THE WEEK IN BRIEF

News

DIRECT TAXES
Income from Self-Employment – Aggregation and Reorganization of Professional Firms – Contribution of a Practice to a Dental Services Limited Company – Tax Neutrality Regime – Conditions
(*Italian Revenue Agency Ruling No. 148 of June 4, 2025*)

With ruling No. 148 of June 4, 2025, the Italian Revenue Agency expressed its opinion for the first time on the tax neutrality regime granted to aggregation and reorganization operations of professional firms under Art. 177-bis of the Italian Income Tax Code (TUIR), introduced by Art. 5(1)(d) of Legislative Decree No. 192/2024.

Tax-Neutral Transactions
The tax neutrality regime under Art. 177-bis of the TUIR applies to the following operations:

- Contributions of professional practices into companies carrying out regulated professional activities under the professional orders system referred to in Art. 10 of Law No. 183/2011 (Art. 177-bis(1) of the TUIR);
- Contributions of professional practices into companies carrying out regulated professional activities under systems other than those of Art. 10 of Law No. 183/2011 (Art. 177-bis(2)(a) of the TUIR);
- Transfers of professional practices into professional associations or simple partnerships established for the joint practice of professions (Art. 177-bis(2)(b) of the TUIR);
- Transformations, mergers, and demergers involving:
    - Companies engaged in regulated professional activities;
    - Professional associations or simple partnerships formed for joint practice of professions;

    - Between such companies and associations/partnerships (Art. 177-bis(2)(c) of the TUIR);
- Transfers of individual professional practices due to death or by gratuitous act (Art. 177-bis(2)(d) and (3) of the TUIR).

Effective Date
The Revenue Agency first referred to Art. 6(1) of Legislative Decree No. 192/2024, which provides that the rules in Art. 5 apply "for the determination of self-employment income" produced from the tax period in effect on the date of entry into force of the decree (i.e., from tax year 2024). However, the application of this provision has raised some uncertainties, as Art. 6 refers to "the determination of self-employment income," but the rules under Art. 5(1)(d) of the decree may also affect the calculation of business income.
Moreover, paragraphs 2 and 3 of Art. 5 regulate the effects of extraordinary transactions of professional practices for VAT and registration tax purposes. On this matter, the Revenue Agency merely cited the effective date provision, without providing specific clarifications on its general applicability for income taxes, VAT, and registration tax.

Companies Carrying Out Regulated Professional Activities
The tax authorities also addressed the concept of "companies for the exercise of regulated professional activities within the professional order system."
According to the Agency, this category includes "all companies performing activities regulated by professional orders."
This includes professional associations (STPs) under Art. 10 of Law No. 183/2011 (explicitly referred to in Art. 177-bis), law firms (STAs) under Art. 4-bis of Law No. 247/2012 (mentioned as an example in the explanatory report to Legislative Decree No. 192/2024), and other companies engaged in activities regulated by professional bodies.

The Agency therefore concluded that the contribution of a dental practice by a professional association to an srl (limited liability company) established for the actual performance of dental activities may benefit from the tax neutrality regime under Art. 177-bis of the TUIR, provided that the requirements of Art. 1, paragraphs 153–156 of Law No. 124/2017 and the relevant sector regulations are met.

Continuation of Professional Activity
According to the Italian Revenue Agency, the tax neutrality regime applies to the “unitary set of tangible and intangible assets” which, following the contribution, “continues to be exclusively allocated to the exercise of dental practice.”

Art. 177-bis of Presidential Decree No. 917 of December 22, 1986
Italian Revenue Agency Ruling No. 148 of June 4, 2025
Il Quotidiano del Commercialista, June 5, 2025 – “Tax-neutral contribution of a professional practice to a dental limited company” – Cotto, Sgattoni
Il Sole 24 Ore, June 5, 2025, p. 32 – “Professions, neutrality regime for companies” – Al.Cap.
Technical Sheet No. 844.09 in Update 2/2025 – “New rules on extraordinary transactions for professionals” – Cotto, Sgattoni
Eutekne Guides – Direct Taxes – “Professional associations – Extraordinary transactions” – Cotto A., Sgattoni C.

