THE WEEK IN BRIEF

News

GENERAL PROVISIONS

Mandatory PEC for company directors – Notification to the Business Register by 31 December 2025
(*MIMIT Circular No. 127654 of 25 May 2025*)

In Circular No. 127654 of 25 June 2025, the Ministry of Enterprises and Made in Italy (MIMIT), revising its previous position stated in Circular No. 43836 of 12 March 2025, extended the deadline for existing company directors to notify their certified email address (PEC) from 30 June 2025 to **31 December 2025**.

Confirmation of previous clarifications
The Ministry emphasized that the interpretative guidelines and operational instructions provided in the previous circular (12 March 2025) remain "unchanged and … confirmed." This means that:

- Company directors are still required to have their own **exclusive** PEC to be registered with the Business Register;
- Failure to comply still entails the **risk of administrative sanctions** under Article 2630 of the Italian Civil Code.

Resulting uncertainties
This position has been strongly criticized by **Unioncamere** (in a letter dated 2 April 2025 to MIMIT) and by **Assonime Circular No. 15 of 25 February 2025**.

Critics argue that:

- The obligation should be deemed fulfilled even if the **company's PEC** is provided instead of a personal PEC for each director;
- Directors of companies incorporated before 1 January 2025 should only be required to make this communication upon **new appointments or renewals**, and administrative sanctions under Article 2630 of the Civil Code should **not apply**. Instead, authorities could **suspend** the registration request, asking for regularization.

References:

- Art. 1, paragraph 860, Law No. 207 of 30 December 2024
- MIMIT Circulars No. 43836 (12 March 2025) and No. 127654 (25 June 2025)
- *Il Quotidiano del Commercialista*, 26 June 2025 – "MIMIT delays PEC notification for directors" – Meoli
- *Il Sole 24 Ore*, 26 June 2025, p. 36 – "Ministry postpones PEC deadline for directors" – Pirazzini M.
- Eutekne Guides – *Business and Companies* – "Directors' PEC" – Meoli M.
- *Il Quotidiano del Commercialista*, 21 June 2025 – "Unioncamere: no PEC requirement by June" – Meoli
- *Il Quotidiano del Commercialista*, 4 April 2025 – "Directors' PEC can match the company's PEC" – Meoli
- File No. 1239.07 in Update 4/2025 – "PEC requirement for directors" – Meoli

DIRECT TAXES

General provisions – Deductible expenses – Superbonus – Building works – Option notice rejected – Recovery of tax credit instalments
(*Parliamentary Question No. 5-04143 of 25 June 2025*)

In response to **Parliamentary Question No. 5-04143 of 25 June 2025**, the Ministry of Economy and Finance (MEF) provided clarification regarding **tax credits related to "building" interventions**. These credits had been **initially challenged** by the Revenue Agency but were **later deemed valid** following legal proceedings. However, due to the elapsed time, they can **no longer be used** as they are now **expired**.

Use of the Tax Deduction through Transfer or Discount Option

For nearly all building-related tax deductions, **Article 121 of Decree-Law No. 34/2020** introduced the possibility to benefit from them via the **transfer of the credit** or a so-called **"invoice discount"**.

This option is available for **expenses incurred from 2020 to 2024** for tax benefits other than the Superbonus, and for **expenses incurred in 2025** where the **Superbonus** is applicable.

However, the **scope of this option has been significantly restricted as of 17 February 2023**. Therefore, **only those who fall within the specific safeguard clauses** for each tax bonus can opt for transfer/discount after that date. These restrictions have been gradually introduced by:

- **Article 2(1) of Decree-Law No. 11/2023**
- **Articles 2 and 3 of Decree-Law No. 212/2023**
- **Article 1 of Decree-Law No. 39/2024**

Use of the Tax Credit by the Transferee or Supplier

Transferees or suppliers must use the acquired tax credit by **offsetting it via Form F24**, pursuant to **Article 17 of Legislative Decree No. 241/1997**, based on the **remaining instalments** of the deduction not used by the original beneficiary.

If an instalment is not used by 31 December of the reference year, it cannot be used in subsequent years, nor can it be refunded
(*Italian Revenue Agency Provision No. 35873 of 3 February 2022, section 5.3*).

Suspension and Rejection of the Option Notification

Under **Article 122-bis of Decree-Law No. 34/2020**, the Italian Revenue Agency may **suspend the effects of option notifications (transfer or discount)** for up to **30 days**, to perform **preventive checks** if risk factors are identified.

