of the coefficient under Article 16-ter, paragraph 3 of the Consolidated Income Tax Act, they must also be considered.</p> <p>The children relevant for the calculation of the coefficient are those who are fiscally dependent in the year in which the expenses and deductible charges are incurred, even if only for part of the year (for example, in the case of the birth of a child). Children for whom the taxpayer does not benefit from the deduction for dependent family members because the taxpayer receives the universal allowance or because the child has exceeded the age requirements of art. age requirements of Art. 12 co. 1 lett. c) of the Consolidated Income Tax Act (30 years, without ascertained disability).</p>
2.5	<p>EXCLUDED CHARGES</p> <p>The expenses for which the limit set forth in Article 16-ter of the Consolidated Income Tax Act is applicable do not include, in addition to the charges set forth in paragraph 4 (healthcare expenses, sums invested in innovative <i>start-ups</i> and innovative SMEs)</p> <ul style="list-style-type: none"> interest payable and other charges paid in respect of loans or mortgages taken out until 31.12.2024, referred to in Article 15 co. 1 lett. a) and b) and 1-ter of the TUIR; expenses entitling to lump-sum deductions (this is the case, for example, of the lump-sum deduction of €1,100.00 provided for by Article 15 co. 1-quater of the TUIR, for expenses incurred for the maintenance of guide dogs of blind persons). <p>It is understood that all deductible expenses incurred up to 31.12.2024 are excluded, including those that entitle to deductions to be spread over several years.</p>
2.6	<p>PARAMETERISATION WITH INCOMES EXCEEDING €120,000.00</p> <p>Even after the changes introduced by Article 16-ter of the TUIR, the parametrization provided for by Article 15, paragraph 3-bis of the TUIR remains in force as from the year 2020, which affects incomes exceeding Euro 120,000 and less than Euro 240,000.00.</p> <p>Consequently, the taxpayer with a total income exceeding EUR 75,000.00, but not exceeding EUR 120,000.00, will determine the maximum limit of deductible expenses only according to the provisions of Article 16-ter of the TUIR.</p> <p>If, on the other hand, the total income in the year of reference is greater than €120,000.00, the taxpayer, after determining the maximum amount of the expenses allowed as a deduction pursuant to Article 16-ter of the TUIR, will benefit from the deductions pursuant to Article 15 of the TUIR (with the exception of those specifically provided for in Article 15 co. 3-quater of the TUIR) for the part corresponding to the ratio between the amount of €240,000.00, less of the total income, and EUR 120,000.00.</p>
3	<p>DEDUCTION FOR "BUILDING" INTERVENTIONS - COMMUNICATION OF OPTION TO TRANSFER OR DISCOUNT ON INVOICE - CLARIFICATIONS</p>
	<p>With its answers to interpello 13.5.2025 no. 130 and 14.5.2025 no. 134, the Revenue Agency has provided clarifications on the use of tax credits deriving from 'building' interventions for which one has opted for the assignment of the credit relative to the deduction due or the discount on the invoice pursuant to Article 121 of Decree-Law 34/2020.</p>

3.1	<p>CREDITS 'AWAITING ACCEPTANCE</p> <p>The Revenue Agency has clarified that the tax credits arising from "building" interventions for which one has opted pursuant to Article 121 of Decree-Law 34/2020 and which are still 'awaiting acceptance' by the transferee, are not available to the original beneficiary of the deduction (reply 130/2025).</p> <p>Therefore, in the case of expenses incurred in 2022 for works entitling to the super-bonus, as per Article 119 of Decree-Law 34/2020, for which the assignment has been opted for, the relevant tax credits cannot be used in the tax return by the principal (beneficiary of the relief). recipient of the relief) until they are rejected by the transferee.</p>
3.2	<p>SUPERBONUS EXPENSES INCURRED IN 2022 - SPREAD OVER 10 YEARS</p> <p>Pursuant to paragraph 8-<i>quinquies</i> of Article 119 of Italian Decree-Law No. 34/2020, the choice of spreading the expenses incurred in 2022 entitling to the superbonus over 10 years instead of 4 years had to be exercised in the tax return for the 2023 tax period (730/2024 or REDDITI 2024 form) and the supplementary declaration cannot be used for these purposes.</p>
3.3	<p>MERGER BY INCORPORATION</p> <p>With regard to "building" interventions for which it is possible to opt for the assignment of the credit relative to the deduction due or for the discount on the invoice, pursuant to Article 121 of Law Decree 34/2020, the extraordinary merger by incorporation operation does not configure a further assignment of the credit (reply 134/2025).</p> <p>Consequently, the acquiring company may use the merged company's receivables without any co communication.</p>
4	<p>DISPOSAL OR CREATION OF RIGHTS IN REM - CAPITAL GAINS ON REAL ESTATE - CLARIFICATIONS</p>
	<p>With its answers to interpello 13.5.2025 No. 129 and 14.5.2025 No. 133, the Revenue Agency provided clarifications on Article 67 of the TUIR, as reformulated by the 2024 Budget Law (Article 1, para. 92 of Law No. 213/2023), with reference to transfers or constitutions of rights in rem performed outside the exercise of the business or profession.</p>
4.1	<p>NEW ARTICLE 67 OF THE TUIR</p> <p>The current wording of Article 67, para. 1 of the TUIR, applicable as of 1 January 2024 and resulting after the amendment made by Law 213/2023, has redefined the relationship between subparagraphs (b) and (h) of the same Article, providing for the application of a different tax regime for acts of:</p> <ul style="list-style-type: none"> • transfer for consideration of immovable property and rights in rem in immovable property, which conti- (b) of Article 67(1) of the Consolidated Income Tax Act, generating taxable capital gains under the conditions provided for by that provision (within five years of the acquisition, excluding buildings acquired by inheritance, as well as those used as a main residence for most of the period); • "grant in usufruct" and "constitution of the other rights in rem of enjoyment", which fall under (h) and, therefore, generate miscellaneous income irrespective of the previous period of possession and the nature of the property transferred.
4.2	<p>CRITICAL ASPECTS OF THE NEW RULES</p> <p>The legislator bases the distinction between subparagraph (b) and subparagraph (h) of Article 67(1) of the TUIR on the distinction between the 'assignment' of real rights and the 'constitution' thereof. However, the difference between the 'constitution' of a right in rem and the 'assignment' of the same is not so clear-cut from a legal point of view, so that these two concepts are difficult to distinguish clearly.</p> <p>The ambiguity of the new wording is reflected in the first practice documents with which the tax administration is called upon to resolve doubts on the application of the rule. In particular, with two answers to interpellations, the Revenue Agency answered the questions posed by taxpayers as to whether the following cases fall under subparagraph (h) or (b) of Article 67, paragraph 1 of the Consolidated Income Tax Act:</p>

follows	<ul style="list-style-type: none"> transfer of the superficial ownership of a building, by the full owner, who retains title to the land (Art. 952 co. 2 of the Civil Code) sale, by the full owners (in community) of a residential property and related appurtenance, with one of the purchasers acquiring the usufruct and the bare ownership in the hands of the other.
4.3	<p>TRANSFER OF SUPERFICIAL OWNERSHIP</p> <p>With the answer to interpello 13.5.2025 no. 129, the Revenue Agency stated that the deed (entered into in 2024) by which the full owner (in this case, an amateur sports association, qualified as a non-commercial entity) transfers only the superficial ownership (Article 952 paragraph 2 of the Civil Code) of the building constructed on the land, maintaining the ownership of the land, falls under letter h) of Article 67, paragraph 1 of the TUIR.</p> <p>According to the tax authorities, in fact, it falls under (h):</p> <ul style="list-style-type: none"> not only the act by which the full owner constitutes, in favour of a third party, the right to "<i>make and maintain a building on the land</i>", contemplated by Art. 952 para. 1 of the Civil Code but also the act, provided for in Art. 952 para. 2 of the Civil Code, by which the full owner alienates the ownership of the already existing construction, separately from the ownership of the land (so-called "superficial ownership"). <p>Both situations, according to the Revenue Agency, integrate a 'constitution' of the right in rem, since with them the full owner realises the split between ownership of the land and ownership of what is built thereon. For this reason, both acts cannot, according to the Agency, fall under subparagraph (b) of Article 67(1) TUIR.</p> <p>Consequently, the deed of transfer of the surface property, carried out by the full pro-owner, is taxable regardless of the five-year period and of the original purchase by inheritance, and the substitute tax of 26% cannot be applied.</p>
4.4	<p>SALE OF USUFRUCT AND BARE OWNERSHIP TO TWO DIFFERENT PARTIES</p> <p>With the answer to interpello 14.5.2025 No. 133, the Revenue Agency has examined the taxation of the consideration received by two spouses, owners of a dwelling (A/2) with an appurtenant cellar (C/2), for the sale of such property, realised in favour of two subjects who purchase</p> <ul style="list-style-type: none"> one, the bare ownership of the two properties the other, the related usufruct. <p>According to the Agency, the transfer of the bare ownership postulates a preliminary constitution of the right of usufruct, so that the two components of the deed should be taxed autonomously (as happens in the different context of registration tax for the purposes of the application of Article 21 of Presidential Decree 131/86).</p> <p>Accordingly:</p> <ul style="list-style-type: none"> the constitution of the usufruct is to be brought under subparagraph (h) of Article 67 para. 1 of the TUIR and produces different income regardless of the five-year period; the transfer of the bare ownership, on the other hand, falls under letter b) of the same Article 67 para. 1 and produces taxable capital gains only if realised within 5 years of the purchase. quisition.
5	<p>TRANSFERS OF BUILDINGS - INTERVENTIONS WITH SUPERBONUS - PURCHASES WITH "SISMABONUS PURCHASES" IN SUPERBONUS VERSION - CAPITAL GAINS</p> <p>With its answer to Interpretation No. 137 of 20 May 2025, the Revenue Agency clarified that in the case in which a building unit has been purchased by taking advantage of the "sismabonus purchases" referred to in Article 16, paragraph 1-septies of Law Decree 63/2013 in the superbonus version, the subsequent resale does not trigger the taxable presumption set forth in Article 67, paragraph 1, letter b-bis) of the Consolidated Income Tax Act.</p> <p>The capital gain deriving from the aforementioned letter b-bis), in fact, concerns the 'first sale' of the property affected by the subsidised interventions with superbonus (regardless of who carried out the interventions, transferor or other entitled parties), which in the hypothesis of purchase of earthquake-proof houses benefiting from the seismbonus purchases, as referred to in Article 16, paragraph 1-</p>

