

THE WEEK IN BRIEF

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DIRECT TAXES

General provisions – Deductible expenses – Building renovations – Tax deduction for building renovation works, seismic retrofitting (sismabonus), and energy efficiency improvements (ecobonus) – Expenses incurred from 2025 – New provisions in Law No. 207/2024 (2025 Budget Law) – Applicable rate (Italian Revenue Agency Circular No. 8 of June 19, 2025)

In Circular No. 8 of June 19, 2025, the Italian Revenue Agency provided clarifications regarding the changes introduced by the 2025 Budget Law (Art. 1, paragraph 55 of Law No. 207/2024) concerning building-related tax incentives.

The aforementioned law essentially aligned the deduction rates for the “ecobonus” and “sismabonus,” as outlined in Articles 14 and 16 of Decree-Law No. 63/2013, with those applicable to building renovation works under Article 16-bis of the Italian Consolidated Income Tax Act (TUIR) (the so-called “home renovation bonus”).

All other aspects of the individual incentive schemes remain unchanged, meaning that both the ecobonus and sismabonus continue to be available to both IRPEF and IRES taxpayers, within the limits on deductible expenses established by law.

“Standard” rate for expenses incurred from 2025 to 2027

For expenses incurred in the years 2025, 2026, and 2027, pursuant to Art. 1, paragraph 55 of Law No. 207/2024, the IRPEF deduction rate for building renovation works, and the IRPEF/IRES deduction rates for seismic risk reduction (“sismabonus”) and energy efficiency improvements (“ecobonus”), are set as follows:

- **36%** for expenses incurred from January 1, 2025, to December 31, 2025;
- **30%** for expenses incurred from January 1, 2026, to December 31, 2027.

With respect to building renovations, the maximum deductible amount for expenses incurred during 2025, 2026, and

2027 remains **€96,000 per housing unit**, including appurtenances.

The expenditure and deduction limits for the sismabonus and ecobonus also remain unchanged.

“Increased” rate for expenses incurred from 2025 to 2027

For expenses incurred in the years 2025, 2026, and 2027, pursuant to Art. 1, paragraph 55 of Law No. 207/2024, the IRPEF deduction rate for building renovation works, and the IRPEF/IRES deduction rates for seismic retrofitting and energy efficiency improvements, are increased to:

- **50%** for expenses incurred from January 1, 2025, to December 31, 2025, by individuals who own the property or hold a real right of use over it, provided the work is carried out on their **primary residence**;
- **36%** for expenses incurred from January 1, 2026, to December 31, 2027, under the same conditions.

Primary residence requirement

To qualify for the increased rate (**50% in 2025** and **36% in 2026–2027**), the property undergoing the renovation must be used as the taxpayer’s **primary residence**.

The increased rate also applies if the property is designated as the primary residence **upon completion** of the renovation works, and it includes any appurtenances.

A subsequent change in the use of the property **after** claiming the deduction does **not** lead to a reduction of the benefit by applying the “standard” rate (see Circular No. 8 of June 19, 2025).

According to Art. 10, paragraph 3-bis of the TUIR, the **primary residence** is defined as “the dwelling where the individual who owns it, or holds another real right over it, or their family members, habitually reside. A change in habitual residence is disregarded in cases of permanent admission to care or medical facilities, provided the property is not rented out.”

Ownership requirement

The increased rate (**50% for expenses in 2025** and **36% for expenses in 2026–2027**) is available **only** to individuals who own the property (including bare ownership or surface rights) or hold a **real right of use** (usufruct, use, habitation) and designate it as their **primary residence**.

The ownership requirement must be met **at the start of the renovation works**.

Co-habiting Family Members and Property Holders

The “increased” rate (50% for expenses incurred in 2025 and 36% for those in 2026–2027) applicable to expenses for building renovation (Art. 16-bis of the TUIR), energy efficiency improvements (Art. 14 of Decree-Law 63/2013), and seismic risk reduction (Art. 16, paras. 1-bis and following, of Decree-Law 63/2013) **does not apply** to co-habiting family members or individuals merely holding rights of use over the property (e.g., tenants or those occupying the property under a loan-for-use agreement).