Such controls may lead to the **definitive rejection** of the option notification.

In that case, the taxpayer must either:

- initiate a **discussion with the Revenue Office** to request **self-correction annulment** of the rejection; or

- **appeal** the rejection decision within the relevant legal deadlines.
  If the self-correction denial is issued in writing, **appeal terms start anew** from that written decision.

Example: Late Resolution Following Rejection

If, for example, an option notification submitted on **16 March 2024**, regarding deductible expenses incurred in 2023, is rejected by the Revenue Agency following preventive checks, and the matter is not quickly resolved with the office, **litigation could ensue**.

If the taxpayer is **ultimately successful**, for instance with the option's effects reinstated on **16 April 2025**, it may be **too late to use the first annual instalment**, since it had to be used by **end of 2024**.

Extension of the Usage Deadline for "Expired" Credit Instalments

In response to **Parliamentary Question No. 5-04143/2025**, the Ministry of Economy and Finance (MEF), after consultation with the Revenue Agency, clarified that in cases where an **option notification under Article 121 DL 34/2020 is rejected** during preventive checks (per Article 122-bis), but **later reinstated** (either through **self-correction** or after winning **litigation**), the taxpayer **can still use any credit instalments that may have expired** in the meantime.

This is supported by **Section 3.4 of the Italian Revenue Agency Provision No. 340450 of 1 December 2021**, issued under Article 122-bis(5), which allows the usage deadline to be extended **"by the duration of the suspension period"**.

In the given example, the initial deadline for use (31 December 2024) would be extended to **31 January 2026**, reflecting the suspension from **16 March 2024 to 16 April 2025**.

Notification to the Revenue Agency

To allow the taxpayer to benefit from the otherwise expired credit, **the expiration date of each annual instalment is postponed**, accounting for the period when it was unusable.

However, the MEF notes that **this extension process cannot be automated**, as it **requires individual assessment**. As such, the Revenue Agency will intervene **case-by-case**, based on **notifications received** from affected taxpayers.

Legal references:

- Art. 121, DL No. 34 of 19 May 2020
- Italian Revenue Agency Provision No. 340450 of 1 December 2021
- Parliamentary Question No. 5-04143 of 25 June 2025
- *Il Quotidiano del Commercialista*, 27 June 2025 – "Expired annual building tax credit instalments preserved if options are reinstated" – Zanetti, Zeni

DIRECT TAXES

Self-employment income – Professional fees – Interest income from current accounts, recharged professional insurance premiums, and gains from the purchase of building tax credits – Applicable regulations
(*Italian Revenue Agency Ruling No. 171 of 26 June 2025*)

In **Ruling No. 171 of 26 June 2025**, the **Italian Revenue Agency** clarified the tax treatment, for the purposes of determining professional self-employment income, of the following:

- interest income from a current account;
- the portion of a professional insurance premium recharged to other insured professionals;
- the gain from the purchase of building-related tax credits.

As further discussed below, the Agency's reasoning is consistently based on the **"comprehensive income principle"** introduced by **Art. 54(1) of the TUIR** (*as amended by Art. 5(1)(b) of Legislative Decree No. 192/2024*), which provides that self-employment income is determined as the difference between:

- all amounts and values, of any kind and for any reason, received during the tax year in connection with artistic or professional activities; and
- expenses incurred during the same year in the exercise of such activity.

Interest income from current accounts

Under **Art. 54(3-bis) of the TUIR** (*introduced by Art. 1(1)(c)(2) of Decree-Law No. 84/2025*), interest and other financial income falling under **Chapter III, Title I** of the TUIR that are received in the exercise of professional activities are classified as **investment income** and **do not contribute** to the calculation of self-employment income.

This provision clarifies that such income should be treated as **capital income**, even after the introduction of the "comprehensive income" rule by Legislative Decree No. 192/2024.

Based on this new legal framework, the Revenue Agency confirmed that **interest accrued on a current account** held by a professional association (used to manage receipts and payments) and **credited by the bank** constitutes capital income, subject to **withholding tax at source** under **Art. 26(2) and (4) of Presidential Decree No. 600/1973**.
This is because **there is no causal link** between the interest and the professional activity.

The correct classification of such interest had already been raised in **Parliamentary Question No. 5-03535 of 12 February 2025**, though the Agency had postponed its position to a future official document. This issue is now addressed legislatively.

Partially recharged professional insurance premium

The second matter concerns the **recharge of the professional insurance premium** to other insured professionals, where the **association acts as the sole policyholder**.