DIRECT TAXES

Corporate Income Tax (IRES) – Capital Gains – Participation Exemption – Requirements for Exemption – Requirement of Commercial Activity – Start-up Activity – Construction of a Building for Hotel Use

(*Italian Supreme Court Order No. 14800 of June 2, 2025*)

Order No. 14800 of June 2, 2025, issued by the Italian Supreme Court, addressed the requirement of conducting a business activity under Art. 87(1)(d) of the Italian Income Tax Code (TUIR) for the application of the **participation exemption (PEX)**, which allows for a 95% exemption on capital gains from the sale of shareholdings by IRES taxpayers.

Requirement of Conducting a Business Activity for PEX

To apply the PEX regime, which allows for a 95% exemption on capital gains from the sale of shareholdings by IRES taxpayers, Art. 87 TUIR requires that the shareholding be in a company that effectively carries out a commercial activity.
Moreover, it explicitly rules out, without room for rebuttal, the existence of such a commercial nature (**commercialità**) if the company's assets are mainly invested in real estate **other than** facilities or buildings **directly used** in the business.

According to Art. 87(2) TUIR, this commercial activity must be continuously carried out from the beginning of the third tax year prior to the one in which the capital gain is realized.

Construction of a Property for Hotel Use as a Preparatory Activity

The case involved a company whose only activity up to the point of share transfer was the **construction of a single real estate asset**.
Furthermore, the company did **not generate any revenue** in the three years preceding the sale.

The Revenue Agency argued that only **from the moment the property was actually used for hotel operations** (which, in this case, began in 2010) could the participation exemption be applied upon transfer of the shares by the shareholder.

The ruling examines whether a **preparatory activity**—in this case, constructing a building intended for hotel use—can qualify as commercial activity, particularly where the company's stated purpose was to run such a business and it began operating in the property starting in 2010.

The Supreme Court concluded that the presumption **excluding commercial activity** under Art. 87(1)(d) **does not apply** in cases where the assets (buildings) are **under construction** and intended for **future use in the company's core business**.

Specifically, **instrumentality** is determined by the necessity that such buildings be "**directly used**" in the conduct of the business activity.

Legal Principle

With regard to the participation exemption regime, the following legal principle is affirmed:
"For the purposes of the benefit provided under Article 87, paragraph 1 of the Italian Income Tax Code (TUIR) — i.e., the 95% capital gains exemption — the requirement set forth in letter d), relating to the carrying out of a commercial enterprise by the participated company, is not to be considered unmet under the conclusive presumption (iuris et de iure) contained in the same letter, where the business-use property is still under construction, since such activity is aimed at

equipping the enterprise with an autonomous organizational structure, provided that it is subsequently demonstrated that entrepreneurial activity has indeed commenced within the same property."
Therefore, even the construction phase of a hotel building — when actually followed by business activity — by a company whose corporate purpose aligns with such use, fully qualifies as business use of the property for the purposes of the participation exemption.

Art. 87, para. 1 of Presidential Decree No. 917 of 22 December 1986
Il Quotidiano del Commercialista – 4 June 2025: "The Construction Phase of the Hotel Property Is Relevant for PEX Purposes" – Corso, Sanna
Italian Supreme Court, 2 June 2025, Ruling No. 14800
Eutekne Guides – Direct Taxes – 'Participation Exemption' – Corso L., Sanna S.

INDIRECT TAXES
Other Indirect Taxes – Stamp Duty – Stamp Duty on Insurance Policies – Updates from Law 207/2024 (2025 Budget Law) – Clarifications (Italian Revenue Agency Circular No. 7 of 4 June 2025)

The Italian Revenue Agency Circular No. 7 of 4 June 2025 provides guidelines for the proper application of the new rules on stamp duty on insurance policies introduced by Article 1, paragraphs 87 and 88 of Law No. 207/2024 (2025 Budget Law).