<i>continue d</i>	<p><i>septies</i> of Law Decree 63/2013, coincides with that made by the construction or property renovation companies that have carried out the interventions.</p> <p>This is without prejudice to the fact that, in the event of an intra-quinquennial sale of the property purchased by the construction company taking advantage of the "super sismabonus purchases" referred to in Article 16 co. 1-<i>septies</i> of DL 63/2013, the related capital gain is taxable under the "historic" taxable amount pursuant to subparagraph b) of Article 67 co. 1 of the TUIR.</p>
6	TAX CREDIT FOR THE TRAINING OF YOUNG FARMERS - IMPLEMENTING RULES
	<p>With the Ministerial Decree of 1.4.2025 (published in the <i>Official Gazette</i> no. 120 of 26.5.2025), the Ministry of Agriculture, Food Sovereignty and Forestry laid down the implementing provisions for the recognition of the tax credit referred to in Article 6 of Law 36/2024, in favour of 'young agricultural entrepreneurs' in relation to the expenses incurred in 2024 for participation in training courses pertaining to the training of young agricultural entrepreneurs.</p> <p>participation in training courses related to farm management.</p>
6.1	<p>BENEFICIARIES</p> <p>The tax credit provided for by Article 6 of Law 36/204 is available to "young agricultural entrepreneurs" referred to in Article 2, paragraph 1(a) of Law 36/2024, who at the same time</p> <ul style="list-style-type: none"> are over the age of 18 and under the age of 41 (this age requirement must be possessed at the time of application); and (this ana- graphic requirement must be met at the time when the eligible expenses are deemed to have been incurred); have started their activity since 1.1.2021.
6.2	<p>ELIGIBLE EXPENSES</p> <p>Eligible for the tax credit under Article 6 of Law 36/2024 are the expenses (up to a maximum limit of EUR 2,500.00 for each beneficiary) actually incurred in 2024</p> <ul style="list-style-type: none"> for the acquisition of skills, such as training courses, seminars, conferences and <i>coaching</i>, related to farm management; travel and subsistence costs for participation in the initiatives mentioned in the previous point, up to a maximum amount of 50% of the total subsidised expenses. <p>Requirements</p> <p>In order to be eligible for support:</p> <ul style="list-style-type: none"> the expenses for the above-mentioned activities must be at the same time <ul style="list-style-type: none"> incurred in 2024 (the time of incurrence coincides with the time of payment); paid through current accounts in the name of the beneficiary and in a manner that allows full traceability of the payment and immediate traceability to the relevant invoice or receipt; the presentation of a course attendance certificate issued by the provider is also required. disbursing entity. <p>VAT</p> <p>VAT is eligible for assistance only if it represents a non-recoverable actual cost for the beneficiary.</p>
6.3	<p>PROCEDURE FOR ACCESSING THE FACILITY</p> <p>In order to access the tax credit, interested parties must notify the Revenue Agency of the following</p> <ul style="list-style-type: none"> the amount of eligible expenses incurred between 1.1.2024 and 31.12.2024; by means of a communication to be transmitted starting from the date identified by a specific provision of the Revenue Agency and by the 30th day following such date. <p>Substitute communication and waiver</p> <p>Within the same terms as above, it is possible to</p> <ul style="list-style-type: none"> send a new communication, which fully replaces the one previously transmitted;

follow	<ul style="list-style-type: none"> submit a full waiver of the previously communicated tax credit. <p>Implementing provisions A specific provision of the Revenue Agency:</p> <ul style="list-style-type: none"> The communication model, with the relevant instructions, will be approved; the content, transmission methods and the date from which the communication is made will be defined.
6.4	<p>MEASURE OF RELIEF The tax credit is equal to 80% of the expenses actually incurred in the year 2024 and properly documented (up to a maximum total amount of EUR 2,500.00 for each beneficiary).</p> <p>Amount of credit that can be claimed The maximum amount of the tax credit that can be claimed is equal to the amount of the credit claimed with the communication to the Revenue Agency, multiplied by the percentage that will be announced by a provision of the Revenue Agency.</p> <p>This percentage is obtained on the basis of the ratio between</p> <ul style="list-style-type: none"> the total amount of tax credits claimed the overall limit of the resources allocated for the facility, equal to EUR 2 million for 2024. <p>If the total amount of tax credits requested is lower than the available resources, the percentage of tax credit that can be used is 100%.</p>
6.5	<p>MODALITIES OF UTILISATION The tax credit is utilised</p> <ul style="list-style-type: none"> within the second tax period following the one in which the expenditure was incurred; exclusively by offsetting on the F24 form, 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 (starting from the third working day following the publication of the Revenue Agency's order establishing the percentage of the tax credit that can be used and, in any case, not before the date of completion of the training course). <p>Indication in the tax return The tax credit must be indicated</p> <ul style="list-style-type: none"> in the tax return relating to the tax period in which the notification of eligible expenses was submitted to the Revenue Agency; in tax returns for subsequent tax periods, up to the tax period in which the credit is used. in which its use ends.
6.6	<p>STATE AID The tax credit referred to in Article 6 of Law 36/2024 is granted in compliance with the regulations on State aid, relating to contributions under the "<i>de minimis</i>" regime in the agricultural and general sectors (as per European Commission Regulations 18.12.2013 no. 1408 and 13.12.2023 no. 2831).</p> <p>The Revenue Agency shall register the individual aids in the National State Aid Register and in the SIAN and SIPA registers, pursuant to Article 10 co. 7 of Ministerial Decree No. 115 of 31.5.2017.</p>
6.7	<p>CUMULABILITY Aid (in the form of tax credit) under Article 6 of Law 36/2024 and Ministerial Decree 1.4.2025 may be cumulated with other State aid</p> <ul style="list-style-type: none"> provided that they concern costs other than those eligible for the relief under consideration;

<i>follows</i>	<ul style="list-style-type: none"> or also in relation to the same types of costs eligible for the facility under scrutiny, but only in the absence of double financing and provided that such cumulation does not lead to exceeding the aid intensity or aid amount higher aid intensity or aid amount applicable to the type of aid under the DM 1.4.2025 under review.
7	COOPERATIVES, COOPERATIVE CREDIT BANKS AND SOCIETIES OF MUTUAL AID - PAYMENT OF THE SUPERVISORY CONTRIBUTION 2025- 2026
	<p>With Ministerial Decree 12.2.2025, published in the <i>Official Gazette</i> no. 124 of 30.5.2025, the amount of the contribution for the two-year period 2025-2026 due by cooperative societies and their consortia, cooperative credit banks and mutual benefit societies, to cover the expenses for the performance of the "cooperative auditing" activity, was determined, which was increased with respect to that due for the two-year period 2023-2024 as per Ministerial Decree 26.5.2023.</p>
7.1	<p>CONTRIBUTION DUE BY COOPERATIVE SOCIETIES</p> <p>In relation to cooperative societies, the audit fee for the two-year period 2025-2026 is due in the amount of:</p> <ul style="list-style-type: none"> 330.00 euro, if the cooperative society is made up of a number of members 330.00 if the cooperative society has up to 100 members, subscribed capital up to € 5,160.00 and turnover up to € 75,000.00; 790.00 euro, if the cooperative society is composed of a number of members between 101 and 500, has a subscribed capital of between €5,160.01 and €40,000.00 and a turnover of between €75,000.01 and €300,000.00; 1,560.00 euro, in the event that the cooperative has more than 500 members, a subscribed capital exceeding €40,000.00 and a turnover between €300,000.01 and €1,000,000.00 1,990.00 euro, if the cooperative society has more than 500 members, a subscribed capital exceeding subscribed capital of more than €40,000.00 and a turnover of between €1,000,000.01 and €2,000,000.00; 2,740.00 euros if the cooperative has more than 500 members, a subscribed capital exceeding subscribed capital of more than €40,000.00 and a turnover o f more than €2,000,000.00. <p>Contribution increases</p> <p>The above contribution amounts are increased by:</p> <ul style="list-style-type: none"> 50%, for co-operative societies subject to an annual audit, pursuant to Art. 15 of Law 31.1.92 no. 59; 30%, for social cooperatives under Law 8.11.91 no. 381. <p>Housing cooperatives and their consortia</p> <p>For organisations registered in the National Register of Housing Cooperatives and their consortia</p> <ul style="list-style-type: none"> the aforementioned 50% increase applies if they do not fall under any of the other facts species provided for by the aforementioned Article 15 of Law no. 59 of 31.1.92, if they have already implemented or started a building programme; the contribution due (including any increase of 50%) is further increased by 10% increased by 10%.
7.2	<p>CONTRIBUTION DUE FROM COOPERATIVE CREDIT BANKS</p> <p>In respect of cooperative credit banks, the audit fee for the two-year period 2025-2026 is due in the amount of:</p> <ul style="list-style-type: none"> EUR 2,780.00, if the cooperative credit bank has a number of of members up to 980 and has total assets up to €124,000,000.00; 4,310.00 euro, if the cooperative credit bank has between 981 and 1,680 members and total assets between Euro 124,000,000.01 to 290,000,000.00;