Reinforcing the "comprehensive income" principle, the Agency concluded that the amounts collected as a **cost reimbursement** for the insurance premium **do not constitute income from professional activities** and thus **are not included in self-employment income**.

Conversely, the association may **only deduct the portion of the premium actually borne by it**, i.e., not recharged.

This interpretation is consistent with **Art. 54(2)(c)** and **Art. 54-ter(1)** of the TUIR, which provide that:

- **Reimbursements for shared costs**, such as premises or related services, **do not contribute** to self-employment income; and
- the **reimbursed expenses are not deductible** by the party that incurs them.

Gain from the purchase of building tax credits

Also based on the same principle, the Revenue Agency clarified that a **positive differential** (i.e., gain) resulting from the **purchase of a tax credit under face value** (pursuant to **Art. 121 of DL 34/2020**) **is taxable as self-employment income**.

This position **reverses the interpretation** provided in **Ruling No. 472 of 30 November 2023**, which had excluded such gains from all income categories under the then-prevailing legal framework, namely:

- not as self-employment income, since it was not linked to professional fees or intangible assets (Art. 54(1) and (1-quater) of the TUIR as then in force);
- not as capital income;
- not as miscellaneous income.

Regarding **timing (tax period attribution)** under the **cash accounting principle**, the Agency clarified:

- the **cost of acquiring the credit** is relevant in the tax period in which it is incurred;
- the **nominal value** of the credit is relevant at the time it is **actually offset** via Form F24.

Since the "comprehensive income" principle applies to **self-employment income produced in the tax year ongoing as of 31 December 2024** (i.e., 2024 for calendar-year taxpayers), the result is that:

- the **gain from offsetting the credit** becomes taxable from **2024 onward** (as declared in the 2025 income tax return),
- while the **acquisition cost** remains deductible in the year of purchase.

However, the exact **year of purchase** of the credit is **not disclosed** in Ruling 171/2025.
This raises the question: if the credit was purchased in **2023** and used from **1 January 2024**, does the **new rule apply**, or does the prior non-taxable treatment (per Ruling 472/2023) still stand?

There would be **no doubt** about the new rules applying where **both the purchase and the use** of the credit occurred from **2024 onward**.

Legal References:

- Art. 54(1), Presidential Decree No. 917 of 22 December 1986 (TUIR)
- Italian Revenue Agency Ruling No. 171 of 26 June 2025
- *Il Quotidiano del Commercialista*, 27 June 2025 – "Taxable income from the purchase of tax bonuses" – Fornero, Lubrano
- *Il Sole 24 Ore*, 27 June 2025, p. 34 – "Tax credits purchased: taxable from 2024" – Gavelli G.
- Eutekne Guides – *Direct Taxes* – "Self-employment income – Fees" – Fornero L., Valente G.

INDIRECT TAXES

VAT – Taxpayer obligations – Split payment – Scope of application – Exclusion of FTSE MIB listed companies – Effective date – New provisions under Decree-Law No. 84/2025

Article 10 of Decree-Law No. 84 of 17 June 2025 provides that **Italian VAT-registered companies listed in the FTSE MIB index** of the Italian Stock Exchange will be **excluded from the scope of the split payment mechanism** for transactions **invoiced from 1 July 2025 onwards**.
To this end, **letter d) of Article 17-ter(1-bis) of Presidential Decree No. 633/72** has been repealed.

This legislative change aims to **align domestic rules with EU Decision (EU) 2023/1552 of 25 July 2023**, whereby Italy was authorised to maintain the split payment regime until **30 June 2026**, excluding, however, **from 1 July 2025**, transactions involving the aforementioned listed companies.

Split payment mechanism

Under the **split payment system**, the VAT due on a transaction is **indicated on the invoice by the supplier**, but is **paid directly to the Treasury by the purchaser or client**, thereby splitting the payment of the consideration from the payment of the related tax (see **Italian Revenue Agency Circular No. 1 of 9 February 2015**).

EU authorisation

The split payment is a **special derogation from the normal VAT collection system**, and must therefore be **authorised by the Council of the European Union** pursuant to **Article 395 of Directive 2006/112/EC**.

- Initial authorisation was granted by **Decision (EU) 2015/1401 of 14 July 2015**.
- The scope was expanded by **Decision (EU) 2017/784 of 25 April 2017**.
- The end date of the regime's validity was then extended to **30 June 2023** by **Decision (EU) 2020/1105 of 24 July 2020**, and further to **30 June 2026** by **Decision (EU) 2023/1552**.