These individuals may benefit from the above-mentioned incentives only at the **“standard” rates**:

- **36%** for expenses incurred in 2025;
- **30%** for expenses incurred in 2026 and 2027.

Sismabonus for Property Purchases and “Home Purchase Bonus”

The Italian Revenue Agency’s Circular 8/2025 confirmed that both the **“sismabonus acquisti”** (Art. 16, para. 1-septies, Decree-Law 63/2013) and the **“home purchase bonus”** (Art. 16-bis, para. 3, TUIR) apply at a rate of:

- **50%** for expenses in 2025, or
- **36%** for expenses in 2026 and 2027,
provided that the purchased unit is used as the **primary residence by the deadline for filing the tax return for the year in which the deduction is first claimed.**

Purchase or Construction of Appurtenant Garages

The IRPEF deduction for the purchase or construction of garages appurtenant to the main residence (Art. 16-bis, para. 1, letter d) of the TUIR) may also benefit from the **“increased” rates** (50% or 36%) if the **main dwelling** to which the garage is appurtenant is designated as the **primary residence by the deadline for filing the tax return for the year in which the deduction is first claimed.**

Works on Common Areas

The **standard rates** introduced by Law No. 207/2024 also apply to works on **common parts** of condominiums, as per:

- Art. 14, para. 2-quater and
- Art. 16, para. 1-quinquies of Decree-Law 63/2013;
- combined seismic and energy efficiency upgrades on common parts (Art. 14, para. 2-quater.1);
- seismic upgrades that reduce the building’s risk classification by one or two classes (Art. 16, para. 1-quater).

There had been some **uncertainty** as to whether the **“increased” rates** (50% in 2025 and 36% in 2026–2027) could apply to such interventions, given that the law specifically refers to “units used as a primary residence.”

However, **Circular 8/2025** takes a **broad interpretation**, stating that for interventions on common areas of buildings—whether they are condominiums, small condominiums, or buildings fully owned by a single entity—the **“increased” rate applies to the portion of expenses allocated to each condominium owner, provided that** the owner holds full ownership or a real right of enjoyment over the **unit used as a primary residence** (ownership must be verified at the **start of the works**).

Although the circular does not expressly say so, it appears possible to **deviate from standard millesimal allocation criteria** in certain cases.

If the portion of the expense is allocated to:

- co-owners **without** ownership or real rights, or
- owners **not using** the property as their **primary residence**,
then the **standard rates** (36% or 30%) apply.

Emergency Generator Replacement – 50% Deduction

According to Art. 16-bis, para. 3-bis of the TUIR, the **50% deduction** remains available—even for expenses incurred from January 1, 2025—for the **replacement of existing emergency generators with new-generation gas-powered emergency generators** (see Circular No. 8, June 19, 2025).

Fossil Fuel Boilers

From **January 1, 2025**, expenses related to the replacement of **heating systems with single fossil-fuel boilers** are **no longer eligible** for the deduction under Art. 16-bis of the TUIR.

This exclusion is in line with EU Directive No. 1275 of April 24, 2024 (the so-called “Green Homes Directive”).

According to Circular No. 8 (June 19, 2025), it remains possible to claim the “home renovation” bonus or the ecobonus for **expenses incurred until December 31, 2024**, even if the work is completed after January 1, 2025.

From January 1, 2025, **tax incentives no longer apply to condensing boilers and condensing hot-air generators powered by fossil fuels.**

Eligible Technologies From 2025 Onward

From **January 1, 2025**, the following technologies **remain eligible** for tax deductions under the **home renovation deduction** (Art. 16-bis, TUIR) and the **ecobonus** (Art. 14, Decree-Law 63/2013):

- Micro-cogenerators (even if fossil-fuel-powered);
- Biomass-powered generators;
- Gas absorption heat pumps;
- Hybrid systems consisting of a heat pump integrated with a condensing boiler, as specified in the Ministerial Decree of August 6, 2020.

Source:

- Circular No. 8, Italian Revenue Agency, June 19, 2025
- *Il Quotidiano del Commercialista*, June 20, 2025 – “50% Increased Deduction Extended to 2025 Expenses for Common Areas” – Zanetti – Zeni
- *Eutekne Guides – Direct Taxes – “Building Renovation”* – Zeni A.