<i>follows</i>	<ul style="list-style-type: none"> 7,660.00 euro if the cooperative credit bank has more than 1,680 members and total assets exceeding 290,000,000.00 euro.
7.3	<p>CONTRIBUTION PAYABLE BY MUTUAL AID SOCIETIES</p> <p>In relation to mutual benefit societies, the audit fee for the two-year period 2025- 2026 is due in the amount of:</p> <ul style="list-style-type: none"> 330.00 euro, if the mutual benefit society consists of a number of 330.00 euro, if the mutual benefit society has up to 1,000 members and total mutual benefit contributions of up to 100,000.00 euro; 650.00 euro, if the mutual benefit society has between 1,001 and 10,000 members and total mutual contributions of between 100,001.00 and 500,000.00 euro; 970.00 euro, if the mutual benefit society is constituted by a number of members exceeding 10,000 and has a total mutual aid contribution exceeding 500,000.00 euro.
7.4	<p>CALCULATION OF THE CONTRIBUTION DUE</p> <p>Placement in one of the aforementioned brackets requires the simultaneous fulfilment by the cooperative society, cooperative credit bank or mutual aid society of all the parameters set forth therein.</p> <p>A cooperative body that exceeds even one of the parameters set forth therein shall pay the contribution set for the bracket in which the highest parameter is present.</p> <p>The amount of the contribution shall be calculated on the basis of the parameters recorded in the balance sheet as at 31.12.2024, i.e. the balance sheet closed during the same financial year 2024.</p>
7.5	<p>COOPERATIVE ENTITIES THAT HAVE RESOLVED TO BE DISSOLVED</p> <p>Co-operative societies, co-operative credit banks and mutual benefit societies that resolve on their dissolution within the deadline for payment of the contribution for the two-year period 2025-2026 are required to pay the minimum contribution, without prejudice to the application of the prescribed surcharges.</p>
7.6	<p>COOPERATIVE ENTITIES EXEMPT FROM PAYMENT</p> <p>Cooperative societies, cooperative credit banks and mutual benefit societies entered in the Commercial Register after 31.12.2025 are exempt from payment of the contribution.</p>
7.7	<p>DEADLINES FOR PAYMENT</p> <p>The audit fee shall be paid</p> <ul style="list-style-type: none"> by 28.8.2025 (90 days from the date of publication in the <i>Official Gazette</i> of the Ministerial Decree 12.2.2025); in the case of newly established cooperative entities, within 90 days from the date of registration in the Register of Enterprises; in this case, the contribution bracket shall be determined on the basis of the parameters that can be detected only at the time of registration in the Register of Enterprises companies.
7.8	<p>TERMS OF PAYMENT</p> <p>The contributions pertaining to the Ministry of Enterprise and <i>Made in Italy</i> (former Ministry of Economic Development) are collected exclusively through the Revenue Agency, by means of payment with the F24 form using the following tax codes</p> <ul style="list-style-type: none"> "3010", in relation to the biennial contribution, any surcharges (excluding 10% due by building cooperatives) and interest for late payment; "3011", in relation to the 10% surcharge due by building cooperatives and interest for late payment; "3014", in relation to penalties. <p>Co-operative societies, co-operative credit banks and mutual aid societies, which are not members of recognised national associations of representation, assistance, tute-</p>

follows	<p>and auditing of the cooperative movement, may use the pre-filled F24 form for payment, available by connecting and registering with the Cooperatives Portal at https://cooperative.mise.gov.it.</p> <p>Contributions pertaining to the recognised National Associations of Representation, Assistance, Protection and Auditing of the Co-operative Movement, payable by the member co-operative bodies, are collected according to the procedures established by the Associations themselves.</p> <p>Membership in a National Association</p> <p>If membership of a national representative association takes place</p> <ul style="list-style-type: none"> • before the deadline for payment of the contribution, payment shall be made to the Association itself; • after the aforementioned payment deadline, the contribution shall be paid to the Ministry of Enterprise and <i>Made in Italy</i>. <p>Termination of Membership of a National Association</p> <p>If, within the deadline for payment of the contribution, membership of a national association is terminated.</p> <p>termination of membership of a national association, the contribution shall be paid to the Ministry of Enterprise and <i>Made in Italy</i>.</p>
8	<p>SINGLE CERTIFICATIONS - FEES PAID TO DOCTORS AFFILIATED WITH THE SSN UNDER THE FLAT-RATE OR ADVANTAGEOUS REGIME - PERMANENCE OF THE OBLIGATION TO ISSUE AND TRANSMIT</p>
	<p>With its answer to interpello no. 132 of 13.5.2025, the Revenue Agency clarified that the obligation to issue the Single Certification to the recipient and to transmit it telematically to the Agency remains in place for Healthcare Agencies that pay compensation to physicians affiliated with the National Healthcare Service, who apply the flat-rate regime or the advantage regime.</p> <p>telematically to the Agency itself.</p>
8.1	<p>EXEMPTION FROM THE SINGLE CERTIFICATION FROM THE 2024 TAX PERIOD</p> <p>Article 3 of Legislative Decree No. 1 of 8.1.2024 (the so-called 'Adempimenti'), by inserting paragraph 6-septies into Article 4 of Presidential Decree No. 322/98, established that persons who pay remuneration, however denominated, to taxpayers adopting the flat-rate regime (ex art. 1 co. 54 - 89 of Law 190/2014) or the advantage regime (ex art. 27 of Decree-Law 98/2011, so called 'minorous taxpayers'), are exempted from issuing the Single Certification to the payer and from its transmission to the Revenue Agency.</p> <p>These exemptions apply for the first time in relation to the 2025 Single Certificates relating to remuneration paid in 2024.</p>
8.2	<p>EXEMPTION FROM ELECTRONIC INVOICING FOR DOCTORS AFFILIATED WITH THE SSN</p> <p>In relation to general practitioners, continuity of care physicians with a fixed-term employment relationship and freely chosen paediatricians, affiliated with the National Health Service (SSN), the health authority that pays the professional fees issues a special settlement sheet (so-called 'coupon') which, pursuant to Article 2 of Ministerial Decree 31.10.74, must contain all the elements provided for by Article 21 of Presidential Decree 633/72 and therefore <i>'takes the place of the invoice'</i>.</p> <p>The issue of such coupons in lieu of an invoice entails exemption from the obligations of electronic invoicing (see Art. 2 of Ministerial Decree of 31.10.74).</p> <p>electronic invoicing obligations (see Res. Agenzia delle Entrate 25.11.2015 no. 98 and the answer to interpello 26.8.2021 no. 558).</p>
8.3	<p>RELATIONSHIP BETWEEN SINGLE CERTIFICATION EXEMPTION AND ELECTRONIC INVOICING</p> <p>The exemption from the Single Certification introduced by Legislative Decree no. 1/2024 is justified by the fact that, as of 1.1.2024, all taxpayers applying the flat-rate regime or the advantage regime are obliged to issue invoices in electronic format and the Revenue Agency can therefore derive the relevant income information from them (see Circ. 11.4.2024 no. 8, § 3.1).</p> <p>Therefore, as stated in the answer to interpellation 132/2025:</p>

<i>follows</i>	<ul style="list-style-type: none"> in the absence of electronic invoicing, the exemption from the Single Certification is not applicable, since the possibility of acquiring the income data relating to the services provided through the interchange system (SDI) is no longer possible; health authorities that provide remuneration to contracted physicians under a fictive or with the issuance of the appropriate 'coupons' in lieu of invoices. invoices, must continue to fulfil the obligations relating to the issue and sending of the Single Certificates.
8.4	<p>MODALITIES FOR COMPLETING THE SINGLE CERTIFICATES 2025</p> <p>With reference to the compilation of the Single Certificates 2025 in relation to the fees paid to the aforesaid doctors in 2024, the Revenue Agency believes that it is correct to show them in point 7 of the certification relating to self-employment income, with the indication in point 6 of code 25, established this year to indicate the amounts paid to persons participating in the flat-rate regime, which do not require the issuance of an electronic invoice, such as the maternity allowance (given the deletion of the previous code 24).</p> <p>Similar approach must be considered applicable with reference to taxpayers under the of advantage, in relation to the new code 26.</p>
8.5	<p>LATE OR CORRECTIVE SUBMISSION OF SINGLE CERTIFICATIONS 2025</p> <p>Considering the objective interpretative uncertainty and the fact that the deadlines have now expired, in implementation of Article 10 of Law no. 212/2000 (Taxpayer's Statute), the Revenue Agency has provided for the disapplication of penalties in the case of</p> <ul style="list-style-type: none"> late sending of the Certificazioni Uniche 2025; or sending Single Certifications 2025 in rectification of those already sent, where intended to provide the data indicated above.
9	<p>USE OF THE <i>ONLINE</i> SERVICES OF THE REVENUE AGENCY AND THE AGENZIA DELLE ENTRATE-RISCOSSIONE - SINGLE DELEGATION TO INTERMEDIARIES - IMPLEMENTING PROVISIONS - AMENDMENTS</p>
	<p>By means of Provision no. 375356 of 2.10.2024, the Revenue Agency has defined the contents and procedures relating to the single delegation to intermediaries for the use of the <i>online</i> services of the Revenue Agency itself and of the Revenue-Reception Agency, in implementation of Article 21 of Legislative Decree no. 1 of 8.1.2024.</p> <p>By subsequent provv. 20.5.2025 no. 225394, the Revenue Agency amended this provision, in relation to the:</p> <ul style="list-style-type: none"> electronic signature to be affixed to the proxy communication <i>file</i>; duration of the transitional regime for proxies activated prior to the date of availability of the new functionalities.
9.1	<p>SERVICES THAT CAN BE DELEGATED</p> <p>The taxpayer may delegate all or some of the following <i>online</i> services</p> <ul style="list-style-type: none"> consultation of his tax drawer one or more services relating to electronic invoicing/telematic invoices, or: consultation and acquisition of electronic invoices or their electronic duplicates; consultation of VAT-relevant data; registration of the telematic address; electronic invoicing and storage of electronic invoices; device access and census; acquisition of ISA data and data for determining the proposed two-year arrangement; <i>online</i> services of the Agenzia delle Entrate-Riscossione reserved area.
9.2	<p>DELEGABLE SUBJECTS</p> <p>The aforesaid services can be delegated exclusively to the intermediaries authorised for the telematic transmission of declarations, registered with the Entratel service, with the exception of the services of "electronic invoicing and storage of electronic invoices" and "device accreditation and census", which can also be delegated to different parties.</p> <p>A maximum of two intermediaries may be delegated.</p>