In order to respect the EU's recommendation to **gradually phase out** the measure, Italy amended its extension request to **exclude listed companies** from the scope of split payment starting **1 July 2025**.

Impact on invoicing procedures

Due to this legislative change, **suppliers must adjust their invoicing procedures** when issuing invoices to the affected **FTSE MIB-listed companies**, reverting to **ordinary VAT collection**, unless the **reverse charge mechanism** applies for specific transactions.

In practice:

- The **supplier** will **no longer indicate the code "S"** (indicating split payment) in the **"VAT collectibility" field** of the electronic invoice and must include the VAT charged in their own periodic VAT settlement;
- The **customer** will **pay the VAT to the supplier along with the invoice amount**, and will be entitled to deduct the input VAT without restriction.

Effective date

According to **Article 10 of Decree-Law No. 84/2025**, the **exclusion applies to invoices issued from 1 July 2025 onward**, regardless of when the underlying transaction was performed.

The **literal interpretation** of the rule suggests that **the invoice issuance date is the key reference**, even though this may not always align with the date of the transaction or the tax point (VAT collectibility date).

Indeed:

- Invoices must generally be issued **within 12 days** from the date the transaction is performed (**Art. 21(4) of Presidential Decree No. 633/72**);
- The **"Date" field** in the "General Data" section of the e-invoice XML file is deemed to reflect the **transaction date** (see **Italian Revenue Agency Circular No. 14 of 17 June 2019**, §3.1).

According to another doctrine, however, to identify the moment from which the regulatory amendment applies, one must consider "the formal element of the invoice issuance date, which constitutes a watershed, but the need to consider the execution of the transaction and the resulting tax liability, which influence the determination of the invoice date, does not disappear" (see Magrini M., Santacroce B. "Split payment, listed companies excluded – decisive is the invoice date," Il Sole - 24 Ore, 19.6.2025, p. 34).

art. 10 DL 17.6.2025 no. 84
art. 17 ter para. 1 bis DPR 26.10.1972 no. 633

Il Quotidiano del Commercialista, 24.6.2025 – "Exclusion from split payment for listed companies from July 1 with aspects to clarify" – Gazzera – La Grutta
Il Quotidiano del Commercialista, 13.6.2025 – "Listed companies without split payment starting from July 1" – Gazzera
Eutekne Guides – VAT and Indirect Taxes – "Split payment" – Greco E., Gazzera M.

DEFINITION OF TAX RELATIONSHIPS
Two-year pre-bankruptcy agreement (Legislative Decree 13/2024) – Clarifications (Revenue Agency Circular 24.6.2025 no. 9)

With Circular no. 9 dated June 24, 2025, the Italian Revenue Agency summarizes the applicable rules for the 2025-2026 Two-Year Pre-Bankruptcy Agreement (CPB), reviewing and supplementing the clarifications provided with the previous Circular 18/2024, in light of the regulatory and procedural developments that have occurred since; on the other hand, no clarifications are provided regarding the CPB reserved for taxpayers under the flat-rate scheme pursuant to Law 190/2014, whose application remains limited to the 2024 tax period under the rules in force at that time, pursuant to art. 7 of Legislative Decree 81/2025.

New cause of exclusion
The Revenue Agency analyzes the new causes for exclusion/termination introduced by Legislative Decree 81/2025, aimed at professionals who individually declare income under art. 54 para. 1 of the TUIR and who simultaneously participate in professional associations/professional companies/associations of lawyers; in particular, starting from the 2025-2026 biennium, it is possible to join the CPB only if this choice is agreed upon both by all the professional partners or associates and by the relevant association or professional company.

Conversely, the termination of the CPB for the professional causes the termination also for the collective entity to which that person participates, and vice versa.
Regarding this, the Revenue Agency clarifies that the cause for exclusion does not apply if the activity carried out by one of the two involved subjects (professional on one side, collective entity on the other) "has not approved the ISA indicators."

Family business and payment of substitute tax
The Revenue Agency clarifies that the substitute tax pursuant to art. 31-bis of Legislative Decree 13/2024 must be paid directly by the family entrepreneur, even in the event that, in 2024, there is immediate exit from the flat-rate scheme due to exceeding the €100,000.00 threshold.