DIRECT TAXES

Self-employment Income – Expenses – Meals, Accommodation, Travel and Transport, and Representation Expenses – Deductibility Requirements – New Provisions under Decree-Law 84/2025 (so-called “Tax Decree”)

Abolition and new rules

Article 1(2) of Decree-Law No. 84/2025 (the so-called “Tax Decree”) repeals Article 1(81)(b) of Law No. 207/2024, which had introduced a **traceability requirement** for payments relating to **meals, accommodation, travel and transport (by taxi or chauffeur-driven car rental)** in order for these expenses to be deductible by self-employed individuals.

However, that provision had amended the previously applicable version of Article 54 of the TUIR, resulting in **coordination issues** with the rules introduced by Legislative Decree 192/2024.

The repeal takes effect **from the tax year including June 18, 2025** (i.e., from 2025 for calendar-year taxpayers).

That said, **Decree-Law 84/2025 reintroduces the traceability obligations**, similar to those already applicable to businesses, and integrates the current legislation accordingly.

Expense Reimbursements

According to **Article 54(2)(b) of the TUIR**, reimbursements for expenses incurred by self-employed individuals in carrying out assignments, and **charged item by item** to the client, **do not form part of taxable income**.

These include expenses for travel, transport, meals, accommodation, and any other professional costs not advanced in the name and on behalf of the client.

At the same time, these expenses are **not deductible** from the professional’s taxable income (Article 54-ter(1) of the TUIR), except in the event of **non-payment by the client**, as provided under Article 54-ter(2)–(5) of the TUIR.

With the addition of **Article 54(2-bis)**, it is now clarified that—as an exception to the above—reimbursements for **meals, accommodation, travel and transport (by taxi or chauffeur-driven car rental) incurred within Italian territory are included in taxable income unless paid via bank or postal transfer**, or using systems listed in **Article 23 of Legislative Decree 241/1997** (e.g., debit, credit or prepaid cards, bank checks, or apps like Satispay linked to an IBAN).

Likewise, in cases governed by Article 54-ter(2)–(5), these same expenses **are deductible only if paid using traceable methods** defined in Article 23 of Legislative Decree 241/1997.

Given the repealed Article 1(81)(b) of Law 207/2024 already contained (inconsistent) rules on the matter, these new provisions **apply to expenses incurred from the tax year including June 18, 2025** (i.e., from 2025 for calendar-year taxpayers).

Travel Expenses Incurred by the Professional or Reimbursed to Employees or Other Freelancers

Article 1(1)(e)(2) of Decree-Law 84/2025 introduces **paragraph 6-bis into Article 54-septies of the TUIR**, making deductibility of the following expenses **conditional upon payment using traceable methods** (bank/postal transfer or methods under Article 23 of Legislative Decree 241/1997):

- Expenses for **meals, accommodation, travel and transport** (via taxi or chauffeur-driven rental) **incurred directly** by the professional;
- Expenses **prepaid** by the professional as client for assignments performed by **other freelancers**;
- **Reimbursed expenses** for business trips, when reimbursed analytically to **employees or other self-employed individuals**, provided the deduction is under **Chapter V (Self-employment income)** of the TUIR. (For example, meal and accommodation costs for out-of-town business trips made by employees of professionals remain deductible under Article 95(3) of the TUIR.)

Since the repealed Article 1(81)(b) already introduced rules—albeit inconsistently—on the traceability requirement for recharged expenses, the provisions on reimbursements to employees or freelancers apply to relevant expenses **incurred from the tax year including June 18, 2025** (i.e., 2025 for calendar-year taxpayers).

All **other rules** apply to such expenses **only if incurred from June 18, 2025 onward**. Therefore, expenses for meals, accommodation, travel and transport (via taxi or chauffeur-driven rental) **incurred up to June 17, 2025**, are still **deductible even if paid in cash or by non-traceable means**.

Representation Expenses and Gifts

Article 1(1)(e)(1) of Decree-Law 84/2025 also amends **Article 54-septies(2) of the TUIR**, to state that **representation expenses and gifts**, regardless of where incurred, are **deductible from self-employment income only if paid using traceable methods** (bank/postal transfer or systems listed in Article 23 of Legislative Decree 241/1997).