9.3	<p>NOTIFICATION OF THE DELEGATION TO THE REVENUE AGENCY</p> <p>For the purposes of activation, the data relating to the conferral of the proxy must be communicated to the Revenue Agency</p> <ul style="list-style-type: none"> • directly by the taxpayer, by means of a specific <i>web</i> functionality made di-available in his reserved area of the Agency's website; • or by the delegated intermediary. <p>The delegated intermediary may communicate the data by transmitting an <i>xml file</i> digitally signed by the taxpayer or signed by the same with the advanced electronic signature process (FEA) based on the certificate contained in the Electronic Identity Card (CIE) or by using digital certificates, even if not qualified, in compliance with what is indicated in the technical specifications. In the latter case, the <i>file</i> is transmitted after the intermediary has also signed it with his own digital signature.</p> <p>The intermediary may also communicate the proxy by providing its clients with a <i>web</i> service using a particular advanced electronic signature process whose requirements are described in a specific agreement between the intermediary itself and the Revenue Agency.</p> <p>Obligation to use digital signature or FEA CIE</p> <p>Following the amendments made by Revenue Agency prov. no. 225394 of 20.5.2025, where the taxpayer is a VAT registered person or a person, other than a natural person, who is not a VAT registered person, the data relating to the conferment of the proxy are communicated by the delegated intermediary by means of the transmission of an <i>xml file</i> signed by the taxpayer himself or by the legal representative exclusively</p> <ul style="list-style-type: none"> • with a digital signature • or with an advanced electronic signature (FEA) based on the certificate contained in the Electronic Identity Card (CIE).
9.4	<p>DURATION OF THE PROXY</p> <p>The proxy expires on 31 December of the fourth year following the year in which it was conferred, without prejudice to the possibility of early revocation or waiver.</p>
9.5	<p>TRANSITIONAL PROVISIONS</p> <p>The proxies activated prior to the date of availability of the new functionalities are effective until the day of their original expiration and in any case no later than 28.2.2027 (term thus extended by Revenue Agency prov. 20.5.2025 no. 225394, compared to the previous expiration date of 30.6.2026).</p> <p>If a new proxy is communicated to an intermediary for whom a previous proxy is still effective, the latter shall at the same time be deemed to be re voked.</p>
10	<p>CONVERSION OF DEFERRED TAX ASSETS (DTA) INTO TAX CREDITS - ASSIGNMENT AND USE OF CREDITS</p> <p>The Italian Revenue Agency, with Res. 15.5.2025 no. 32, provided clarifications on the assignment and use of tax credits arising from the transformation of <i>Deferred Tax Assets</i> (DTAs) provided for by Article 44-bis of Decree-Law 34/2019, which presupposes the assignment of impaired loans occurred by 31.12.2021.</p>
10.1	<p>MODALITIES OF CREDIT ASSIGNMENT</p> <p>The Revenue Agency focuses, in particular, on the credit assignment modalities governed by Articles 43-bis and 43-ter of Presidential Decree 602/73.</p> <p>With regard to the communication to be made to the Revenue Agency, concerning the assignment of the tax credits in question, Resolution 32/2025 points out that the telematic platform available in the reserved area of the website of the Revenue Agency cannot be used, which represents a tool to communicate to the Agency, for tax purposes, the assignment of the tax credits.</p> <p>tax purposes, the assignment of other types of tax credits.</p>

<i>follows</i>	<p>Again in the opinion of the Revenue Agency, the communication of the transfer of tax credits, regardless of the type of credit and the method used (income declaration, telematic platform, notification), does not imply that the credits are recognised as certain, liquid and collectable, but the Agency retains the power to check, in accordance with the procedures and terms provided by the provisions in force, the fiscal regularity of the conduct and acts carried out by the transferor and the transferee, for the purpose of recovering undue tax credits.</p> <p>for the purpose of recovering unduly used tax credits.</p>
10.2	<p>METHODS OF USE OF THE CREDIT</p> <p>The tax credits under review may be used as a set-off in the F24 form, also by the transferee.</p> <p>With regard to the limits of use, the Revenue Agency expressly refers to the indications provided with the previous Circulars 28.9.2012 no. 37 and 16.6.2014 no. 17, in relation to the credits resulting from the application of the regime for the transformation of advance taxes pursuant to Article 2 co. 55-58 of Decree-Law No. 225/2010, specifying, however, that, unlike what is provided for by such discipline, in relation to the credits referred to in Article 44-bis of Decree-Law No. 34/2019 it is not required that the consideration deriving from the transfer of the tax credit resulting from the transformation must not be less than the nominal value of the credit itself.</p>
11	<p>4.0 INVESTMENT TAX CREDIT - INSTALLATION OF ASSETS ON AN ITALIAN VESSEL - TERRITORIALITY REQUIREMENT</p> <p>With its answer to interpello no. 128 of 13 May 2025, the Agenzia delle Entrate provided clarifications on the existence of the territoriality requirement, provided for by Article 1, paragraph 1051 of Law no. 178/2020 for the purposes of the tax credit for 4.0 investments, with respect to certain 4.0 assets installed on board a ship owned by the petitioning company.</p> <p>According to the Agenzia delle Entrate, for the purposes of the integration of the territorial requirement (i.e. the circumstance that the subsidised assets are <i>'intended for production facilities located in the territory of the State'</i>), the registration of the vessel in the national registers, as well as the registration in the balance sheet of the resident company, while qualifying as circumstances capable of demonstrating a certain degree of connection with the national territory, must be accompanied by further factual elements that unequivocally demonstrate the existence of the requirement relating to the location in the territory of the State.</p> <p>In the present case, in which the fulfilment of this requirement is recognised, it was, inter alia, considered that</p> <ul style="list-style-type: none"> • the activity of the ship is essential in the production process of the Italian company; • the ship does not operate at production facilities located abroad, b u t exclusively at laying sites.
12	<p>IMPATRIATE REGIME - TRANSITIONAL REGIME FOR TRANSFERS OF REGISTERED RESIDENCE BY 31.12.2023</p> <p>The Revenue Agency, with its answer to interpello 20.5.2025 no. 138, admitted the use of the impatriates' regime provided for by Article 16 co. 1 of Legislative Decree 147/2015 by a person registered with the Italian resident population registry by 31.12.2023, by virtue of the transitional regime provided for by art. 5 co. 9 of LD 209/2023.</p>
12.1	<p>EXCLUSION OF THE SPORTING EMPLOYMENT RELATIONSHIP</p> <p>In the present case, an employee had entered into a contract, on 20.9.2022, with a professional football club, governed by the common civil law regulations (CCNL "Dirigenti Industria") and not by Law 91/81 on the subject of relations between clubs and professional sportsmen (repealed by Article 52 of Legislative Decree no. 36/2021 as from 1.7.2023); there was therefore no therefore did not constitute a sporting employment relationship.</p>
12.2	<p>APPLICABILITY OF THE ORDINARY REGIME</p> <p>The Agenzia delle Entrate excluded the applicability of the tax relief for sports workers provided for by Article 16, paragraph 5-<i>quater</i> of Legislative Decree 147/2015, considering instead that the ordinary tax relief was applicable.</p> <p>The Revenue Agency has excluded the applicability of the tax relief for sportsmen and -women provided for by Article 16, paragraph 5-<i>quater</i> of Legislative Decree 147/2015, considering instead that the ordinary tax relief of 70% provided for by Article 16, paragraph 1 of Legislative Decree 147/2015, repealed by the Revenue Agency, is applicable.</p>

<i>follows</i>	<p>abrogated by Article 5 of Legislative Decree no. 209/2023 from 29.12.2023 but applicable to transfers of registry residence made by 31.12.2023 by virtue of the transitional regime provided by paragraph 9 of the same Article 5.</p> <p>This specific circumstance was deemed to have been verified in the present case, since the transfer had been triggered by the conclusion of the contract (which took place on 20 September 2022); thus, the Agency's reply brings under the aforementioned transitional regime not only transfers of registered residence that took place in 2023, but also those that took place previously.</p>
13	<p>PROTECTIVE CLOTHING FOR HEALTH PURPOSES - 5% VAT RATE - APPLICABILITY</p> <p>With its answer to interpello no. 141 of 23.5.2025, the Revenue Agency clarified that, despite the fact that the period of the Covid-19 epidemiological emergency has ended and the relevant safety protocols have been progressively abandoned, the supplies of protective clothing for health purposes, as identified by no. <i>1-ter1</i>) of Table A, part <i>II-bis</i>, annexed to Presidential Decree 633/72, may still be subject to the 5% VAT rate.</p> <p>This provision, in fact, identifies among the products benefiting from the 5 per cent VAT rate the <i>'articles of protective clothing for sanitary purposes such as latex, vinyl and nitrile gloves, face shields and protective goggles, protective overalls, footwear and overshoes, headgear, waterproof gowns, surgical gowns'</i>.</p> <p>The petitioner is a company operating in the wholesale of accident-prevention articles and asked in particular whether the sanitary purpose of these articles of clothing could be recognised even when the destination of the goods was not clearly identified, as in the case of supplies made to large-scale distribution companies.</p> <p>The Revenue Agency, therefore, clarified that</p> <ul style="list-style-type: none"> • if the aforementioned articles of protective clothing have the characteristics of personal protective equipment or medical devices • and are included in one of the customs headings identified by the Customs and Monopolies Agency in Circular No. 5 of 14.2.2023 <p>the 5% VAT rate applies at every stage of their marketing, from the manufacturer to retail sale, since the requirement of use for health purposes can be deemed to be fulfilled whenever <i>'no clear and unambiguous evidence to the contrary emerges'</i>.</p>
14	<p>POSTING OF PERSONNEL - NEW VAT REGIME - CLARIFICATIONS</p> <p>With Revenue Agency Circular No. 5 of 16.5.2025, clarifications were provided with respect to the VAT treatment of staff secondments, following the abolition of the regime of exclusion from taxation by Article <i>16-ter</i> of Decree-Law No. 131/2024 (converted into Law No. 166/2024).</p> <p>For the purposes of the application of VAT on secondments (or loans) of personnel, under the new rules discipline (referring to contracts stipulated or renewed from 1.1.2025), it is necessary to assess the fulfilment of the tax requirements provided for by Presidential Decree 633/72.</p>
14.1	<p>SUBJECTIVE SCOPE</p> <p>With reference to the subjective scope of application of VAT, in order for there to be relevance for the purposes of the tax, it is necessary that the personnel secondment (or loan) services are performed in the context of business activities.</p> <p>The practice document therefore clarifies that where the seconding employer is a non-business entity:</p> <ul style="list-style-type: none"> • in cases where the posting relates to personnel employed by the seconding party in its institutional activity, the transaction does not fall within the scope of application of VAT, even where the seconded personnel are employed in a business activity of the seconding party; • if, on the other hand, the seconded personnel are employed in a business activity of the secondee. carried out by the non-commercial entity, the subjective requirement shall be deemed to be implicitly fulfilled.