Installment payment of capital gains
For the calculation of the proposal of the pre-bankruptcy agreement for the 2025-2026 biennium, the declared business income for the 2024 tax period must be adjusted considering the components indicated in art. 16 para. 1 of Legislative Decree 13/2024, which includes capital gains under art. 86 of the TUIR. In this regard, the Revenue Agency clarifies that, in case of opting for installment payment of the capital gain, the income relevant for line P04 must be reduced only by the portion of the capital gain included in the determination of the 2024 business income; likewise, the agreed income for 2025-2026 must be adjusted only for the portion of the capital gain allocated to each year within the CPB biennium. This clarification also applies to the 2024-2025 CPB.

Difference from withdrawal
Circular 9/2025 addresses the correct treatment, for CPB purposes, of the difference arising from the withdrawal of partners from a partnership. Reiterating that this constitutes a negative component for determining the partnership's income (as indicated in ruling no. 64/2008), the Revenue Agency excludes its relevance within the CPB framework, since it is not a negative component attributable to one of the items listed in the exhaustive list of art. 16 of Legislative Decree 13/2024; therefore, the withdrawal difference does not cause variations in the agreed income.

art. 11 Legislative Decree 12.2.2024 no. 13
art. 16 Legislative Decree 12.2.2024 no. 13
Revenue Agency Circular 24.6.2025 no. 9
Il Quotidiano del Commercialista, 25.6.2025 – "Access to CPB for professionals of STP with ISA issue" – Girinelli – Rivetti
Eutekne Guides – Assessment and Sanctions – "Two-year Pre-bankruptcy Agreement" – Girinelli A., Rivetti P.

FIRST HOME BENEFITS
Reclassification of the property after the deed – Change from A/2 to A/1 – Penalties – Inapplicability (Court of Cassation 21.6.2025 no. 16643)

The Court of Cassation, with order no. 16643 dated June 21, 2025, examined an issue regarding the application of penalties for the undue entitlement to the first home benefit in the case of a subsequent cadastral reclassification, due to which, after the deed, the cadastral classification of the property changed from A/2 to A/1, resulting in the loss of eligibility for the reduced tax rate.

First home benefit and cadastral classification of the property
Since 2014 (from January 1, 2014, for registration tax and from December 13, 2014, also for VAT purposes), the scope of first home benefits has been anchored to the cadastral classification of properties, while the relevance of the Ministerial Decree (DM) dated August 2, 1969, which identified characteristics qualifying homes as "luxury," has been lost.
In short, since 2014, properties classified under categories A/1, A/8, or A/9 cannot access the benefit referred to in Note II-bis to art. 1 of Part I of the Tariff attached to DPR 131/86, and the various characteristics identified by DM 2.8.1969 (such as usable area exceeding 240 sqm, presence of a pool of certain dimensions, etc.) no longer matter.
Consequently, a change of a property's classification from A/2 to A/1 is sufficient to exclude it from the first home benefit and, in some cases (such as the one examined by the Court of Cassation in decision 16643/2025), also causes the loss of the benefit previously applied.

Case under judgment
In the case reviewed in decision no. 16643/2025, the owner of a property had submitted a request for a new cadastral registration in 2014 (the pronouncement does not specify what works or interventions were performed), resulting in the property being classified as A/2.

In 2017, the property was sold and the buyer requested first home benefits, as the property was registered as A/2.
In 2018, following a "municipal report," a "subsequent reclassification" of the property took place, changing the cadastral category from A/2 to A/1.
Following this reclassification, the Revenue Agency revoked the first home benefits applied at the 2017 sale deed (with the VAT rate changing from the original 4% to 10%) and imposed penalties amounting to 30%.

Inapplicability of penalties
The legitimacy of the penalties was contested in court and the dispute reached the Court of Cassation, which, confirming the lower court's decision, ruled the penalties inapplicable in this case.
The Court agreed with the reasoning of the lower court, which had found that "the imposition of penalties always requires the existence of fault or intent on the taxpayer's part in tax evasion," while in this case, applying the 4% VAT rate instead of 10% was neither intentional nor negligent. The taxpayer's declaration at the time of the deed could not be considered culpably false or misleading because it reflected the cadastral data "existing" at that time.