Accordingly, to be deductible, these expenses must:

- Be paid using traceable instruments; and
- Fall **within the existing quantitative limit** already provided by **Article 54-septies(2): 1% of the gross compensation earned in the tax year**.

These new rules apply to expenses **incurred from June 18, 2025**.

Thus, representation and gift expenses incurred in 2025 are deductible:

- **Up to June 17, 2025**, with **no special restrictions** (including cash payments);
- **From June 18, 2025**, **only if traceably paid**.

Application of the Rules for IRAP Purposes

The traceability requirements also **apply for IRAP purposes**. However, since **IRAP no longer applies to individual self-employed persons** (regardless of whether they operate with or without an organizational structure) as of **2022** (Article 1(8) of Law 234/2021), the new rules apply only to:

- **Simple partnerships (società semplici)** engaged in professional activity;
- **Professional associations;**
- **Professional firms** (studi associati).

Legal references:

- Article 54(2-bis) of Presidential Decree No. 917/1986
- Article 54-septies(6-bis) of Presidential Decree No. 917/1986
- Article 54-ter(5-bis) of Presidential Decree No. 917/1986

Sources:

- *Il Quotidiano del Commercialista*, June 20, 2025 – “Professionals must also trace their own travel expenses” – Fornero
- *Eutekne Guides – Direct Taxes – “Expense Reimbursements”* – Alberti P., Fornero L.
- *Eutekne Guides – Direct Taxes – “Business Travel”* – Alberti P., Fornero L.

EMPLOYMENT LAW

Subsidised Hiring – Youth Hiring Incentives – Updates from Decree-Law 60/2024 (the so-called “Cohesion-Work Decree”) – Requirements – Clarifications (INPS Message No. 1935 of 18 June 2025)

Scope of Application

INPS Message No. 1935/2025 provides further details regarding the conditions required to benefit from the **“youth hiring bonus”** under Article 22 of Decree-Law No. 60/2024, implemented via the Ministerial Decree dated 11 April 2025.

The incentive applies to:

- **All private employers**, regardless of whether they qualify as entrepreneurs, including those in the **agricultural sector**;
- The hiring under **permanent contracts** (or conversion from fixed-term to permanent contracts) of **young individuals under 35** who, at the time of the event, have **never been employed with a permanent contract**, either by the same or any other employer.

Structure and Amount of the Incentive

The incentive provides for a **100% exemption from social security contributions** (excluding INAIL premiums and specific other contributions), and is granted:

- For **hires made between 1 September 2024 and 31 December 2025**, up to a **monthly limit of €500** (Art. 22(1) of DL 60/2024);
- For employers hiring from **31 January 2025** (provided the application is submitted before the hiring/conversion date) in locations situated in **Southern Italian regions** (Abruzzo, Molise, Campania, Basilicata, Sicily, Apulia, Calabria, and Sardinia), the **monthly limit increases to €650**.

Conditions for Eligibility

As stated in INPS Circular No. 90 of 12 May 2025, eligibility requires compliance with:

- The general principles under **Art. 31 of Legislative Decree 150/2015**;
- The provisions of **Art. 1(1175) of Law 296/2006** (including contribution compliance);
- The specific conditions in **Art. 22 of DL 60/2024** and the **Ministerial Decree of 11 April 2025**. In particular:

Employers must not:

- Have conducted **individual dismissals for justified objective reasons** or **collective redundancies** (under Law 223/91) within the same production unit in the **6 months prior** to hiring;
- Proceed with any **such dismissals within 6 months following the hire** of the incentivised worker, or of another worker with the same role in the same unit (non-compliance leads to **revocation of the incentive and repayment** of the benefit received).

Specific Provisions for ZES (Special Economic Zones)

For hires in ZES areas, **additional conditions** apply, particularly those aligned with EU State Aid regulations:

- The incentive **cannot exceed 50% of the wage costs**, as defined in point 31, Art. 2 of **EU Regulation 651/2014**;
- **Excluded** are companies qualifying as “undertakings in difficulty” (point 18 of the same Regulation) or those that have received and not repaid or escrow-deposited state aid required to be recovered under Art. 16 of **EU Regulation 2015/1589**, in line with Art. 46 of **Law 234/2012**;
- The hire must lead to a **net increase in employment**.