14.2	<p>OBJECTIVE SCOPE</p> <p>With regard to the objective scope of the tax, the secondment of personnel carried out 'for consideration' constitutes, in principle, a supply of services for VAT purposes. Therefore, the amount of the agreed consideration, whether lower or higher than the or higher than the costs borne by the employer for the seconded personnel, including in the case where the service is rendered on a non-profit-making basis.</p>
14.3	<p>DECORRENCE</p> <p>For the purposes of the new rules, loans and secondments of personnel entered into or renewed as from 1.1.2025 are deemed, by express legislative provision (Article 16- <i>ter</i>, paragraph 2 of converted Decree-Law 131/2024), to be deemed to be loans and secondments of personnel entered into or renewed as from 1.1.2025.</p> <p>In order to identify the date on which the secondment agreement was entered into or renewed (in order to understand whether it is prior to or takes effect as of 1.1.2025), the Revenue Agency states that '<i>any type of deed or document capable of certifying the date of formation of the agreement between the parties</i>' must be considered. However, the need remains for objective evidence of the transaction from which the date of the beginning and end of the relationship can be deduced (e.g., the compulsory communications to the Ministry of Labour and Social Policies).</p> <p>social policies).</p>
15	<p>CODETERMINATION RELATIONSHIPS - EXCLUSION FROM VAT</p> <p>The Revenue Agency, with its answer to interpello no. 136 of 19.5.2025, examined the VAT treatment of codatorial relationships within a network of companies contract, pursuant to Article 30 co. 4-<i>ter</i> of Legislative Decree 276/2003, as an alternative institution to the secondment of personnel.</p> <p>The Revenue Agency points out that these relationships of codatoriality are not characterised by a synallagmatic relationship, since the companies that accept the rules established by the network contract each assume the role of employer, directly responsible for their share of the salary, social security and insurance obligations relating to the employee.</p> <p>Consequently, the Agency points out that the reimbursement to the reference enterprise of the shares of the charges relating to the workers, by the other enterprises of the network, has the mere purpose of returning the amount jointly advanced to the employee by the reference enterprise; such reimbursement has in substance the function of imputing to each enterprise of the network the cost of the employee in proportion to the actual contribution received from each worker.</p> <p>It follows that the transaction constitutes a mere movement of money, which is not subject to VAT for the purposes of the VAT law.</p> <p>It follows that the transaction constitutes a mere movement of money, not subject to VAT pursuant to Article 2 para. 3 letter a) of Presidential Decree 633/72.</p>
16	<p>CHAMBER OF COMMERCE FEE - SURCHARGE DUE TO THE CHAMBERS OF COMMERCE OF THE SICILY REGION</p> <p>With the Ministerial Decree of 2.5.2025, the Ministry of Enterprises and <i>Made in Italy</i> approved the 50% increase of the Chamber of Commerce fee for the years 2025, 2026 and 2027, in favour of the Chambers of Commerce of the Region of Sicily, for the financing of the financial rebalancing plans.</p>
16.1	<p>CHAMBERS OF COMMERCE CONCERNED</p> <p>The 50% increase in the Chamber of Commerce fee for the years 2025, 2026 and 2027 applies in favour of the Chambers of Commerce of:</p> <ul style="list-style-type: none"> • Agrigento; • Caltanissetta; • Messina; • Palermo-Enna; • South East Sicily; • Trapani. <p>The Sicilian Chambers of Commerce are also included in the list attached to the Ministerial Decree of 23.2.2023, which provides for a 20% increase in the tax for the three-year period 2023-2025.</p>

16.2	<p>TERMS OF PAYMENT</p> <p>The 50% surcharge shall be paid, for the years 2025 - 2027, together with the annual fee ordinarily due, within the deadline for the first instalment of the advance payments and the balance of the income tax.</p> <p>The companies that, on the date of publication of the aforementioned Ministerial Decree of 2.5.2025 (which took place on 29.5.2025 on the website of the Ministry of Enterprise and <i>Made in Italy</i>), have already paid the ordinary annual fee for the year 2025, shall make the adjustment with respect to the amount paid together with the ordinary annual fee for the year 2025.</p> <p>the amount paid together with the payment of the annual fee for the year 2026.</p>
17	<p>SUSPENSION OF OBLIGATIONS AND PAYMENTS FOR THE PHLEGRAEAN FIELDS AREA</p>
	<p>Article 11 of Decree-Law no. 65 of 7 May 2025, published in the <i>Official Gazette</i> no. 104 of 7 May 2025, which came into force on 8 May 2025, provides for the suspension of the deadlines for fulfilments and payments in the Phlegraean Fields area affected by the effects of the bradysium phenomenon.</p> <p>smic phenomenon.</p>
17.1	<p>SCOPE OF APPLICATION</p> <p>The following shall benefit from the suspension of the deadlines for tax and social security fulfilments and payments/payments</p> <ul style="list-style-type: none"> those persons who, as at 13.3.2025, had their residence, registered office or place of business persons who, as at 13.3.2025, had their residence, or registered office or place of business declared to the competent Chamber of Commerce, in buildings damaged and evacuated due to inability to move in execution of measures adopted by 8.5.2025; persons for whom a request was made on 8.5.2025 for an agibility check and at the outcome of the check of the checks carried out is ordered to be evacuated due to uninhabitable conditions. <p>The subjects concerned will be identified by a special ministerial decree.</p>
17.2	<p>SUSPENSION OF TAX OBLIGATIONS AND PAYMENTS</p> <p>With respect to the aforesaid subjects, the following are suspended for the period from 13.3.2025 to 31.8.2025</p> <ul style="list-style-type: none"> the deadlines for tax payments due in the aforementioned period (with the exception of the deadlines relating to the payment of amounts due in respect of customs duties and in fulfilment of payment obligations in respect of excise duties) payments of withholding taxes on income from employment and income income assimilated to that of employees (Articles 23 and 24 of Presidential Decree 600/73) and withholdings relating to the regional and municipal IRPEF surcharges, made by the parties concerned in their capacity as withholding agents; the deadlines relating to the fulfilment and payment of social security contributions and social security contributions and compulsory insurance premiums; the deadlines for the fulfilment of tax obligations falling due in the aforementioned period (with the exception of those relating to the regulation of customs and excise duties) and the deadlines for the fulfilment of obligations relating to employment relationships (with the exception of those relating to mandatory reporting obligations) with public administrations for employers, professionals, consultants and CAFs having their head office or operating in the aforementioned buildings, including on behalf of companies and clients not operating in the aforementioned buildings. <p>Performance of suspended obligations and payments</p> <p>The suspended fulfilments and payments must be made, without application of penalties and interest, in a single payment by 10.12.2025.</p>
17.3	<p>SUSPENSION OF FULFILMENTS AND PAYMENTS FROM TAXATION AND COLLECTION ACTS</p> <p>The payment terms due in the period from 13.3.2025 to 31.8.2025 arising from</p> <ul style="list-style-type: none"> from payment notices from enforceable assessments; from INPS debit notices;

follows	<ul style="list-style-type: none"> from local authorities' acts, such as payment injunctions (RD 639/1910) and enforceable assessments (art. 1 par. 792-804 of Law 160/2019) not yet entrusted to the collection agent. <p>It seems to be safe to say that the terms will start again from 1.9.2025.</p> <p>Suspension of the sending of payment files</p> <p>For the period from 13.3.2025 to 31.8.2025, the sending of the payment slips and acts issued by local authorities and collection agents entrusted pursuant to Article 53 of Legislative Decree 446/97 is suspended.</p> <p>This seems to be inferred from paragraph 9 of Article 11 of DL 65/2025, which refers to the discipline of Article 12.3 of Legislative Decree 159/2015.</p>
17.4	<p>SUSPENSION OF FULFILMENTS AND PAYMENTS BY INSTITUTIONS OF FACILITATED SETTLEMENT</p> <p>The terms for paying the instalments arising from one of the facilitated definitions provided for by Law 197/2022, due from 13.3.2025 to 31.8.2025, are suspended.</p> <p>There is also a three-month extension for</p> <ul style="list-style-type: none"> the payment of the instalments deriving from the scrapping of the roles <i>pursuant to</i> Law 197/2022 (so-called "<i>rottamazione-quater</i>") expiring in the period from 13.3.2025 to 31.8.2025 (i.e. those of 31.5.2025 and 31.7.2025) the submission of the application for readmission to the <i>scrapping-quater</i> pursuant to Decree-Law 202/2024 (due on 30.4.2025) and for payment of the first or single instalment (due on 31.7.2025).
18	<p>AUTOMATIC EXCHANGE OF INFORMATION FOR TAX PURPOSES - AMENDMENT OF THE LISTS OF PARTICIPATING STATES</p>
	<p>The Decree of the Ministry of Economy and Finance of 28.4.2025, published in the <i>Official Gazette</i> no. 103 of 6.5.2025, further amended the lists of countries participating in the automatic exchange of financial account data procedures by amending Annexes C and D to the Ministerial Decree of 28.12.2015.</p> <p>As regards both Annex C (States to which Italy provides data on accounts held in Italy by their respective residents) and Annex D (States from which Italy receives data <i>on</i> accounts held <i>locally</i> by Italian residents), Armenia, Moldova, Ukraine and Uganda have been added. No states previously included in the lists have been removed.</p> <p>The number of states mentioned in Appendix C thus increases from 87 to 91; the number of states mentioned in Appendix D increases from 113 to 117.</p> <p>Italian banks and other intermediaries send the data of the accounts of non-residents referring to 2024 to the Agenzia delle Entrate by 30.6.2025; the Agenzia delle Entrate proceeds with the exchange with the Administrations concerned by 30.9.2025.</p> <p>Similar deadlines are envisaged for intermediaries and foreign Administrations in relation to in relation to information on Italian residents.</p>

