

Tax Compliance, Assessment, Litigation, and Penalties – New Developments under Legislative Decree No. 81 of June 12, 2025

1. INTRODUCTION

Legislative Decree No. 81 of June 12, 2025, published in the Official Gazette No. 134 of June 12, 2025, introduces amendments and additions to the regulations concerning:

- tax compliance;
- the two-year preventive agreement (concordato preventivo biennale);
- tax assessment, litigation, and penalties.

This document outlines the main innovations introduced by Legislative Decree 81/2025, excluding those related to the two-year preventive agreement, which were discussed in a previous circular.

Effective Date

Legislative Decree 81/2025 entered into force on June 13, 2025 (the day after its publication in the Official Gazette).

2. PROFITABILITY COEFFICIENTS UNDER THE FLAT-RATE TAX REGIME

Regarding the determination of income under the flat-rate tax regime referred to in Law 190/2014, Article 1 of Legislative Decree 81/2025 establishes the applicability of the profitability coefficients set out in the Table annexed to said Law 190/2014, pending the reformulation of the same based on the new ATECO 2025 classification.

For the 2024 tax year, taxpayers using the flat-rate regime must indicate the following in the REDDITI PF 2025 tax return:

- the code of the primary activity, based on the ATECO 2025 classification, in line LM21, column 4;
- the code from the previous ATECO 2007 classification in lines LM22 to LM27, for the purpose of identifying the appropriate profitability coefficient.

3. VAT PAYMENT ON REVERSE CHARGE PURCHASES FOR FLAT-RATE TAXPAYERS

Article 6 of Legislative Decree 81/2025 introduces the possibility for taxpayers under the flat-rate regime (Law 190/2014) to make quarterly VAT payments on the purchase of goods or services subject to the reverse charge mechanism.

3.1 PAYMENT DEADLINES

For purchases made under the reverse charge mechanism—both "domestic" (e.g., construction

services) and "foreign" (e.g., acquisitions from suppliers not established in Italy)—flat-rate taxpayers may pay VAT using the F24 form by the 16th day of the second month following each calendar quarter.

3.2 COMPLIANCE OBLIGATIONS

For such purchases, flat-rate regime taxpayers are required to:

- supplement the invoice received from the supplier with the applicable VAT rate and amount (if the supplier is established within the European Union);
- issue a self-invoice (if the supplier is established outside the European Union).

3.3 EFFECTIVE DATE

The provision introducing quarterly VAT payment does not specify a formal effective date. Therefore, all purchases whose VAT-effective date is on or after June 13, 2025 (the effective date of Legislative Decree 81/2025), should fall under the new rules.

4. ELECTRONIC SUBMISSION OF CERTIFICAZIONI UNICHE FOR SELF-EMPLOYMENT INCOME AND COMMISSIONS

Article 4, paragraph 1, of Legislative Decree 81/2025 redefines the deadline for the electronic submission to the Italian Revenue Agency (Agenzia delle Entrate) of Certificazioni Uniche (CU) that exclusively report:

- income from self-employment activities carried out as part of a habitual professional or artistic practice;
- or commissions relating to non-occasional services within relationships such as brokerage, agency, mediation, commercial representation, or business procurement.

Starting from 2026, the electronic submission of such Certificazioni Uniche must be made **by April 30**, replacing the following previous deadlines:

- **March 31** for CUs relating to habitual self-employed individuals;
- **March 16** for CUs reporting commissions earned by individuals;
- **October 31** (the deadline for filing Form 770) for CUs relating to commissions earned by entities other than individuals, as these incomes are not reportable through the pre-filled tax return system.

5. AVAILABILITY OF PRE-FILLED TAX RETURNS

Due to the new deadline for submitting the above-mentioned Certificazioni Uniche, Article 4, paragraph 2, of Legislative Decree 81/2025 postpones—from April 30 to May 20, starting from 2026—the deadline by which the Revenue Agency must make pre-filled tax returns available for individuals earning income **other than employment income and equivalent income**.

The new May 20 deadline will apply beginning with the **2026 pre-filled tax returns (modelli REDDITI PF 2026)**, which refer to the 2025 tax year for individuals with income other than that from employment or similar sources.

