

DL 30.6.2025 n. 95
(so-called 'Omnibus' decree) - Main
innovations

1 PREMISE

Law Decree no. 95 of 30.6.2025, published in the Italian *Official Gazette* no. 149 of 30.6.2025, enacted numerous urgent provisions on economic activities and social measures (the so-called 'Omnibus' decree).

DL 95/2025 came into force on 1.7.2025, the day after its publication. The main changes contained in LD 95/2025 are analysed below.

DL 95/2025 is currently being converted into law and its provisions are therefore subject to amendments and additions.

2 110% SUPERBONUS UNTIL 2026 IN THE MUNICIPALITIES OF THE EARTHQUAKE-HIT CENTRAL ITALY - WAIVER OF THE OPTIONS BLOCK

Article 4 of Decree-Law 95/2025 sets forth certain provisions relating to reconstruction works facilitated with the superbonus, carried out in the municipalities of Central Italy affected by the earthquakes occurred since 24.8.2016 where a state of emergency has been declared, and for which the *procedure* for applying for a contribution has been activated since 30.3.2024.

In particular, Article 4 of Law Decree 95/2025:

- in paragraph 2, recognises the 110% rate for the expenses incurred in 2026 with reference to these facts;
- in paragraph 3, it extends also to the aforesaid expenses incurred in 2026 the waiver of the blocking of the options for the assignment of the credit or the rebate on the consideration set forth in Article 121 of Decree-Law 34/2020.

2.1 110% SUPER-BONUS FOR 2026 EXPENSES IN THE MUNICIPALITIES OF THE EARTHQUAKE CENTRE OF ITALY

By introducing paragraph 8-ter.1 to Article 119 of Decree-Law 34/2020, Article 4, paragraph 2 of Decree-Law 95/2025 recognises the super-bonus at a rate of 110% for expenses incurred in 2026, with reference to reconstruction works carried out in the municipalities of the territories affected by the earthquakes that occurred in the regions of Abruzzo, Lazio, Marche and Umbria as of 24 August 2016, where a state of emergency has been declared.

Buildings unusable following seismic event

The 110% superbonus for expenses incurred in 2026 is available for works carried out on buildings located in the above-mentioned municipalities, damaged and rendered unusable following the seismic event.

Specifically, it is necessary that:

- the AeDES form certifies the direct consequentiality of the damage that caused the building to be uninhabitable with respect to the seismic event;
- the judgement of the building's uninhabitable nature has outcome B, C and E.

Application for contribution submitted from 30.3.2024

Article 119, paragraph 8-ter.1 of Decree-Law 34/2020 limits the superbonus to 110% for expenses incurred in 2026 "*exclusively in the cases governed by Article 2, paragraph 3-ter.1 of Decree-Law no. 11 of 16 February 2023*".

By virtue of this postponement, the relief is granted on condition that the applications or declarations for the recognition of the reconstruction contribution have been submitted since 30.3.2024 (date of entry into force of Decree-Law no. 39/2024).

Procedures for availing of the 110% superbonus for 2026 expenses

Article 119, paragraph 8-ter.1 of Decree-Law 34/2020 recognises the 110% superbonus for expenses incurred in

2026, with regard to the buildings in the earthquake crater, *"exclusively in the cases governed by Article 2, paragraph 3-ter.1, of Decree-Law no. 11 of 16 February 2023 (...) for which the option referred to in Article 121, paragraph 1, of Decree-Law no. 34 of 19 May 2020 is exercised (...)"*.

As worded, the provision leaves some interpretative doubts, since it is not clear whether the 110% superbonus for expenses incurred in 2026 is due:

- only if one opts for the assignment of the credit or the discount on the consideration pursuant to Article 121 of Decree-Law 34/2020 (as would seem to be inferred, strictly speaking, from the literal tenor of the provision)
- or also with reference to the expenses for which the tax deduction is used in its 'natural' manner in the tax return (this would seem to be the most reasonable interpretation, which would however need to be confirmed by the tax authorities).

Superbonus with contribution and 'enhanced' superbonus after waiver of contribution

Article 119 para. 8-ter.1 of Decree-Law 34/2020 refers to the *'deduction for the tax incentives set forth in paragraphs 1-ter and 4-quater'* of the same Article 119.

By virtue of this reference, it is not disputed that the 110% superbonus for expenses incurred in 2026 may be used if the application for the reconstruction contribution has been submitted. In these cases, the tax deduction is due for the amount exceeding the contribution.