DEADLINE	FULFILLMENT	COMMENT
9.6.2025	Applications for reimbursement of motorway tolls by road hauliers	<p>Natural and legal persons engaged in the activity of road haulage on behalf of third parties or on their own account must book applications before 2 p.m:</p> <ul style="list-style-type: none"> for the reimbursement of amounts resulting from the reduction of motorway tolls with deferred collection by means of invoicing, in relation to the year 2024; to the Central Committee for the National Register of Road Hauliers, electronically, via the website www.alboautotrasporto.it. <p>Following booking, applications must be submitted from 9.00 a.m. on 23.6.2025 until 21.7.2025 (for entering the application data) and at 2 p.m. on 22.7.2025 (for digital signature and submission of the application).</p>
15.6.2025	Transmission of purchase data from abroad	<p>VAT taxable persons, resident or established in Italy, must electronically transmit to the Revenue Agency, in XML format through the Interchange System</p> <ul style="list-style-type: none"> data relating to transactions involving the purchase of goods and the provision of services from persons not established in Italy; in relation to documents proving the transaction received in the previous month or to transactions carried out in the previous month. <p>The communication does not concern</p> <ul style="list-style-type: none"> transactions for which a customs bill or electronic invoice has been received; purchases of goods and services that are not territorially relevant for VAT purposes in Italy pursuant to Articles 7 - 7-<i>octies</i> of Presidential Decree 633/72, if they do not exceed EUR 5,000.00 per individual transaction.
16.6.2025	Submission of acts of cadastral updating of open-air accommodation facilities	<p>Cadastral holders of open-air accommodation facilities (e.g. campsites) must submit, for the purposes of direct assessment for the redetermination of the cadastral income</p> <ul style="list-style-type: none"> acts of geometric updating of the cadastral map, pursuant to art. geometric updating of the cadastral map, pursuant to art. 8 of Law no. 679/69; acts of updating of the cadastral annuity through DOCFA, pursuant to DM 701/94. <p>As of 1.1.2025, it has in fact been provided (Article 7-<i>quinquies</i> of Law Decree 113/2024) that</p> <ul style="list-style-type: none"> the '<i>mobile sleeping accommodation equipped with rotating mechanisms in operation</i>' (i.e. wheeled sleeping accommodation such as caravans, caravans and mobile homes), located in open-air accommodation facilities, are not relevant for the purposes of the cadastral representation and census and are therefore excluded from the direct valuation for determining the cadastral income of such accommodation facilities; for the purposes of direct valuation for the cadastral income of For the purposes of the direct valuation for the cadastral rent of open-air accommodation facilities, the value of the areas used for overnight accommodation is increased by an equal amount compared to the current market value:

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> – 85%, for areas equipped for the aforementioned mobile accommodation facilities; – at 55%, for areas not equipped for overnight guests. <p>The redetermined rents of open-air accommodation facilities, as a result of the aforementioned land registry updates, take effect as of 1.1.2025 (also for IMU purposes).</p>
16.6.2025	Fulfillment of 730/2025 forms submitted to a professional or CAF	<p>Qualified professionals and CAF-employees must, in relation to the 730/2025 forms submitted by taxpayers by 31.5.2025</p> <ul style="list-style-type: none"> • deliver to the taxpayer a copy of the tax return the taxpayer a copy of the processed declaration and of the relevant settlement statement (Form 730-3); • transmit electronically to the Revenue Agency the 730/2025 the 730/2025 forms and the forms for the allocation of the eight, five and two per thousand of the IRPEF (form 730-1); • communicate electronically to the Italian Revenue Agency the the accounting results of the 730/2025 forms processed (730-4 forms), for the purpose of making the taxpayer's adjustments. <p>The delivery of the copy of the declaration to the taxpayer must in any case take place prior to its thematic transmission to the Inland Revenue Office.</p> <p>lematic transmission to the Inland Revenue.</p>
16.6.2025	Form 730/2025 obligations submitted to the withholding agent	<p>The tax withholding agents providing direct tax assistance must, in relation to the 730/2025 forms submitted by the taxpayers by 31.5.2025</p> <ul style="list-style-type: none"> • deliver to the taxpayer the copy of the declaration the taxpayer a copy of the processed declaration and of the related settlement statement (Form 730-3); • transmit the 730/2025 forms electronically to the tax the 730/2025 forms, directly or through an authorised intermediary; • electronically notify the tax authorities of the accounting The taxpayer must be given a copy of the 730/2025 forms (730-4 forms), either directly or through an authorised intermediary, for the purpose of making the taxpayer's adjustments. <p>The delivery to the taxpayer of the copy of the declaration must in any case take place before its thematic transmission to the Revenue Agency.</p> <p>The envelopes containing the forms for the destination of the eight, five and two per thousand of the IRPEF (730-1 forms) must be handed over to an intermediary authorised to the telematic transmission or to an office of the Revenue Agency.</p> <p>telematic transmission or to a post office.</p>
16.6.2025	IMU advance payment 2025	<p>Property owners and other taxpayers, other than non-commercial entities, must pay the first instalment of the IMU due for the year 2025, based on the rates and deductions for 2024.</p> <p>Please note that from 2022 the so-called 'goods properties' have become exempt.</p>

DEADLINE	FULFILLMENT	COMMENT
16.6.2025	IMU 2024 balance and advance payment IMU 2025 non-commercial entities	Non-commercial entities must make the payment <ul style="list-style-type: none"> of the balance of the total IMU due for the year 2024; the first instalment of the IMU due for the year 2025, equal to 50% of the total tax paid for the year 2024.
16.6.2025	Payment of withholding and additional taxes	Withholding agents must pay: <ul style="list-style-type: none"> the withholding taxes withheld in the month of May 2025; IRPEF surcharges withheld in the month of May 2025 on employee and assimilated income. <p>Persons who pay remuneration for self-employment or commissions may not pay the withholding taxes referred to in Articles 25 and 25-bis of Presidential Decree 600/73, by the deadline in question, if the amount of the withholding taxes operated in the months of January, February, March, April and May 2025 does not exceed exceeds EUR 100.00.</p>
16.6.2025	Cumulative payment of condominium withholdings	The condominium paying consideration for works or services contracts shall pay the withholding taxes pursuant to Article 25-ter of Presidential Decree 600/73: <ul style="list-style-type: none"> made in January, February, March, April and May 2025, of a cumulative amount of less than EUR 500.00; if the relevant payment has not already been made previously.
16.6.2025	Communication of additional data on withholdings and deductions in lieu of Form 770	Withholding agents with no more than five employees as at 31.12.2024 may communicate to the Revenue Agency <ul style="list-style-type: none"> the additional data on withholdings and deductions made in the month of May 2025 on employee or self-employed income, or similar, paid with the F24 form, by means of the special schedule approved by Revenue Agency prov. no. 25978 of 31.1.2025; in lieu of submitting the 770/2026 tax return for 2025. <p>Tax withholding agents who make use of this option must:</p> <ul style="list-style-type: none"> apply it in relation to the entire year 2025; submit the F24 form and the additional schedule exclusively through the telematic services of the Revenue Agency, directly or through an authorised intermediary. <p>As a transitional measure, the additional statement relating to withholdings and deductions made in May 2025 and paid by 16.6.2025 may be submitted to the Revenue Agency by 30.9.2025. Revenue no later than 30.9.2025.</p>
16.6.2025	Monthly VAT payment	Taxpayers registered for VAT under the monthly regime must: <ul style="list-style-type: none"> Pay VAT for the month of May 2025;

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> • pay the VAT due. <p>Persons who outsource bookkeeping to a third party and have notified the tax authorities thereof, may refer to the VAT that became due in the second preceding month when settling and paying VAT.</p> <p>If the amount due, together with that of January, February, March and April 2025, does not exceed the limit of EUR 100.00, the payment may be made together with that of the following month.</p> <p>The quarterly payment, without interest, of VAT on transactions arising from subcontracts is possible, if a deadline for payment of the price has been agreed upon after the delivery of the goods or the notification of the performance of the services.</p> <p>of the supply of services.</p>
16.6.2025	Payment of VAT balance instalment 2024	VAT-registered taxpayers who have paid the first instalment of the balance of the tax arising from the VAT return for the year 2024 (VAT Form 2025) by 17.3.2025, shall pay the fourth instalment, with interest.
16.6.2025	Taxes on amusement machines	<p>Operators of mechanical or electromechanical amusement and entertainment machines must pay the entertainment tax and VAT due:</p> <ul style="list-style-type: none"> • on the basis of the annual average flat-rate taxable amounts, which are established for the individual categories of equipment; • in relation to the machines and devices installed as of May 2025.
20.6.2025	Submission of applications for investment contributions for road hauliers	<p>Road haulage companies for hire or reward must submit to the managing body "RAM spa", no later than 4.00 p.m., applications for the booking of contributions, in relation to the fifth incentive period</p> <ul style="list-style-type: none"> • for the renewal of the vehicle fleet with vehicles with high environmental sustainability, pursuant to Ministerial Decree 18.11.2021 no. 461 and Ministerial Decree 7.4.2022 no. 148; • by certified electronic mail (PEC) to the address ram.investimentielevatasostenibilita@legalmail.it. <p>The chronological order of submission shall count.</p>
23.6.2025	Communication for tax credit for investments in Simplified Logistic Zones (ZLS)	<p>Enterprises intending to access the tax credit for investments in Simplified Logistic Zones (ZLS), pursuant to Article 13 of DL 60/2024, must submit a special communication to the Revenue Agency</p> <ul style="list-style-type: none"> • containing the amount of eligible expenses incurred from 1.1.2025 and those expected to be incurred until 15.11.2025; • exclusively electronically, using the method approved by the Agency and the "ZLS2025" <i>software</i> available on the relevant website; • directly or through an appointed person. <p>The chronological order of submission of applications is not relevant.</p>