Stamp duty on communications relating to life insurance policies with financial content
As previously clarified by the Revenue Agency in Circular No. 48/2012, for the purposes of the 0.2% (2 per thousand) stamp duty under Article 13, para. 2-ter of the Tariff, Part I, annexed to Presidential Decree No. 642/72, the following insurance products are relevant, as identified in Article 1, para. 1, letter w-bis) of the Consolidated Financial Act (TUF):

- Unit-linked and index-linked policies;
- Capitalization operations under Life Branches III and V of Article 2, paragraph 1 of Legislative Decree No. 209 of 7 September 2005.

Within this framework, Article 1, paragraphs 87 and 88 of Law 207/2024 has modified the procedures and deadlines for payment of stamp duty on communications relating to life insurance contracts (i.e., policies and operations under Branches III and V of Article 2, paragraph 1 of Legislative Decree 209/2005 – the Insurance Code), as referred to in Article 13, para. 2-ter of the Tariff annexed to Presidential Decree 642/72.

Changes Introduced by the 2025 Budget Law
In summary, under the new provisions introduced by the budget law:

- Starting in 2025, the stamp duty on communications regarding life insurance contracts is due annually and must be paid each year by insurance companies (virtually, through the F24 form);
- For contracts in force as of 1 January 2025, a payment plan has been introduced allowing the previously accrued tax to be paid in installments.

Offsetting (Compensation)
Regarding payment methods, the circular allows for horizontal offsetting, stating that "for the payment of the stamp duty due," it is possible to offset "credits related to other taxes," pursuant to Article 17 of Legislative Decree 241/97.
However, any excess stamp duty amounts "cannot be offset in the F24 form against liabilities related to other taxes."

Previous Regulation
As illustrated by the Revenue Agency in Circular No. 7/2025, until 31 December 2024, stamp duty on communications relating to insurance products under Life Branches III and V was "due at the time of reimbursement or redemption" (pursuant to Article 3, paragraph 7 of the Ministerial Decree of 24 May 2012).

It was a peculiarity of the communications related to life insurance products, which were therefore subject to different treatment compared to other financial products and bank accounts. To overcome this misalignment, the 2025 Budget Law established that the **stamp duty on communications concerning life insurance policies must be paid annually by insurance companies**.

Effectiveness of the New Rules

The new provisions apply:

- **not only** to insurance contracts entered into from **1 January 2025** onward,
- **but also** to those **already in force as of that date**.

For these latter contracts (for which stamp duty had not been paid in the past), **Article 1, paragraph 88 of Law No. 207/2024** introduced a **payment installment plan**, requiring the total stamp duty due — calculated for each year up to 31 December 2024 — to be paid by insurance companies as follows:

- **50% by 30 June 2025**
- **20% by 30 June 2026**
- **20% by 30 June 2027**
- **10% by 30 June 2028**

For contracts that expire or are redeemed by 30 June 2028:

- the stamp duty due **for each year up to 31 December 2024** is still payable under the **installment plan** above;
- the stamp duty **from 2025 onward** must be paid **annually**.

Deduction of Stamp Duty from the Amount Paid to Policyholders

The tax authorities clarify that the amount of stamp duty paid by insurance companies — whether annually or in installments — will be **deducted from the benefit paid to the policyholder** at policy maturity or redemption (even if the duty has not yet been fully paid to the Treasury, in cases where the installment plan is still ongoing).

Relationship with the Special Stamp Duty on Shielded Assets

Circular No. 7/2025 (§4) recalls that, under **Article 19, paragraph 7 of Decree-Law No. 201/2011**, the **special stamp duty on financial assets disclosed under tax amnesty (so-called "shielded assets")**, which must be paid "by 16 July of each year based on the value of assets still shielded as of 31 December of the previous year," is to be **calculated net of any applicable stamp duty** on client communications under Article 13, paragraphs 2-bis and 2-ter of the Tariff annexed to Presidential Decree No. 642/72.