The **April 30 deadline** remains applicable for making pre-filled returns available for individuals whose income consists of **employment income or similar (modelli 730 and REDDITI PF)**.

6. INVOICING FOR HEALTHCARE SERVICES TO INDIVIDUALS – PERMANENT BAN ON ELECTRONIC INVOICING VIA SDI

Article 2 of Legislative Decree 81/2025 makes **permanent** the ban on electronic invoicing through the **Sistema di Interscambio (Sdi)** for the provision or supply of **healthcare services to individuals**.

This is implemented by removing from Article 10-bis of Decree-Law 119/2018 the reference to the transitional tax years (2019 to 2025) during which the ban was in effect.

As a result, the issuance of invoices in **non-Sdi format** (either analog or electronic) is permanently required:

- for entities required to transmit data to the **Tessera Sanitaria system**, with regard to invoices whose data must be sent to that system (pursuant to Article 10-bis of DL 119/2018);
- for entities **not** required to transmit data to the Tessera Sanitaria system, regarding invoices for **healthcare services provided to individuals** (based on the explicit reference made by Article 9-bis, paragraph 2, of DL 135/2018 to Article 10-bis of DL 119/2018).

7. TRANSMISSION OF HEALTHCARE EXPENSE DATA TO THE TESSERA SANITARIA SYSTEM – RESTORATION OF THE ANNUAL DEADLINE

Article 5 of Legislative Decree 81/2025 restores the **annual deadline**—instead of the previous semi-annual deadline—for transmitting data related to healthcare expenses incurred by individuals to the **Tessera Sanitaria System**, for the purpose of pre-filling income tax returns.

The new annual deadline:

- will be established by a future decree issued by the Ministry of Economy and Finance;
- will apply to data related to the **2025 tax year** onwards.

As a result of this change, the **September 30, 2025 deadline** for the transmission of data concerning healthcare expenses incurred in the first half of 2025 (January–June) is no longer applicable.

8. RECEIPTS FOR ELECTRIC VEHICLE CHARGING SERVICES

Article 3 of Legislative Decree 81/2025 introduces specific rules for **the storage and transmission of receipts** by providers of **electric vehicle charging services** via charging stations, taking into account the **technical and regulatory specificities** of such services (see Regulation EU No. 1804 of September 13, 2023). Accordingly, Article 2 of Legislative Decree 127/2015—governing “electronic receipts”—is amended with the addition of new paragraph **1-ter**.

According to the accompanying explanatory report, since some operators offer EV charging services via stations **without customer identification**, the new rules for storing and transmitting receipts for these operations are expected to **exclude any customer information**.

8.1 IMPLEMENTING MEASURES

The definition of the information to be transmitted, along with the procedures and deadlines for data storage and transmission, will be determined by a **future measure** issued by the Italian Revenue Agency.

8.2 ADJUSTMENT OF THE PENALTY FRAMEWORK

Following the introduction of these new rules, Article 3, paragraph 2, of Legislative Decree 81/2025 updates the penalty provisions regarding **violations related to receipt recording**. Specifically, Articles 6, paragraph 2-bis, and 11, paragraph 2-quinquies, of Legislative Decree 471/1997 are amended so that the following penalties now also apply to EV charging services:

- a **penalty of 70% of the VAT due** in cases of omitted, late, incomplete, or inaccurate storage or transmission of receipts;
- a **fixed penalty of €100** (up to a maximum of €1,000 per quarter) for each omitted, late, incomplete, or inaccurate transmission that **does not affect the correct tax settlement**.

9. TAX SETTLEMENT THROUGH AGREEMENT (ACCERTAMENTO CON ADESIONE)

The **tax settlement procedure through agreement**, governed by Legislative Decree 218/1997, was previously amended by Legislative Decree 13/2024. For assessment notices subject to **prior discussion** (contraddittorio preventivo) under Article 6-bis of Law 212/2000 and issued from **April 30, 2024**, the tax authority must send the taxpayer a **draft assessment notice**.