DEADLINE	FULFILLMENT	COMMENT
<i>continued</i>		Under penalty of forfeiture of the benefit, the actual amount of the expenses incurred from 1.1.2025 to 15.11.2025 must be communicated to the Inland Revenue during the period from 20.11.2025 to 2.12.2025.
25.6.2025	Submission of INTRASTAT forms	<p>Persons who have carried out intra-Community transactions shall submit INTRASTAT forms to the Revenue Agency:</p> <ul style="list-style-type: none"> relating to the month of May 2025, either compulsorily or optional; by telematic transmission. <p>Persons who, in May 2025, exceeded the threshold for the quarterly submission of INTRA- STAT forms submit</p> <ul style="list-style-type: none"> models for the months of April and May 2025, duly marked duly marked, either compulsorily or facultually; by telematic transmission. <p>With the determination of the Customs and Excise Agency no. 493869 of 23.12.2021, the new INTRASTAT methods were approved and further simplifications for the submission of INTRASTAT forms were provided for. applicable starting with the lists for 2022.</p>
29.6.2025	Conclusion of insurance policy against catastrophic risks	<p>Large enterprises with their registered office in Italy or having their registered office abroad with a permanent establishment in Italy, which are required to be registered in the Register of Enterprises pursuant to Article 2188 of the Italian Civil Code, in order to avoid the application of penalties, must take out an insurance policy to cover damages</p> <ul style="list-style-type: none"> relating to the assets identified in Article 2424, Paragraph 1 of the Civil Code, Section Assets, Item B-II, No. 1, 2 and 3 (land and buildings, plant and machinery, industrial and commercial equipment), for any reason whatsoever used for the exercise of the business activity; directly caused by natural disasters and catastrophic events occurring on the national territory (earthquakes, floods, landslides, inundations and flooding). <p>To identify 'large' enterprises, reference should be made to the criteria of European Commission Recommendation 6.5.2003 No 361.</p> <p>Excluded from this requirement are agricultural enterprises as per Article 2135 of the Italian Civil Code, for which the National Mutual Fund for the coverage of catastrophic weather and climate damages operates.</p> <p>For fishing and aquaculture enterprises, the deadline for fulfil this obligation is instead set at 31.12.2025.</p>
30.6.2025	Filing of balance sheets and reports with the RUNTS	<p>Non-commercial Third Sector Entities (NPOs) with a financial year that coincides with the calendar year must file via the RUNTS portal</p> <ul style="list-style-type: none"> the balance sheet or cash flow statement for the year 2024; and year 2024;

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> fundraising reports for the year 2024; the social balance sheet for the year 2024, for organisations exceeding one million euros in revenue.
30.6.2025	Registration of the PEC of the directors	Companies carrying on business activities that were already established before 1.1.2025 must register a special certified electronic mail (CEM) address for each director in the Commercial Register. (PEC) for each director.
30.6.2025	730/2025 forms submitted to a professional or CAF	<p>Qualified professionals and CAF-employees must, in respect of the 730/2025 forms submitted by taxpayers between 1 and 20.6.2025</p> <ul style="list-style-type: none"> deliver to the taxpayer a copy of the tax return The CAF-employees shall, in relation to the 730/2025 forms submitted by taxpayers from 1 to 20 June 2025: deliver to the taxpayer the copy of the processed declaration and of the relevant settlement statement (form 730-3); transmit the 730/2025 forms electronically to the tax authorities. The 730/2025 forms and the forms for the allocation of the eight percent, five percent and two percent of the IR- PEF (form 730-1); telematically communicate the accounting results of the tax authorities the accounting results of the processed 730/2025 forms (730-4 forms), for the purpose of making the taxpayer's adjustments. <p>The delivery of the copy of the return to the taxpayer must in any case take place before its thematic transmission to the Revenue Agency.</p>
30.6.2025	Form 730/2025 obligations submitted to the withholding agent	<p>With regard to the 730/2025 forms submitted by taxpayers from 1 to 20.6.2025, the tax withholding agents providing direct tax assistance must</p> <ul style="list-style-type: none"> deliver to the taxpayer the copy of the declaration the taxpayer a copy of the processed declaration and of the related settlement statement (Form 730-3); transmit the 730/2025 forms electronically to the tax the 730/2025 forms, directly or through an authorised intermediary; electronically notify the Revenue Agency of the accounting the accounting results of the processed 730/2025 forms (730-4 forms), directly or through an authorised intermediary, for the purpose of making the taxpayer's adjustments. <p>The delivery to the taxpayer of the copy of the declaration must in any case take place before its thematic transmission to the Revenue Agency.</p> <p>The envelopes containing the forms for the destination of the eight, five and two per thousand of the IRPEF (730-1 forms) must be delivered to an intermediary authorised to the telematic transmission or to an office authorised to the telematic transmission. telematic transmission or to a post office.</p>
30.6.2025	Tax payments from the REDDITI PF 2025 form	Individuals submitting the REDDITI PF 2025 form must make the payment without the 0.4% surcharge:

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> of the balance for the year 2024 and of the first instalment, if any, for the year 2025 relating to IRPEF, the "cedo- lare secca" on leases, IVIE, IVAFE and the tax on the value of crypto- assets; the balance for the year 2024 relating to additional IR- PEF and the possible advance payment for the year 2025 of the municipal surtax; of the balance for the year 2024 and of the first instal- account for the year 2025 relating to the substitute tax (15% or 5%) for taxpayers falling under the flat-rate tax regime <i>pursuant to</i> Law 190/2014; of the balance for the year 2024 and of any first ac- account for the year 2025 relating to the 5% substitute tax for so-called "minimum taxpayers" (Article 27 of Law Decree 98/2011); other taxes due on the basis of the tax return tax returns. <p>In general, these payments can be made in instalments.</p>
30.6.2025	Payments of INPS contributions from the REDDITI PF 2025 form	<p>Individuals enrolled in the INPS artisans' or tradesmen's scheme, or in the INPS separate scheme <i>ex</i> L. 335/95 as self-employed workers, must make the payment, without the 0.4% surcharge, of the</p> <ul style="list-style-type: none"> balance of contributions for the year 2024; first advance payment of contributions for the year 2025. <p>These payments may be made in instalments.</p>
30.6.2025	Tax payments from the REDDITI SP 2025 form	<p>Partnerships and persons treated as such must make the payment, without the 0.4 % surcharge, of the taxes due on the basis of the income tax return (e.g. substitute and additional taxes, IVIE and IVAFE for simple partnerships).</p> <p>In general, these payments can be made in instalments.</p>
30.6.2025	REDDITI SC and ENC 2025 tax payments	<p>IRES taxpayers with a tax year coinciding with the calendar year who have approved (or should have approved) their financial statements or accounts by 31.5.2025, or who do not have to approve their financial statements or accounts, must pay, without a 0.4% surcharge, the balance of the taxes due for 2024 or the advance payment for 2025 (e.g., IRES, related surcharges and substitute taxes, IVIE and IVAFE for non-commercial entities).</p> <p>In general, these payments can be made in instalments.</p>
30.6.2025	IRAP payments	<p>Partnerships and persons treated as such, and IRES entities with a tax period coinciding with the calendar year that have approved (or should have approved) the financial statements by 31.5.2025, or that do not have to approve the financial statements, must make the payment, without the 0.4% surcharge:</p> <ul style="list-style-type: none"> of the IRAP balance for the year 2024; of any first IRAP advance for the year 2025. <p>These payments may be made in instalments.</p>

DEADLINE	FULFILLMENT	COMMENT
30.6.2025	VAT balance payment 2024	Persons registered for VAT must pay the VAT balance for 2024, resulting from the 2025 VAT form, if not yet paid, with 0.4% interest for each month or fraction of a month after 17.3.2025. This payment may be paid in instalments.
30.6.2025	VAT payment from tax reliability indexes	Natural persons with VAT registration number, partnerships and persons treated as such, and IRES taxpayers with a tax period coinciding with the calendar year who have approved (or should have approved) their financial statements or accounts by 31.5.2025, or who do not have to approve their financial statements or accounts, to whom the summary tax reliability indices (ISA) are applicable, must pay the VAT due on the increased revenues or remuneration declared to improve their reliability profile, without a 0.4% surcharge. This payment may be paid in instalments.
30.6.2025	Payment of Chamber of Commerce fees	Sole proprietorships, partnerships, and IRES persons with a tax year coinciding with the calendar year who have approved (or should have approved) their balance sheet or accounts by 31.5.2025, or who do not have to approve their balance sheet or accounts, must pay the annual fee to the Chamber of Commerce for their main office and their main place of business, without a surcharge of 0.4%. of Commerce for the head office and local units.
30.6.2025	Instalment payments for revaluation of business assets	Individuals carrying on a business activity, with a tax period coinciding with the solar year, must make the payment of the instalment of the substitute taxes due for <ul style="list-style-type: none"> the revaluation of business assets carried out in the two-year period. launch to 31.12.2022; the redemption of the revaluation asset balance the realignment of the civil and fiscal values of assets.
30.6.2025	Payments arising from the 730/2025 forms	Individuals submitting Form 730/2025 in the "without withholding agent" mode, which makes the corresponding adjustments, must pay the debit amounts deriving from Form 730/2025 using the F24 payment method, without the 0.4% surcharge. In general, these payments may be made in instalments.
30.6.2025	Payments arising from the 730/2025 forms	Individuals submitting the 730/2025 form must make payments by means of the F24 form, without the 0.4% surcharge, of the debit amounts deriving from the 730/2025 form concerning <ul style="list-style-type: none"> the substitute tax on tips in the tourist sector hotel and reception sector (line C16); the taxes settled in the new Schedule M, with the exception of the 20% advance payment for income subject to separate taxation; substitute taxes on capital gains of a financial nature, settled in the new financial gains, settled in the new Schedule T; IVIE and IVAFE on foreign investments and assets of a financial or patrimonial nature (Schedule W); the tax on the value of crypto-assets (Schedule W).