Thus, partially revising the clarifications in Circular No. 29/2012, **Circular No. 7/2025** specifies that:

- **Starting from 2025**, the **annual special stamp duty** must be **calculated net of the stamp duty due annually on communications relating to life insurance contracts** under Article 1, paragraph 87 of Law No. 207/2024. (To allow this deduction, insurance companies must inform the resident intermediary of the stamp duty owed each year);
- The **special stamp duty due up to 31 December 2024** may be **deducted from the stamp duty on communications accrued for each year up to 31 December 2024**.

Legal references:

- **Article 1, paragraph 87 of Law No. 207 of 30 December 2024**
- **Article 1, paragraph 88 of Law No. 207 of 30 December 2024**
- **Tariff Part I, Article 13 of Presidential Decree No. 642 of 26 October 1972**
- **Italian Revenue Agency Circular No. 7 of 4 June 2025**

Press & Professional Commentary:

- *Il Quotidiano del Commercialista*, 5 June 2025 – "0.2% Stamp Duty on Life Insurance Policies Must Be Paid Annually" – Mauro
- *Il Sole 24 Ore*, 5 June 2025, p. 33 – "Insurance: Deferred Payment of Accrued Stamp Duty" – Germani
- *Italia Oggi*, 5 June 2025, p. 25 – "Life Policies: Stamp Duty Can Be Offset" – Galli
- *Il Quotidiano del Commercialista*, 7 February 2025 – "Advance Payment of Stamp Duty Increases Financial Burden on Insurance Companies" – Barsalini
- *Il Quotidiano del Commercialista*, 3 January 2025 – "Stamp Duty on Insurance Policies Collected in Advance" – Barsalini

Technical References:

- *Eutekne Guides – VAT and Indirect Taxes – "Life Insurance Policies"* – Mauro A.
- *Eutekne Notebook No. 177/2024*, pp. 369–390 – *"The 2025 Budget Law and Related Legislative Decree"* – AA.VV.

TAX LITIGATION

Tax Proceedings – Appeals – Deadlines – Delivery/Transmission of the Judgment – Failure to File the Receipt with the Court Registry – Expiry of the Short Appeal Term
(*Italian Supreme Court, 27 February 2025, No. 5155*)

In tax litigation, the filing of an appeal (whether by way of ordinary appeal, petition for review, or appeal to the Court of Cassation) must occur within **mandatory time limits**, failing which the judgment becomes final (res judicata).

The **short or long deadline** for appealing a judgment depends on whether one of the parties has served the judgment on the opposing party.
Service of the judgment triggers the **short appeal term** of **60 days**, pursuant to Articles 51 and 38 of Legislative Decree No. 546/1992.

If the judgment is **not served**, the **long appeal term** applies: the judgment becomes final after **six months** from the date of publication, as per **Article 327 of the Italian Code of Civil Procedure (CPC)**. In this case, **the communication of the operative part (dispositivo) pursuant to Article 37 of Legislative Decree No. 546/92 is irrelevant** (*Italian Supreme Court, 6 February 2025, No. 3057*).

For both the short and long appeal terms, the **summer suspension period** under **Law No. 742/1969** applies: deadlines are automatically suspended from **1 August to 31 August each year**.

Effects of Serving the Judgment

Serving the judgment has two main effects:

- It is relevant for **triggering the short appeal term**;
- It may be necessary to obtain **reimbursement of any overpaid tax**, following a favorable judgment by the Tax Court, pursuant to **Article 68, paragraph 2 of Legislative Decree No. 546/92**.