Net Employment Increase Requirement

INPS Message No. 1935/2025 clarifies that, for hires/conversions from **1 July 2025 onward**, **net job creation** is required even for the standard incentive under **Art. 22(1)** (€500/month).

This requirement, originally applicable only to the ZES incentive (€650/month) and the **women’s hiring bonus** (Art. 23 of DL 60/2024), is now extended to the entire youth bonus programme, following a **European Commission request** linked to funding eligibility.

Application Procedure

Employers must submit applications through the **INPS online portal**, under the section:

“Portale delle Agevolazioni (ex DiResCo) – Incentivi Decreto Coesione – Articolo 22 – Giovani”.

The application form has been updated to include the following **mandatory declaration** under **Art. 47 of Presidential Decree 445/2000**:

“The legitimate enjoyment of the exemption under Article 22(1) of Decree-Law 60/2024, for hires/conversions carried out from 1 July 2025, is subject to the realisation and maintenance of a net employment increase.”

Legal References:

- Art. 22(1), DL 60/2024 (7 May 2024)
- INPS Message No. 1935 of 18 June 2025
- *Il Quotidiano del Commercialista*, 19 June 2025 – “Net job increase now required for €500 youth bonus” – Silvestro

- *Il Sole 24 Ore*, 19 June 2025, p. 39 – “From July, youth bonus always requires net employment increase” – Cannioto, Maccarone
- *Eutekne Guides – Social Security* – “Subsidised hiring – Under-35 incentive” – Silvestro D.

SOCIAL SECURITY

Flexible Early Retirement (“Quota 103”) – Postponement Incentive – Updates under Law 207/2024 (Budget Law 2025) – Guidelines (INPS Circular No. 102 of 16 June 2025)

General Framework

INPS Circular No. 102/2025 outlines the **incentive for postponing retirement** for employees who, in 2025, meet the eligibility requirements for:

- **Flexible early retirement** (so-called “Quota 103” – Article 14.1 of DL 4/2019);
- **Early retirement** (Article 24(10) of DL 201/2011).

The option involves **waiving the accrual of the employee’s share of IVS contributions**, which in turn:

- Releases the employer from paying the employee’s IVS share from the **first available pension date** following the waiver;
- Allows the employer to **pay the employee the equivalent amount** of the waived contributions;
- Ensures that this amount is **not included in taxable income**.

Characteristics of the Option

The INPS clarifies that:

- The **employer’s share of contributions remains payable** and continues to fund the employee’s pension account;
- The **waiver can be exercised only once** during the worker's career;
- It **cannot be exercised after receiving a direct pension**, except for the ordinary disability allowance, or **after qualifying for old-age pension**;
- If the employee **changes employer**, the incentive is **automatically transferred** to the new employment relationship. INPS will notify the new employer via its **“two-way communication”** service.

Effective Dates

With regard to the relevant pension start dates for the incentive in question, INPS specifies that for individuals who meet the following criteria:

- **41 years of contributions and 62 years of age in 2024 and 2025**, the “Quota 103” pension benefit starts **7 months** after the eligibility date for private sector employees, and **9 months** for public sector employees.
- **42 years and 10 months of contributions for men**, and **41 years and 10 months for women**, the early retirement pension under Art. 24, paragraph 10 of Decree Law 201/2011 becomes effective **3 months** after the eligibility date.

Eligibility Conditions

Regarding the eligibility conditions for the incentive, INPS first clarifies that, since this measure involves a **full exemption from the worker’s IVS (Invalidity, Old Age, and Survivors) contribution**, it does not constitute a hiring incentive. Therefore, it is **not subject to the general principles on employment incentives** set out in Art. 31 of Legislative Decree 150/2015.

Moreover, since it **does not entail any benefit for the employer**, the use of this incentive is **not conditional on having a valid DURC (Single Insurance Contribution Payment Certificate)**.

Finally, the circular clarifies that the **application of this incentive is not subject to authorization by the European Commission**, nor does it require registration in the National State Aid Register.