The above-mentioned para. 8-ter.1 does not, however, mention para. 4-ter of the same Article 119, which refers to the "strengthened" superbonus for which, in exchange for the express waiver of the reconstruction grant, the 50% increase in the expenditure limits admitted to the superbonus is applicable.

Therefore, it is doubtful that the extension of the superbonus to 110% for expenses incurred in 2026 could also relate to the "enhanced" superbonus under Article 119, paragraph 4-ter of Decree-Law No. 34/2020 (also considering that such provision is instead explicitly contemplated by paragraph 8-ter of the same Article 119, which provided for the extension of the superbonus to 110% for expenses incurred until 31.12.2025).

2.2 WAIVER OF THE OPTION FREEZE

Article 4, paragraph 3 of Decree-Law 95/2025, amending paragraph 3-ter.1 of Article 2 of Decree-Law 11/2023, extends the waiver of the freeze on the options to assign the credit and discount on the consideration with reference to the 110% super-bonus for expenses incurred in 2026 in relation to the cases set forth in Article 119, paragraph 8-ter.1 of Decree-Law 34/2020 (illustrated in paragraph 2.1 above).

This waiver operates within the limit of the resources already allocated for the previous years, always with reference to the waiver of the blocking of the options for the superbonus reconstruction interventions in the municipalities of the 2016-2017 Central Italy earthquake.

3 FACILITIES FOR THE 2016-2017 CENTRAL ITALY EARTHQUAKE ZFU - EXTENSION TO 2025

Article 4, paragraph 5 of Decree-Law 95/2025 extends until 2025 the concessions related to the urban free zone (ZFU) for the 2016-2017 Central Italy earthquake, established in the municipalities of the Regions of Lazio, Umbria, Marche and Abruzzo pursuant to Article 46 of Decree-Law 50/2017.

Previously, these facilities had been extended until 2024 by Article 17-ter of DL 215/2023.

3.1 ZFU EARTHQUAKE RELIEF CENTRAL ITALY 2016-2017

In the presence of certain requirements, companies and professionals that have their main office or local unit in the ZFU enjoy

- the exemption from income tax of the income deriving from the performance of the economic activity in the ZFU (within the limit of EUR 100,000.00 for each tax period);

- the exemption from IRAP of the net production value resulting from the economic activity in the ZFU (up to EUR 300,000.00 for each tax period);
- the exemption from IMU for real estate located in the ZFU, owned and used for carrying out the economic activity;
- exemption from the payment of social security and welfare contributions, with the exception of compulsory accident insurance premiums, payable by employers, on employee wages.

3.2 BENEFICIARIES

The beneficiaries of the aforesaid reliefs are the same persons who were able to benefit from them in previous years, i.e. companies and professionals who

- have their head office or local unit in the municipalities affected by the earthquake of 24.8.2016 or 26- 30.10.2016 (referred to in Annexes 1 and 2 to DL 189/2016), and which have suffered, due to the earthquake events, a reduction in turnover of at least 25% in the period from 1.9.2016 to 31.12.2016, compared to the corresponding period of the year 2015;
- they have their head office or local unit in the municipalities affected by the earthquake of 26- 30.10.2016 (referred to in Annex 2 of DL 189/2016) and have suffered in the period from 1.11.2016 to 28.2.2017 a reduction in turnover of at least 25% compared to the corresponding period of the previous year (Art. 1 co. 745 of L. 205/2017)
- have their head office or local unit in the municipalities affected by the earthquake of 18.1.2017 (referred to in Annex 2-bis of DL 189/2016) and have suffered, in the period from 1.2.2017 to 31.5.2017, a reduction in turnover of at least 25% compared to the corresponding period of the previous year 2016;
- they undertake a new economic initiative within the free zone by 31.12.2021 (provided, in this hypothesis, that they are not enterprises related to the construction and plant sector - category "F" of the ATECO 2007 code - which on 24.8.2016 did not have their registered and/or operational office in the municipalities of the Free Zone, as set out in Annexes 1, 2 and 2-bis of DL 189/2016).

Definition of "professional" for the purposes of the 2016-2017 earthquake relief for the ZFU

For the purposes of the facilities for the ZFU, "professional" means the self-employed person registered with professional orders or belonging to professional associations registered in the list kept by the Ministry of Enterprise and *Made in Italy* pursuant to Law no. 4 of 14.1.2013 and in possession of the certificate issued pursuant to the same law (cf. Circ. Ministero delle Imprese e del *Made in Italy* 31.3.2023 no. 156351).