DEADLINE	FULFILLMENT	COMMENT
<i>segue</i>		<p>The above-mentioned payments with the F24 form must be made even if there is a tax withholding agent who will have to make the adjustments resulting from the 730/2025 form, as they do not fall under the regulations governing adjustments.</p> <p>In general, such payments can be made in instalments.</p>
30.6.2025	2024 IMU declaration	<p>IMU taxpayers, other than non-commercial entities, must submit the declaration for the year 2024, if compulsory</p> <ul style="list-style-type: none"> by paper delivery or dispatch, or by PEC or telematically (directly or through qualified intermediaries); the telematic mode is compulsory if the declaration concerns the exemption of property occupied illegally by third parties; using the model approved by Ministerial Decree 24.4.2024. <p>Non-commercial entities must submit the declaration for the year 2024:</p> <ul style="list-style-type: none"> exclusively online, directly or through authorised intermediaries; using the specific form approved by Ministerial Decree 24.4.2024.
30.6.2025	Declaration and payment of "exit tax"	<p>Companies that have transferred their residence abroad and that by 30.6.2025 pay the balance relating to the last tax period of residence in Italy must submit to the competent Revenue Agency office the communication:</p> <ul style="list-style-type: none"> concerning the option for suspension or instalment of the tax due following the transfer (so-called "exit tax"); together with the relevant documentation. <p>In the case of an instalment plan, the first instalment must also be paid within this deadline.</p>
30.6.2025	Submission of 'web tax' declaration for 2024	<p>Persons performing digital services and exceeding the revenue thresholds must submit the declaration for the 3 per cent tax due on the taxable revenues derived from the provision of digital services in Italy in 2024.</p> <p>Companies are required to file the tax return if they, alone or as a group, have realised in 2023, jointly</p> <ul style="list-style-type: none"> a total amount of revenues, wherever realised, of at least at least EUR 750 million; an amount of revenues from digital services realised in Italy of at least EUR 5.5 million. <p>For the fulfilment of the obligations in corporate groups, a special group company must be appointed.</p>
30.6.2025	Publication of contributions and subsidies received from public authorities	<p>Companies that are not required to prepare Notes to the Financial Statements must publish on their website, or on the digital portal of the trade association to which they belong, information on</p> <ul style="list-style-type: none"> subsidies, benefits, contributions or aid, in cash or in kind, not of a general nature and without consideration, remuneration or compensation,

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<p>actually disbursed by public administrations in the previous year;</p> <ul style="list-style-type: none"> of a total amount equal to or greater than 10,000.00 euro per year. <p>The obligation to publish this information on their website or digital portal also concerns</p> <ul style="list-style-type: none"> companies that draw up financial statements in abridged form abbreviated form, if they have not fulfilled the obligation in the notes to the financial statements; ONLUSes and other associations and foundations, if they have not fulfilled the obligation in the Notes to the Financial Statements (if prepared).
30.6.2025	Submission of "sport <i>bonus</i> " applications	<p>Persons with a business income who intend to benefit from the 65% tax credit for donations to be made in 2025 for the maintenance and renovation of public sports facilities and for the construction of new public sports facilities, must submit the relevant application:</p> <ul style="list-style-type: none"> to the Department for Sport at the Presidency of the Council of Ministers; through the special platform available on the website https://avvisibandi.sport.governo.it. <p>Applications are processed in the order in which they are received, until the available resources are exhausted.</p> <p>From 15.10.2025 a new "window" will open for the submission of applications.</p>
30.6.2025	Disclosure of insurance claims data to the tax authorities	<p>Undertakings, intermediaries and all other operators in the insurance sector must electronically transmit to the tax authorities</p> <ul style="list-style-type: none"> data relating to the year 2024 concerning the amount of the sums of money paid for any reason to injured parties under insurance contracts of any class; using the Data Interchange System (SID); using the control and preparation <i>software files</i> made available free of charge by the Inland Revenue Service.
30.6.2025	Submission by post of the REDDITI PF 2025 model	<p>Individuals who are not obliged to submit the REDDITI PF 2025 form electronically may submit it at a post office.</p> <p>Alternatively, the declaration must be submitted electronically</p> <ul style="list-style-type: none"> directly or by using authorised intermediaries authorised intermediaries; by 31.10.2025.
30.6.2025	Submission of certain parts of the model in post PF INCOME 2025	<p>Individuals submitting Form 730/2025 may submit to a post office certain boxes of Form REDDITI PF 2025 (RM, RU and RS) to indicate income or data that are not provided for in Form 730/2025. Form AC of the REDDITI PF 2025 model must be submitted if framework K of the model is not completed</p>

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<p>730/2025.</p> <p>Alternatively, these forms must be submitted the- lementically:</p> <ul style="list-style-type: none"> • directly or by using authorised intermediaries. • intermediaries; • by 31.10.2025.
30.6.2025	Regularisation of model INCOME MODEL PF 2024	<p>Individuals who file the RED- DITI PF 2025 form in the Post Office may regularise, by means of voluntary repentance, with the reduction of penalties to one-eighth of the minimum:</p> <ul style="list-style-type: none"> • the incorrect submission of the RED- DITI PF 2024 return relating to 2023; • omitted, insufficient or late payments of 2024. <p>Violations committed in 2023 may also be regularised:</p> <ul style="list-style-type: none"> • in the year 2023, with a reduction of penalties to one seventh of the minimum • in previous years, with a reduction of the sanctions to one sixth of the minimum. <p>Regularisation is effected by</p> <ul style="list-style-type: none"> • the payment of the unpaid amounts, legal interest and the reduced penalties provided for the various infringements; • the submission of any supplementary declarations. • grative declarations, if any.
30.6.2025	Obligations of deceased persons	<p>Heirs of deceased persons by 28.2.2025 may:</p> <ul style="list-style-type: none"> • submit at a post office the RED- DITI PF 2025 to which the deceased was liable; • regularise, by means of voluntary amends, in relation to the work of the deceased, the incorrect submission of returns for 2023 and previous years and the omitted, insufficient or late payments for 2024 and previous years. <p>Alternatively, the declaration must be submitted electronically by 31.10.2025.</p> <p>In such a case, the deadline for the voluntary repayment shall also be postponed to that date.</p>
30.6.2025	Payment of annual contribution for "impatriate" professional sportsmen and sportswomen	<p>Professional "impatriate" sportsmen and sportswomen, with contracts in force on 20.5.2022 or stipulated by 31.12.2023 and who meet the requirements, must</p> <ul style="list-style-type: none"> • pay the appropriate contribution of 0.5% to benefit from the facilitated regime for the previous tax period; • notify the Department for Sport of the Presidency of the dence of the Council of Ministers that they have joined the facilitated regime and the amount paid.
30.6.2025	Declaration and payment of VAT under the "IOSS" regime	<p>Taxable persons who have joined the special "IOSS" regime must submit to the Revenue Agency, electronically, the declaration for the month of May 2025 concerning distance sales of imported goods:</p>

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> not subject to excise duty; dispatched in consignments of an intrinsic value not exceeding 150.00 euro; intended for a consumer in a Member State of the European Union. <p>The declaration must also be submitted in the absence of transactions covered by the scheme.</p> <p>The VAT due on the basis of this declaration must also be paid within the time limit in accordance with the rates of the Member State in which the supply is deemed to have taken place.</p> <p>supply is deemed to have taken place.</p>
30.6.2025	Self-certification for exclusion from the RAI licence fee for the second semester 2025	<p>Individuals who are the owners of electricity supplies for residential domestic use must submit a self-certification in order to be excluded from the payment of the RAI fee, with effect for the second half of 2025, in the case of</p> <ul style="list-style-type: none"> they do not own a television set by of any member of the registered family, in any of the homes for which the declarant is the holder of an electricity supply contract; non detention, by any member of the registered <p>The self-certification must be submitted: a self-certification must be submitted in the form of a declaration of termination of the radio and television subscription.</p> <p>The self-certification must be submitted</p> <ul style="list-style-type: none"> by completing the appropriate form approved by the Revenue Office; by sending it, in a registered letter without an envelope, to the Inland Revenue Agency, Turin Office 1, S.A.T. - Sportello abbonamenti TV, Casella Postale 22, 10121, Torino; or by telematic transmission, directly or through an intermediary, directly or through an authorised intermediary, or by certified electronic mail (PEC).
30.6.2025	Registration of contracts of leases	<p>The contracting parties shall provide for</p> <ul style="list-style-type: none"> the registration of new leases of real estate with effect from the beginning of June 2025 and the payment of the relevant registration tax; the payment of the registration tax also for ren the payment of the registration tax also for renewals and annuities of leases starting in June 2025. <p>For registration it is compulsory to use the "RLI model" approved by Revenue Agency prov. 19.3.2019 no. 64442.</p> <p>For the payment of the relevant taxes, it is mandatory to use the "F24 versamenti con elementi identificativi" (F24 ELIDE) model, indicating the appropriate tax codes established by the Agency of the Inland Revenue.</p>

DEADLINE	FULFILLMENT	COMMENT
30.6.2025	Communication of short-term rental contracts	<p>Real estate intermediaries, including the operators of telematic portals, must electronically communicate to the Revenue Agency the data</p> <ul style="list-style-type: none"> • of short lease contracts concluded in 2024 by natural persons, outside the exercise of a business activity, including subleases and leases to third parties for a consideration by the lessee; • for which no deductions have been made. <p>For contracts relating to the same property and concluded by the same lessor, the data disclosure may be made in aggregate form.</p>
30.6.2025	Declaration of tourist tax and contribution tourist tax	<p>Managers of accommodation facilities and intermediaries involved in the payment of short lets must submit the declaration of the tourist tax and visitor's tax:</p> <ul style="list-style-type: none"> • with reference to the year 2024; • electronically, also via an approved intermediary; • using the form approved by Ministerial Decree 29.4.2022.