Compatibility with Other Incentives

Concerning the compatibility with other incentive measures, INPS explains that this incentive technically consists of **not paying the worker's share of IVS contributions**, with the corresponding amounts being **directly paid to the employee along with their salary**.

Therefore, the incentive is:

- **Compatible** with other incentive measures **affecting employer-paid contributions**;
- **Structurally incompatible** with any exemptions from the payment of the worker's contribution, as **non-payment of the IVS share excludes the applicability of benefits on that same share**.

Recognition Procedure

Circular no. 102/2025 states that workers intending to benefit from the retirement deferral incentive must notify INPS.

Upon receiving the application, INPS will verify whether the employee meets the **minimum pension eligibility requirements** for accessing either the flexible early retirement benefit or the standard early retirement benefit. Within **30 days** of the application submission—or from the date additional required documentation is received—INPS will notify:

- The **employee** of the outcome;
- The **employer** via the “Bidirectional Communication” service if the request has been approved.

Only after INPS has notified the employer of the approval may the employer:

- Refrain from paying the worker's contribution share;
- Recover any IVS contributions previously paid on behalf of the employee via payroll adjustments.

UniEmens Flow Management

The circular also provides instructions for managing the incentive in the **UniEmens reporting flow**. Specifically, INPS indicates that the causal code **"L577"** should be used in the “CodiceCausale” field.

Additionally, guidance is provided for:

- Employees registered with the **Public Sector Pension Fund (Gestione pubblica)**;
- Employers in the **agriculture sector**, specifically in the **“PosAgri”** section of the UniEmens flow.

Legislative References

- Art. 1, para. 161, Law no. 207 of December 30, 2024
- INPS Circular no. 102 of June 16, 2025
- *Il Quotidiano del Commercialista*, June 17, 2025 – “Incentive for Retention Without DURC Requirement” – Mamone
- Eutekne Guides – Welfare – “Pensions – Early Retirement” – N. Secci
- Eutekne Guides – Welfare – “Quota 103 Pension” – N. Secci

Welfare – ISEE Relief – Exclusion of Government Securities – Amendments to DPCM 159/2013 – Operational Simplifications (INPS Message No. 1895 of June 16, 2025)

With message no. 1895 of June 16, 2025, INPS issued new operational guidelines for applying the provision under Art. 5, para. 4-bis of **DPCM 159/2013**, which allows for the **exclusion of government securities from the movable assets considered for ISEE calculation**, up to a maximum value of **€50,000 per household**.

Exclusion of Government Securities from ISEE

Art. 5, para. 4-bis of DPCM 159/2013 (introduced by DPCM 13/2025, implementing Art. 1, paras. 183–184 of Law 213/2023) stipulates the exclusion—up to €50,000 per household—of the following from the ISEE-calculated movable assets:

- Government securities under Art. 3 of Presidential Decree 398/2003:
 - Treasury Bills (BOT),
 - Multi-Year Treasury Bonds (BTP, all categories),
 - Treasury Credit Certificates (CCTeu);
- Postal savings bonds, including those transferred to the State;
- Postal savings books.

The DSU (Single Substitute Declaration) instructions specify that the financial assets covered by this exclusion include:

- **Code 02** – Securities deposit accounts and/or bonds;
- **Code 03** – Free/fixed postal savings accounts held exclusively with Poste Italiane;
- **Code 06** – Asset management accounts;
- **Code 07** – Certificates of deposit and savings bonds held exclusively with Poste Italiane.

Implementation

The measure became fully operational and usable only following the publication of:

- **DPCM 13/2025**, which amended and updated DPCM 159/2013 in line with regulatory developments over the years;
- **Ministerial Decree 75/2025**, which updated the related forms and instructions;
- **INPS Circular no. 73/2025**.

Usage Procedures

INPS Circular no. 73/2025 states that, starting from **April 3, 2025**, it is possible to **omit or reduce**, in **Section I and II of Framework FC2 of Form FC.1** in the simplified or complete DSU, the value of:

- Government securities,
- Postal savings bonds (including those transferred to the State),
- Postal savings books,

held **as of December 31 of the second year prior** to the DSU submission year, **up to a maximum total value of €50,000.00 per household**.