Service of the judgment has legal effect for **all parties** to the proceedings.
If both the claimant and the respondent are partially unsuccessful, **service of the judgment has a bilateral effect**: the time limits for appeal begin to run for both the serving and receiving parties (Article 326 CPC, as amended by Legislative Decree No. 149 of 24 October 2022).
However, **for the party serving the judgment**, the short appeal term begins to run from the date on which **the service on the recipient is perfected** (*Italian Supreme Court, Joint Sections, 4 March 2019, No. 6278*).

How to Serve a Judgment

Article 38, paragraph 2 of Legislative Decree No. 546/92 governs the manner in which a judgment must be served to trigger the short appeal term, both for appeals before the second-level Tax Court and for appeals before the Court of Cassation.

Given the **mandatory electronic filing system for tax litigation** (applicable to documents served from 1 July 2019 under Article 16, paragraph 5 of Decree-Law No. 119/2018), and as required by Article 38, paragraph 2 of Legislative Decree No. 546/92, the following steps must be taken for the short term to run:

- The party must **download the full text of the judgment (not just the operative part)** from the SIGIT system;
- The judgment must then be **served via certified email (PEC)** on the other parties pursuant to **Article 16 of Legislative Decree No. 546/92**;

- Within **30 days**, the party must **file the served judgment and the PEC acceptance/delivery receipts** with the SIGIT system.

Consequences of Failing to File the PEC Receipts

There is **case law divergence** regarding the consequences of failing to file the PEC acceptance/delivery receipt proving service of the judgment.

According to:

- **Italian Supreme Court, 27 February 2025, No. 5155**: failure to file the PEC receipt **does not prevent** the running of the **short appeal term**;
- **Italian Supreme Court, 8 November 2017, No. 26449** (prior to electronic filing): **failure to file the receipt** for postal service triggered the **long appeal term** instead.

Legal References:

- **Article 38(2), Legislative Decree No. 546 of 31 December 1992**
- **Law No. 742/1969 (summer suspension)**
- **Articles 327 and 326, Italian Code of Civil Procedure**
- **Decree-Law No. 119 of 23 October 2018, Article 16(5)**

Sources & Commentary:

- *Il Quotidiano del Commercialista*, 3 June 2025 – "Short Appeal Term Applies Even Without PEC Delivery Receipts" – Amato
- *Italian Supreme Court Ruling*, 27 February 2025, No. 5155
- *Eutekne Guides – Tax Litigation – "Appeal Deadlines for Judgments"* – Cissello A.

LOCAL TAXES

IRAP – Objective Requirement – Independent Organization – Professional Associations of Notaries – IRAP Exemption – Conditions
(*Tax Justice Court of First Instance, Reggio Emilia, 13 May 2025, No. 113/2/25*)

The judgment issued by the **Tax Justice Court of First Instance of Reggio Emilia** on 13 May 2025 (No. 113/2/25) provides an opportunity to revisit the issue of **IRAP liability** for **professional associations** in general, and **notaries' associations** in particular.

Regulatory and Interpretive Framework

Pursuant to **Article 2(1) of Legislative Decree No. 446/1997**, the objective requirement for IRAP liability is the **habitual exercise of an independently organized activity** aimed at producing or exchanging goods or providing services.
For **companies and entities**, such activity is always deemed to satisfy the objective requirement, by express statutory provision.

However, **starting from 2022**, IRAP is no longer due by **natural persons** engaged in:

- **business activities** (Article 3(1)(b) of Legislative Decree No. 446/1997);
- **arts and professions** (Article 3(1)(c) of the same decree),
  as per **Article 1(8) of Law No. 234/2021**.

As a result, from that year onward, the presence (or absence) of an independently organized activity **has become irrelevant** for determining IRAP liability of individual professionals or sole traders.

However, **professional associations and partnerships remain liable to IRAP** even after 2021, due to the lack of additional legislative exemptions (see Italian Revenue Agency Circular No. 4 of 18 February 2022, § 3).
Indeed, in its rulings of **13 April 2016 (No. 7291)** and **14 April 2016 (No. 7371)**, the **Italian Supreme Court, Joint Sections**, established that **professional associations, partnerships, and simple partnerships** engaged in professional activities are **always liable to IRAP**, **regardless of their organizational structure**, i.e., regardless of the use of employees, offices, equipment, or other organizational means.