Contribution exemption for non-professional self-employed workers

The exemption from the payment of social security and welfare contributions, with the exclusion of compulsory accident insurance premiums, payable by employers, on wages and salaries from employment also applies, under the same conditions, to holders of self-employment income who do not fall within the definition of 'professionals' (Article 46 co. 2 lett. d) of DL 50/2017).

3.3 COMPLIANCE WITH THE *DE MINIMIS* REGIME

For the purposes of compliance with State aid rules, the exemptions relating to the ZFU sisma Centro Italia 2016-2017 are granted in compliance with the "*de minimis*" regulation applicable according to the sector of the beneficiary's main activity, pursuant to Articles 107 and 108 of the Treaty on the Functioning of the European Union (TFEU).

3.4 GRANTING OF SUBSIDIES

The facilities are granted within the limit of the resources allocated for the year 2025, amounting to EUR 11.7 million.

For the implementing provisions, the rules set forth in Ministerial Decree 10.4.2013 apply, insofar as they are compatible.

4 5% VAT RATE FOR WORKS OF ART, ANTIQUES OR COLLECTORS' ITEMS

Article 9 of Decree-Law 95/2025 introduces the VAT rate of 5% for all supplies of works of art, antiques and collectors' items (new No. *1-nonies*) of Table A, Part *II-bis*, annexed to Presidential Decree No. 633/72).

The previous provisions that provided for the 10% rate for imports and supplies made directly by the authors of the works of art or their heirs or legatees are repealed.

4.1 ALTERNATIVENESS WITH THE MARGIN SCHEME

The new provision stipulates that the newly introduced 5% VAT rate requires that the margin scheme for works of art, antiques or collectors' items, provided for by DL 41/95, does not apply.

Similarly, a person who has adopted the margin scheme may continue to use it, provided that he has not applied a reduced VAT rate to the works of art, antiques or collectors' items in question, supplied to the taxable dealer or imported by him.

4.2 OBJECTIVE SCOPE

The reduced rate continues to refer, objectively, to works of art, antiques or collectors' items, as identified in the Table, letters (a), (b) and (c), annexed to DL 41/95.

4.3 DECORRENCE

In the absence of an express effective date, the new 5 per cent rate is applicable to disposals made as from 1.7.2025 (the date on which DL 95/2025 comes into force).

5 OPEN-AIR ACCOMMODATION FACILITIES - EXTENSION TO 15.12.2025 OF THE DEADLINE FOR CADASTRAL UPDATING

Article 14, paragraph 5 of Law Decree 95/2025 extends from 15.6.2025 to 15.12.2025 the deadline by which the owners of open air accommodation facilities (e.g. campsites) must submit the cadastral update documents required by Article *7-quinquies* of Law Decree 113/2024, and in particular

- the acts of geometric updating pursuant to Article 8 of Law no. 679/69, for the updating of the cadastral map;
- acts of updating the cadastral annuity through DOCFA, pursuant to Ministerial Decree 701/94.

5.1 CRITERIA FOR DETERMINING THE CADASTRAL RENT

The aforesaid cadastral update deeds are necessary due to the *ad hoc* criteria for determining the cadastral rent of open-air accommodation facilities, introduced by Article *7-quinquies* of Law Decree 113/2024.

In particular, as of 1.1.2025, for the purposes of direct assessment to determine the cadastral annuity of such structures

- the 'mobile accommodation facilities equipped with rotating mechanisms in operation' (i.e. accommodation facilities on wheels such as caravans, caravans and mobile homes) located in the aforementioned open-air accommodation facilities are excluded
- the value of the overnight accommodation areas is increased in relation to the ordinary market value by an equal amount:
 - 85%, for areas equipped for the aforementioned mobile sleeping accommodation;
 - at 55%, for areas not equipped for overnight accommodation.

5.2 FAILURE TO UPDATE THE LAND REGISTER

In the event of failure to submit the cadastral update documents within the deadlines

- the sanctions envisaged for breach of the obligations to report to the Land Registry pursuant to Article 20 of RDL 652/39 apply;
- the procedure referred to in Article 1, paragraph 277 of Law 244/2007 is activated, by virtue of which the competent offices of the Agenzia delle Entrate - Territorio require the holders to submit the above-mentioned deeds of update and, if the holders do not comply within 90 days of the request, they automatically update the cadastral register.

5.3 APPLICATION OF THE REDETERMINED CADASTRAL RENTS FOR THE PURPOSES OF IMU FOR 2025

For cadastral updating deeds submitted by 15.12.2025, the redetermined cadastral rents of open-air accommodation facilities take effect as of 1.1.2025 for the purposes of calculating the IMU for 2025 (the second instalment of which, as balance, must be paid by 16.12.2025).