Essentially, both the DSU compilation instructions and Circular no. 73/2025 clarified that, in the case of a **pre-filled DSU**, it is the **responsibility of the declarant** to remove or reduce the pre-filled financial values provided by the Revenue Agency for the aforementioned types of accounts, up to the €50,000.00 per household threshold.

Automatic Exclusion with Pre-Filled ISEE

Starting from **June 16, 2025**, the financial asset sections for ISEE purposes are pre-filled by **INPS**, reflecting the **exclusion of government securities** as established in **Art. 5, para. 4-bis of DPCM 159/2013**.

The **pre-filled DSU submission service** has thus been updated to include financial asset values (Framework FC2, Sections I and II of Form FC.1 of the DSU) **net of the values of government securities, postal savings bonds, and postal savings books**, up to a **maximum of €50,000.00 per household**, based on December 31 values reported by the Revenue Agency.

Additionally, for **postal savings books (Type 03)**, the **reduction also applies to the “average balance” field** in Framework FC2, Section I of the DSU.

Reduction Order of Priority

The reduction is applied in the following priority order:

1. **Declarant**,
2. Other household members in **descending order of age** (from oldest to youngest),
3. **Non-cohabiting and unmarried parent** (with reference to household members).

Among the financial instruments, the order of reduction is:

- **Government securities** in Code 2 and 6 accounts,
- **Postal savings bonds** in Code 7 accounts with Poste Italiane as the financial institution,
- **Postal savings books** in Code 3 accounts with Poste Italiane as the financial institution.

The **declarant must either confirm or modify** the values in Framework FC2 concerning the financial assets, taking into account the applicable exclusions or reductions.

Self-Declared DSU

In the **self-declared DSU**, for **postal savings books (Type 03)**, the reduction must be applied both to:

- the **“Balance as of December 31”**, and
- the **“Average balance”** fields in Framework FC2, Section I of the DSU,

subject to the overall limit of **€50,000.00 per household**.

Legislative References

- Art. 5, para. 4-bis, **DPCM December 5, 2013, no. 159**
- **INPS Circular no. 73 of April 3, 2025**
- **INPS Message no. 1895 of June 16, 2025**
- *Il Quotidiano del Commercialista*, June 17, 2025 – “ISEE financial assets pre-filled with automatic reduction of government securities” – Silvestro
- *Italia Oggi*, June 17, 2025, p. 31 – “ISEE, Treasury Bills excluded from pre-filled data” – Cirioli
- Eutekne Guides – Welfare – “ISEE” – D. Silvestro

ROAD FREIGHT TRANSPORTERS

Flat-rate deduction for undocumented expenses – Tax year 2024 – Applicable amount (MEF announcement 13.6.2025 and Italian Revenue Agency announcement 13.6.2025)

The Ministry of Economy and Finance, with the announcement dated June 13, 2025, has defined the amount of the flat-rate deductions provided for road freight transporters by Article 66, paragraph 5, first sentence of the Italian Income Tax Code (TUIR), with reference to the 2024 tax year (REDDITI 2025 tax return).

Reference legislation

Article 66, paragraph 5 of the TUIR grants certain daily flat-rate deductions for undocumented expenses to freight transport companies, either under simplified accounting or ordinary accounting by option (pursuant to Article 13, paragraph 4 of Decree-Law 90/90).

Deductions apply only once per day of transport, regardless of the number of trips made.

Article 1, paragraph 652 of Law 208/2015 established that, starting from January 1, 2016, the said flat-rate deductions apply:

- In a single amount for transports personally carried out by the entrepreneur or partners outside the municipality where the company's headquarters are located (previously, there was a further distinction between regional and extra-regional transports);
- In the amount of 35% of the defined amount for transports personally carried out by the entrepreneur or partners within the municipality where the company's headquarters are located.

Annual adjustment of deductible amounts – Tax year 2024

Although the mentioned law specifies fixed amounts, the deduction amount has been adjusted over the years considering available resources.