Following this interpretation, **the only way a professional association might be exempted from IRAP** is by proving **not the absence of independent organization**, but rather the **absence of any actual joint activity**.
In other words, exclusion from IRAP would be possible **only if it is demonstrated that no professional activity was carried out collectively under the association**.

This principle has been reiterated by the Supreme Court in decisions such as:

- **31 October 2018, No. 27843**, and
- **26 November 2019, No. 30873**,
  which held that IRAP is not applicable where **no actual associative activity** was conducted.

In line with this reasoning, rulings **27 April 2022, No. 13129**, and **13 December 2021, No. 39578**, excluded IRAP liability despite the formal existence of an association, since it was found that the professionals **worked independently**, and **not as a true professional association**.

Notaries' Professional Associations

The case addressed in the ruling under review concerns **notaries' associations**, which the Reggio Emilia tax judges held **are not subject to IRAP**, as they **do not themselves carry out any professional activity**.

More specifically, the **taxable event is deemed not to exist**, since the **association itself does not perform any professional or commercial activity**, as **notarial services are provided individually by the member notaries**, who have been **exempt from IRAP by law since 2022**.

From a **civil law perspective**, the judges' conclusion rests on the well-established interpretation that **notaries' associations**, set up under **Article 82 of Law No. 89/1913**, are limited solely to **sharing and distributing professional income**, and therefore:

- **cannot be considered collective entities**;
- **lack legal personality distinct from that of the individual members**.

Legal References:

- Article 2(1) of Legislative Decree No. 446/1997
- Article 1(8) of Law No. 234/2021
- Article 3(1)(b) and (c) of Legislative Decree No. 446/1997
- Article 82 of Law No. 89/1913
- Italian Revenue Agency Circular No. 4 of 18 February 2022
- Supreme Court rulings: Nos. 7291 and 7371 (2016), 27843 (2018), 30873 (2019), 39578 (2021), 13129 (2022)
- Tax Justice Court of First Instance, Reggio Emilia, 13 May 2025, No. 113/2/25

Sources:

- *Il Quotidiano del Commercialista*, 14 May 2025 – "Notaries' Associations Are Not Subject to IRAP if No Joint Activity Exists"
- *Eutekne Guides – IRAP and Local Taxes – "Professional Associations and the Objective Requirement"*

IRAP – Legal Subjectivity and Associations of Notaries – Scope of Application – Case Law Developments

These associations, therefore, **cannot be considered as autonomous legal entities** capable of entering into legal relationships with third parties (whether clients or employees), **except through the individual professionals** comprising them.
In essence, an association established pursuant to **Article 82 of Law No. 89/1913** is to be regarded as an **atypical association** with **purely internal relevance**, limited to the **sharing and distribution of professional fees**, without **interfering in the actual notarial activity**, which remains **strictly personal in nature** (see, among others, **Italian Supreme Court, Labour Division, 21 November 2023, No. 32248**).

Legislative Developments: Impact of the 2017 Reform

Some legal scholars, however, have pointed out that the above position finds its justification in the wording of **Article 82 of Law No. 89/1913 prior to the amendments introduced by Law No. 124/2017**, in force until **28 August 2017**. Under the prior version, notaries could associate solely for the purpose of "pooling, in whole or in part, the proceeds of their functions and distributing them, in whole or in part, in equal or unequal shares."