Absence of blameworthiness
In brief, according to the view upheld also by the Court of Cassation, there was no "culpably blameworthy conduct on the part of the taxpayer," who merely declared the actual conditions of the property at the time of the deed. In fact, at the moment of purchase—on which the first home benefits were requested—the cadastral identity of the property was clearly linked to category A/2.
The existence of a new cadastral registration request (filed by the previous owner) dating back to 2014, and the fact that "the cadastral situation was sub judice even at the time of the notarial deed," were not sufficient grounds to justify a different declaration by the taxpayer in the deed: he could not have declared anything other than classification A/2 (the only effective one at that time), as the possible reclassification was a "mere and uncertain eventuality."
In conclusion, since the declaration of the cadastral condition existing at the time of the deed (A/2) was "the only conduct required in that moment," despite the prior reclassification request causing retroactive effects (to 2014) of the reclassification performed by the Revenue Agency in 2018, the Court concluded that penalties are not applicable due to the loss of the first home benefits in this case.

Tariff Part I art. 1 TUR
Il Quotidiano del Commercialista, 24.6.2025 – "No penalties if cadastral reclassification of first home is subsequent" – Mauro Eutekne Guides – VAT and indirect taxes – "First home" – Mauro A.
Court of Cassation 21.6.2025 no. 16643

HIGHLIGHTED READING

REVENUE AGENCY MEASURE NO. 176284 OF 11.4.2025
TAX
INDIRECT TAXES – VAT – TAXPAYERS' OBLIGATIONS – ANNUAL VAT RETURN 2023 – VAT DECLARATION RELATING TO 2022 – TAXABLE SALES AND PURCHASES SUBJECT TO REVERSE CHARGE – DATA TRANSMITTED ELECTRONICALLY – COMMUNICATION OF ALLEGED ANOMALIES

Article 1, paragraphs 634 to 636, of Law no. 190 dated 23 December 2014 (Stability Law 2015) provides that, by measure of the Revenue Agency, the methods shall be established for making available to the taxpayer and the Financial Police (Guardia di Finanza) the elements and information in its possession relating to the taxpayer, acquired directly or received from third parties, concerning income, revenues or fees, turnover, production value attributable to the taxpayer, benefits, deductions or tax credits, even if not legitimately due, so that the taxpayer may:

- report to the Revenue Agency any elements, facts, or circumstances unknown to it;
- remedy any errors or omissions through the institution of voluntary correction (ravvedimento operoso).

In implementation of this provision, this measure establishes the procedures by which taxable persons and the Financial Police receive communications regarding potential anomalies based on the comparison between:

- the data from the annual VAT return for the 2022 tax period;
- the data transmitted pursuant to Articles 1 and 2 of Legislative Decree no. 127/2015 (electronic invoices and electronic receipts) and Article 1, paragraphs 209 to 214, of Law no. 244/2007 (electronic invoices to the Public Administration).

Contents of the communications
The communications contain:

- the taxpayer's tax code, name or business name;
- the identification number of the communication and the tax period;
- the act code;
- the total amount of electronically transmitted VAT operations that are taxable or subject to the reverse charge mechanism;
- instructions on how to consult the detailed information relating to the detected anomaly, available on the Revenue Agency's website;
- instructions on how the taxpayer can request information or report any facts or circumstances unknown to the Revenue Agency;
- instructions on how the taxpayer can regularize errors or omissions and benefit from reduced penalties for the violations.

Consultation of detailed information
Within the reserved area of the Revenue Agency's online portal known as the "Cassetto Fiscale" (Tax Drawer), as well as the web interface "Invoices and Receipts," the following are made available:

- data declared in the VAT return for the 2022 tax period, relating to taxable sales and purchases subject to reverse charge;
- the total amount of VAT operations electronically transmitted with the same nature (taxable sales and reverse charge purchases);
- the amount of such operations not reported in the annual return;
- identification data of customers and the amount of related taxable sales;
- identification data of suppliers and the amount of related purchases under the reverse charge.

Methods of communication
The Revenue Agency sends anomaly communications to the digital domicile (certified email address, PEC) of the VAT-registered taxpayers.
The information is also made available to the Guardia di Finanza through IT systems.

Requests for clarifications and reports
The taxpayer, including through intermediaries authorized to submit returns electronically, may:

- request information;
- or report to the Revenue Agency, following the instructions contained in the communication received, any facts or circumstances unknown to the Agency that may justify the alleged anomaly.

Regularization of violations committed
Following the anomaly communication, the taxpayer may regularize errors or omissions and benefit from reduced administrative penalties under the voluntary correction system (Article 13 of Legislative Decree no. 472/97), proportional to the time elapsed since the violation was committed.
It is noted that voluntary correction can be made regardless of whether the violation has already been detected or whether the tax authorities have begun control activities, provided that no:

- "warning notice" has been issued following automated assessment of the return under Article 54-bis of Presidential Decree no. 633/72;
- assessment notice has been served.