For the 2024 tax year (REDDITI 2025), the MEF announcement of June 13, 2025, set the flat-rate deduction amounts as follows:

- €48.00 for transports personally carried out by the entrepreneur outside the municipality where the company's headquarters are located;
- €16.80 for transports personally carried out by the entrepreneur within the municipality where the company's headquarters are located (amount equal to 35% of the deduction applicable for transports outside the municipal territory).

The amount has therefore been confirmed compared to that set for the 2023 tax year (REDDITI 2024) and the 2022 tax year (REDDITI 2023).

Flat-rate deduction for partners in partnerships

The flat-rate deduction for undocumented expenses pursuant to Article 66, paragraph 5 of the TUIR also applies to partners of general partnerships (SNC) and limited partnerships (SAS), if they personally carry out transports (Article 13, paragraph 4 of Decree-Law 90/90).

It is considered that the deduction amount, being linked to transports personally carried out, must be attributed to each individual partner and not, overall, to the company.

Annual flat-rate deduction

Road freight transporters on behalf of third parties are also entitled to an annual flat-rate deduction of €154.94 for each motorcycle and motor vehicle with a maximum gross weight not exceeding 3,500 kilograms (Article 66, paragraph 5, second sentence of the TUIR).

Documentation requirements

The taxpayer must prepare and keep (until the expiry of the assessment period, along with transport documents, invoices, and waybills) a schedule indicating:

- The trips carried out and their duration;
- The destination locations;
- The references of transport documents of the goods (or invoices or waybills).

Reporting in the REDDITI 2025 tax return

Regarding the indication in the income tax return, the Italian Revenue Agency, in the press release of June 13, 2025, reminded that the flat-rate deductions for transports personally carried out by the entrepreneur pursuant to Article 66, paragraph 5, first sentence of the TUIR must be reported in sections RF and RG of the REDDITI PF and SP 2025

forms, using codes 43 and 44 in line RF55 and codes 16 and 17 in line RG22, as specified in the REDDITI form instructions.

These codes refer, respectively, to the deduction for transports within the municipality where the company's headquarters are located and the deduction for transports beyond that territorial scope.

Art. 66, paragraph 5 DPR 22.12.1986 no. 917

Italian Revenue Agency Press Release 13.6.2025 no. 35

Ministry of Economy and Finance Press Release 13.6.2025 no. 63

Il Quotidiano del Commercialista, 14.6.2025 – "The flat-rate deduction for road freight transporters still at €48" – Editorial Staff

Eutekne Guides – Direct Taxes – "Road Freight Transporters" – Alberti P.

Highlighted Legislation

Prime Ministerial Decree (DPCM) 29.1.2025

PROTECTION AND SAFETY

ENVIRONMENT – Environmental Declaration – Approval of the new MUD model – Deadline for submission in 2025

In implementation of Law 25.1.94 no. 70, this Prime Ministerial Decree approves the new single environmental declaration model (MUD), together with the related compilation instructions, to be used in replacement of the model approved by the Prime Ministerial Decree of 26.1.2024 (published in the Official Gazette no. 52 of 2.3.2024). The approval of the new MUD model was necessary in order to collect waste data from all categories of operators, in compliance with the most recent European legislation.

Effective date

The new MUD model must be used by the relevant subjects for submitting environmental declarations concerning the year 2024 and subsequent years.

Submission methods

The MUD model must be submitted:

- To the competent Chamber of Commerce for the relevant territory;
- Generally, by telematic submission with digital signature;
- Or, where provided, by certified email (PEC) of the forms generated by the compilation system, signed by the declarant on the paper form and converted into a PDF file attachment.

Deadline for submission

In general, the MUD model must be submitted by April 30 of the year following the reference year.

However, Article 6, paragraph 2-bis of Law 25.1.94 no. 70 establishes that if it becomes necessary to make amendments and additions to the MUD model in the year following the reference year, the deadline for submission is set at 120 days from the date of publication in the Official Gazette of the Prime Minister's decree approving the new model.

Therefore, since this Prime Ministerial Decree approving the new MUD model was published in the Official Gazette on February 28, 2025, the MUD model for the year 2024 must be submitted within 120 days from that date, that is, by June 28, 2025. However, since this date falls on a Saturday, the deadline is postponed to Monday, June 30, 2025 (see the notice by the Ministry of the Environment and Energy Security dated June 13, 2025).