Consequently, the interpretation that viewed such associations as **mere agreements for cost and revenue sharing**, and that **excluded their legal standing in client relationships (e.g. for fee collection)**, should be reconsidered in light of the amendment made by **Article 1(144) of Law No. 124/2017**, which added that notaries may associate also in order to **"carry out their professional activity."**

Applicability to Non-Notary Professional Associations: Exclusion

The legal reasoning developed in the judgment under review **does not appear to be automatically extendable** to professional associations other than those among notaries. Indeed, these other forms of associations—even in the absence of legal personality—**can be regarded as autonomous**

centres of legal relations under **Article 36 of the Italian Civil Code**, as part of the broader framework of **unrecognized associations** (see **Supreme Court, 10 September 2019, No. 22616**).

Moreover, the **Italian Supreme Court**, in **Order of 4 March 2021, No. 5934**, while confirming that a professional association **may act as an autonomous subject of legal relations**, clarified that such a qualification is **not incompatible** with the framework of a **simple partnership** as defined under **Article 2247 of the Civil Code**.
The internal rules governing relations among members of such professional associations can therefore be structured along the lines of a **partnership agreement**, without necessarily assuming the **legal form of a partnership** in external dealings—an arrangement that would have previously conflicted with the **prohibition on professional partnerships** as set forth under **Law No. 1815/1939**.

Key Legal References:

- **Article 2** of Legislative Decree No. 446/1997
- **Article 82** of Law No. 89/1913
- **Article 1(144)** of Law No. 124/2017
- **Articles 36 and 2247** of the Italian Civil Code
- **Supreme Court rulings:**
  - No. 32248/2023 (Labour Division)
  - No. 39578/2021
  - No. 5934/2021
  - No. 22616/2019
  - Joint Sections No. 7291/2016
- **Tax Justice Court of First Instance, Reggio Emilia**, 13 May 2025, No. 113/2/25

Sources:

- *Il Quotidiano del Commercialista*, 3 June 2025 – "IRAP Doubts for Professional Associations" – Fornero, Novella
- *Eutekne Guides – Business and Companies – "Professional Associations"* – Valente G., Vitale R.
- *Eutekne Guides – IRAP – "Professional Associations"* – Valente G.

Social Security – NASpI – Eligibility Requirements – Updates from Law No. 207/2024 (2025 Budget Law) – Clarifications (INPS Circular No. 98 of 5 June 2025)

Clarifications on Employment Termination

On this occasion, **INPS clarifies** the following points:

- The **unemployment event** refers to the **termination of the employment relationship** that leads to the state of unemployment. Therefore, the new provision applies **only to NASpI applications** submitted following **involuntary terminations occurring from 1 January 2025 onward**.
- The new rule **excludes from the scope of voluntary resignation**:
  - **resignation for just cause**;

- **resignations during protected maternity or paternity periods**, pursuant to **Article 55 of Legislative Decree No. 151/2001**;
- **resignation through mutual agreement** reached under the **conciliation procedure provided for by Article 7 of Law No. 604/1966**.
  These cases still **qualify for NASpI** under **Article 3(2) of Legislative Decree No. 22/2015**.

INPS further specifies that while the **voluntary resignation or consensual termination** must refer to a **permanent employment contract**, the **subsequent involuntary termination** (which entitles the individual to NASpI) may concern **either a permanent or fixed-term contract**.

Contribution Requirement

As for the new requirement of **at least 13 weeks of contributions** accrued between the date of **voluntary resignation** from a **permanent job** and the date of **involuntary termination** from the job that gives rise to the NASpI claim, INPS clarifies that:

- **All weeks of paid employment** are deemed valid, **provided the statutory minimum weekly threshold is met**.
- Contributions that count towards the 13-week requirement include:
  - **Paid social security contributions**, including the NASpI share, during periods of subordinate employment;
  - **Credited contributions for mandatory maternity leave**, if contributions were paid or due at the start of the leave, as well as **parental leave periods**, provided they were duly indemnified and occurred during an active employment relationship;
  - **Periods of employment abroad** in **EU countries** or **countries with social security agreements**, where **totalisation is allowed**;
  - **Leave for child illness** (for children up to age 8), within a maximum of **5 working days per calendar year**.