Upon receiving this draft, the taxpayer may:

- submit **written observations** within 60 days to initiate a preliminary discussion;
- submit a **request for settlement** within 30 days under Article 5 of Legislative Decree 218/1997;
- choose not to act.

The request for settlement may be submitted:

- upon receipt of the draft notice, or
- after receiving the final assessment notice, but no later than 15 days from its notification.

If the settlement process based on the draft fails, the taxpayer **cannot resubmit** a settlement request.

9.1 NEW CASES OF INELIGIBILITY

Article 21 of Legislative Decree 81/2025 introduces additional cases in which the taxpayer **may not submit a second settlement request** upon receipt of the final assessment notice, specifically when:

- a settlement request was already submitted during a tax audit (pursuant to Article 6, paragraph 1, of Legislative Decree 218/1997);
- after the draft notice, the parties initiated a settlement procedure arising from the taxpayer's observations, but the process failed (Article 6, paragraph 2-ter, of Legislative Decree 218/1997).

9.2 SCOPE OF APPLICATION

These changes apply:

- to **direct taxes and VAT** (under Article 6 of Legislative Decree 218/1997), and
- to **other indirect taxes**, excluding VAT, such as **registration tax, inheritance and gift tax, mortgage and cadastral taxes** (under Article 12 of the same decree).

10. RECOVERY OF FISCAL MEASURES CONSTITUTING STATE AID

Article 23 of Legislative Decree 81/2025, by amending Articles 38-bis and 43 of Presidential Decree 600/1973, establishes that the Italian Revenue Agency may notify **assessment notices** and **recovery orders** concerning **fiscal measures constituting State aid** by **December 31 of the eighth year** following the year in which the aid was declared, received, utilized, or in which the violation occurred.

10.1 STARTING POINT FOR THE TIME LIMITS

The statute of limitations for issuing such notices runs from the moment of declaration, receipt, utilization of the aid, or occurrence of the breach.

For instance, in the case of **ineligible or non-existent tax credits**, the relevant date is that of the offsetting.

10.2 SCOPE OF APPLICATION

The provision applies to **fiscal measures constituting State aid and de minimis aid**, including:

- **automatic aid** (i.e., aid not subject to a formal granting decision);
- **semi-automatic aid**, where a formal granting or authorization decision exists, but the benefit amount is only determined upon submission of the tax return.

11. ABOLITION OF THE 85-DAY EXTENSION OF LIMITATION AND EXPIRATION PERIODS

Article 67, paragraph 1, of Decree-Law 18/2020 suspended the **limitation and expiration periods** relating to the activities of tax authorities from **March 8 to May 31, 2020**, i.e., for **85 days**.

This effectively extended by 85 days any deadlines for tax actions due at the end of the year or during that period.

11.1 END OF THE SUSPENSION

Article 22 of Legislative Decree 81/2025 establishes that **this 85-day extension will no longer apply as of December 31, 2025**.

11.2 SCOPE OF APPLICATION

This change affects tax years with **missed tax filings**, including:

- **2017** (return due in 2018), previously extended to March 26, 2026, now expiring **December 31, 2025**;
- **2018** (return due in 2019), previously extended to March 26, 2027, now expiring **December 31, 2026**;
- **2014 and 2015**, if the **doubling of the time limits** applies for criminal violations, originally extended to March 26, 2026, and March 26, 2027, now expiring on **December 31, 2025** and **December 31, 2026**, respectively.

12. PROCEDURAL COMPLIANCE (ACQUIESCENZA PROCESSUALE) – SCOPE OF APPLICATION

Article 18 of Legislative Decree 81/2025 amends Article 5 of Legislative Decree 87/2024, clarifying that the **starting date of September 1, 2024**, for application of the **procedural compliance regime** under the new Article 17-bis of Legislative Decree 472/1997, **does not apply**.

Article 17-bis allows the taxpayer to **settle a tax dispute with a one-third reduction in penalties** when **partial self-correction (autotutela)** occurs during litigation. The rule will now also apply to **pending tax cases**, not only to violations committed after September 1, 2024.