6 ENERGY REQUALIFICATION INTERVENTIONS UNDER THE REVOLVING FUND FOR TOURISM ENTERPRISES - EXTENSION

Article 14 (6) and (7) of Decree Law 95/2025 extends to 31 March 2026 (instead of the previous term of 31 December 2025) the possibility of carrying out energy requalification, environmental sustainability and digital innovation measures for an amount of between EUR 500.000.00 and 10 million euro, under the Revolving Enterprise Fund (FRI) for the support of enterprises and development investments in tourism (PNRR measure), as per Art. 3 of DL 152/2021 and DM 28.12.2021.

The extension also applies to administrative proceedings already pending on 1.7.2025 (entry into force of DL 95/2025).

6.1 SUBJECTS CONCERNED

The incentives are granted to:

- hotel enterprises;
- enterprises engaged in agritourism activities, as defined by Law 96/2006 and relevant regional regulations;
- enterprises operating open-air accommodation facilities;
- enterprises in the tourism, recreation, fair and conference sector, including bathing establishments, spa complexes, tourist ports, theme parks, including water and wildlife parks.

Incentives are also granted to enterprises owning the right of ownership of real estate structures in which one of the above-mentioned business activities is carried out.

6.2 GRANTING OF SUBSIDIES AND SOFT LOANS

To cover eligible investments, there will be

- a direct contribution to expenditure, up to a maximum of 35% of eligible expenses and costs, within the annual expenditure limit;
- the granting of subsidised loans with a duration of up to 15 years, including a maximum grace period of 36 months.

These incentives are recognised in compliance

- the applicable State aid regulations
- the derogations provided for the period of application of the Temporary Framework for State aid measures to support the economy in the COVID-19 emergency.

Incumulability

The incentives under review cannot be cumulated with:

- other incentives provided for in Articles 1, 2 and 8 co. 6 of the aforementioned DL 152/2021;
- other public contributions, subsidies and facilities granted for the same interventions.

7 DISBURSEMENT OF GRANTS FOR 'STAFF HOUSES' FOR WORKERS IN THE TOURISM AND HOSPITALITY SECTOR

Article 14 of Legislative Decree 95/2025 provides for the disbursement of grants in order to improve the welfare of workers in the tourist-accommodation sector, guaranteeing positive social, economic and employment benefits for the categories and territories concerned.

Among the aforementioned workers in the tourist-accommodation sector are also expressly included the workers employed in the food and beverage establishments referred to in Article 5 of Law 287/91, i.e:

- catering establishments serving meals and beverages, including those with an alcohol content exceeding 21% by volume, and milk (restaurants, trattorias, snack bars, pizzerias, breweries and similar establishments)
- establishments serving beverages, including alcoholic beverages of any strength, as well as milk, confectionery, including confectionery and ice cream, and delicatessen products (bars, cafés, ice cream parlours, pastry shops and similar establishments)
- establishments where the serving of food and drink is carried out in conjunction with entertainment and leisure activities, in dance halls, gaming halls, nightclubs, bathing establishments and similar establishments
- drinking establishments, where the serving of alcoholic beverages of any strength is excluded.

In concrete terms, the support measures aimed at achieving the above-mentioned purposes are substantiated by the granting of contributions for the following purposes:

- the creation, redevelopment and modernisation, in terms of energy efficiency and environmental sustainability, of accommodation provided by employers to workers in the tourist accommodation sector (so-called '*staff houses*'), on favourable terms, to ensure that they have adequate accommodation during their working period (specifically, provision is made for this purpose by allocating EUR 22 million for 2025 and EUR 16 million for each of the years 2026 and 2027)
- support for the costs of renting the same accommodation borne by the aforementioned workers, so that they can have access to housing at a reduced rent (in this case, the expenditure authorised is EUR 22 million for each of the years 2025, 2026 and 2027).

7.1 RECIPIENTS OF THE CONTRIBUTIONS

Eligible for the economic resources to be disbursed between 2025 and 2027 are entities that, in full and exclusive possession of real estate, manage

- in an entrepreneurial form, accommodation or residences for workers in the tourist-accommodation sector;
- tourist accommodation facilities;
- food and beverage establishments pursuant to Article 5 of Law 287/91.