Moreover, if the period includes **agricultural work**, these weeks are **cumulative**, provided that **six daily agricultural contributions** are equivalent to **one contributory week**.

Benefit Amount and Duration

The circular confirms that the 2025 Budget Law **only introduces the new 13-week contribution requirement**. Therefore, **no changes** are made to:

- the **method of calculation**, or
- the **duration** of NASpI,
  which remain governed by **Articles 4 and 5 of Legislative Decree No. 22/2015**.

Legal References:

- **Article 3(1)** of Legislative Decree No. 22/2015
- **INPS Circular No. 98 of 5 June 2025**
- **Article 55**, Legislative Decree No. 151/2001
- **Article 7**, Law No. 604/1966
- **Article 2116**, Italian Civil Code

Sources:

- *Il Quotidiano del Commercialista*, 6 June 2025 – "All Paid Weeks Count for NASpI from 2025" – Mamone
- *Il Sole 24 Ore*, 6 June 2025, p. 42 – "Tighter Rules on NASpI with One Exception" – Falasca G.
- *Italia Oggi*, 6 June 2025, p. 31 – "NASpI More Difficult for Those Who Resign" – Cirioli D.
- *Eutekne Guide – Social Security – "Welfare Benefits – NASpI"* – Quintavalle R., D'Amato F.

Highlighted Notice

MEASURE BY THE ITALIAN REVENUE AGENCY - No. 178713, DATED 14 APRIL 2025
TAX
INDIRECT TAXES – VAT – TAXPAYERS' OBLIGATIONS – Tax Representative of Non-Resident Entities – Guarantee Requirement for Inclusion in the VIES Database

Article 4(1)(b) of Legislative Decree No. 13 of 12 February 2024 introduced paragraph 7-quater to Article 35 of Presidential Decree No. 633/72, establishing that for non-resident entities outside the European Union or countries of the European Economic Area (EEA – i.e. Norway, Iceland, and Liechtenstein), wishing to carry out intra-EU transactions and fulfilling their VAT obligations through a tax representative pursuant to Article 17(3) of Presidential Decree No. 633/72, inclusion in the VIES database is subject to the provision of an appropriate guarantee.

To implement this new regulation:

- Ministerial Decree of 4 December 2024 established the criteria and procedures for providing the guarantee;
- This measure defines the operational procedures for furnishing the guarantee.

Characteristics of the Guarantee
For the purpose of inclusion in the VIES database, the guarantee must be:

- In the form of a deposit of government securities or securities guaranteed by the State, a bank guarantee, or a surety insurance policy, issued in accordance with Article 1 of Law No. 348/82;
- For a minimum maximum value of €50,000.00.

The guarantee must be submitted, either personally or through the tax representative, to the provincial office of the Italian Revenue Agency competent based on the representative's tax domicile.

The minimum duration of the guarantee is 36 months from the date of submission. After this period, it does not need to be renewed.

Procedures for Providing the Guarantee
The guarantee must be provided:

- Using the template in Annex 1 of this measure, in the case of a deposit in government or State-guaranteed securities;

- Using the template in Annex 2 of this measure, in the case of a surety insurance policy or bank guarantee;
- Prior to the request for inclusion in the VIES database, for entities already holding a VAT number;
- Together with the filing of the declaration of commencement of activity which includes the request for VIES inclusion, for entities not yet in possession of a VAT number.

Transitional Provisions
Entities already included in the VIES database as of the publication date of this measure (14 April 2025) are required to provide the guarantee within 60 days from that date (i.e., by 13 June 2025). In this case too, the guarantee must be provided for a minimum period of 36 months from the date of submission.

Violation and Consequences
If the guarantee is not provided, the Italian Revenue Agency shall notify the tax representative of the non-resident entity via certified email (PEC) or registered mail, initiating the process of removing the represented entity from the VIES database.

If, within 60 days of receiving this notice, the guarantee is still not provided, the Agency will proceed with the removal ex officio.