Failure to Appeal

Under the changes introduced by Article 19, paragraph 1, letter c), of Legislative Decree 81/2025 to Article 17-bis of Legislative Decree 472/1997, settlement with reduced penalties will also be possible **even if the taxpayer did not appeal** the act subject to partial self-correction, provided that the taxpayer **submitted a self-correction request within the timeframe for appeal**.

13. SETTLEMENT BEFORE THE SUPREME COURT – SCOPE OF APPLICATION

Article 16(3) of Legislative Decree 81/2025 introduces paragraph 2-bis into Article 4 of Legislative Decree 220/2023, thereby extending **out-of-court settlements to all cases pending before the Court of Cassation**, including those initiated **before January 5, 2024**.

Previously, the possibility of reaching a settlement before the Court of Cassation—introduced by Legislative Decree 220/2023—**only applied to appeals filed after January 5, 2024**.

14. CERTIFICATION OF DOCUMENT CONFORMITY IN ELECTRONIC TAX PROCEEDINGS

In the context of electronic tax litigation, Legislative Decree 220/2023 added paragraph 5-bis to Article 25-bis of Legislative Decree 546/1992. This provision requires a **declaration of conformity** for paper documents that are scanned and filed in digital format (PDF) via the SIGIT system.

Starting from **first- and second-instance appeals served as of September 2, 2024**, the lawyer or public representative must **certify the conformity** of any paper document submitted—**failing which the evidence is inadmissible**.

Article 16(1)(a) of Legislative Decree 81/2025 clarifies that the conformity must be attested between the **paper document (original, certified copy, or simple copy) received or issued** by the party and the **PDF file** uploaded to the SIGIT system.

The certification refers to **the paper document in the lawyer's possession**, not necessarily to the original document (which may no longer exist).

15. REINTRODUCTION OF MINIMUM PENALTIES FOR REGISTRATION TAX

Article 20 of Legislative Decree 81/2025 amends Article 69 of Presidential Decree 131/1986 by **reintroducing minimum penalty amounts** for failure or delay in registering documents:

- **€250.00** for omitted registration;
- **€150.00** for late registration (if the delay does not exceed 30 days).

Following the new rules:

- In cases of **omitted registration**, the penalty of 120% of the due tax will not be less than **€250.00**;
- For **late registration** (within 30 days), the penalty of 45% of the due tax will not be less than **€150.00**.

Note: In the past, these minimum penalties created issues for **lease contracts**, where the **minimum registration tax is €67.00**, thus significantly **lower than the reintroduced minimum penalties**.

16. CRIMINAL THRESHOLDS FOR CUSTOMS DUTIES AND BORDER TAXES

Article 17 of Legislative Decree 81/2025 revises the **thresholds for criminal liability** in relation to **customs duties and other border-related taxes**, including **import VAT**.

- For border taxes **other than customs duties**, the criminal threshold is increased from **€10,000.00 to €100,000.00**;
- The threshold for **customs duties** remains at **€10,000.00**.

Thus, an **administrative fine from 100% to 200%** of the border taxes due, unduly claimed, or unduly refunded applies (except in the presence of aggravating circumstances under Article 88 of Legislative Decree 141/2024) in smuggling cases, **unless**:

- The amount of **customs duties** exceeds €10,000.00;
- The total amount of **non-customs border taxes** exceeds €100,000.00.

The penalty framework is further adjusted in the presence of aggravating circumstances, with different treatments for **customs duties** and **other border taxes**.

16.1 ADMINISTRATIVE CONFISCATION

In cases of **administrative violations**, confiscation of the goods involved in the offence is possible. However, Article 17 of Legislative Decree 81/2025 excludes confiscation **if the customs declaration revision was initiated by the taxpayer, provided** the request is submitted **before** the taxpayer becomes formally aware of any audit, inspection, verification, or criminal or administrative investigation.

16.2 VOLUNTARY DISCLOSURE (RAVVEDIMENTO OPEROSO)

Article 17 also states that **smuggling offences** (except where aggravating circumstances apply) **will not be criminally punishable** if the taxpayer makes use of **voluntary disclosure** by paying:

- The **border taxes due**;
- **Related penalties and interest**.

Payment must be made **before** the offender is formally notified of any inspection, audit, or start of administrative or criminal proceedings.