7.2 IMPLEMENTING DECREE

A subsequent decree of the Ministry of Tourism is delegated the task of identifying

- the types of costs
- the specific categories of beneficiaries of the contributions;
- the modalities for guaranteeing housing for workers in the tourist-accommodation sector, for a period of not less than five years, according to favourable conditions proportional to the benefit admitted and, in any case, involving a reduction in the rental fee of at least 30% with respect to the average market value (in this regard, the illustrative report to Law Decree 95/2025 specifies that the five-year allocation constraint is placed in favour of all the workers of the company and refers to the provision of contributions both in support of investments for the creation or redevelopment of housing, and in support of the costs of renting the same housing);
- the criteria for the allocation of resources in compliance with EU regulations on State aid;
- the disbursement procedures;
- the procedures for distributing and allocating subsidies that allow for compliance with the expenditure limits;
- the verification, control and revocation procedures related to the use of the allocated resources.

8 CONTRIBUTION FOR WORKING MOTHERS

Article 6 of Law Decree 95/2025 intervenes in favour of working mothers by providing:

- the postponement from 2025 to 2026 of the partial decontribution introduced by Law no. 207/2024 (Budget Law 2025);
- the recognition of an income integration contribution of a variable amount (in relation to months of work) that will be paid by INPS in December 2025.

8.1 POSTPONEMENT OF PARTIAL DECONTRIBUTION

By amending Article 1, Paragraph 219 of Law no. 207/2024, Article 6, Paragraph 1 of Decree Law no. 95/2025 provides that the partial decontribution will be applied starting from the year 2026 (and no longer from 2025), since it is not yet operative due to the lack of publication of the implementing decree. The partial decontribution applies to female employees (excluding home-work relationships), self-employed women who receive at least one of the following: self-employment income, business income in ordinary accounting, business income in simplified accounting or participation income (and who have not opted for the flat-rate scheme), mothers of at least two children and whose salary or taxable income for social security purposes does not exceed EUR 40,000.00 on an annual basis.

Workers benefiting from total decontribution

Taking into account the postponement of the relief measure, the provision also amends the third sentence of paragraph 219 of Law no. 207/2024, which provided that the partial decontribution did not apply for the years 2025 and 2026 for permanent female workers who are mothers of at least three children,

who benefit from the total exemption of the IVS share borne by them pursuant to Article 1, paragraph 180 of Law 213/2023.

For these workers, the partial decontribution will not apply for 2026 only.

8.2 CONTRIBUTION FOR 2025

In lieu of the partial decontribution, Article 6 co. 2 of Decree-Law 95/2025 introduces for 2025 only an income support contribution, the amount of which varies in relation to the months worked.

8.2.1 Scope of application

The contribution concerns working mothers

- employees (excluding domestic work relationships);
- self-employed women who are enrolled in compulsory autonomous social security schemes, including the professional pension funds under Legislative Decree no. 509/94 and Legislative Decree no. 103/96 and the INPS Separate Account (under Article 2, para. 26 of Law no. 335/95).

The above-mentioned workers must have:

- two children, with the contribution accruing up to the month in which the second child turns 10
- or more than two children, with the contribution payable until the month in which the youngest child turns 18.

Workers with more than two children

Female workers with more than two children may benefit from the contribution on condition that the income from employment does not derive from permanent employment and, in any case, for each month or fraction of a month during which the employment or self-employment relationship is in force and which does not coincide with the month during which the employment relationship is in force.

8.2.2 Income limit

To be eligible for the contribution, female workers must have an income from employment not exceeding €40,000.00 on an annual basis.

8.2.3 Measure

The contribution is EUR 40.00 per month, for each month or fraction of a month of the employment relationship or self-employment activity.

Tax and contribution regime

The amount recognised as contribution is not taxable for tax and contribution purposes.

Irrelevance for ISEE purposes

The contribution is not relevant for ISEE purposes.

8.2.4 Acknowledgement

The grant starts from 1.1.2025 and is paid by INPS, upon presentation of a specific application.

The amount is paid in a lump sum in December 2025.

In particular, the monthly payments due from January to November are paid in December when the latter is settled.

9 PROVISIONS ON THE CREDITING TIMES OF ELECTRONIC PAYMENTS

Article 12 of Legislative Decree No. 95/2025 amends Article 1, paragraph 66 of Law No. 207/2024 (Budget Law 2025), setting forth provisions concerning the crediting of electronic payments.

9.1 PREVIOUS REGULATIONS

It should be noted that Article 1, paragraph 66 of Law No. 207/2024, in the version prior to the amendment under review, established the obligation for payment service providers to credit the daily amounts in favour of the beneficiaries by 12 noon on the business day following the day of receipt of the payment order and, in any event, with value date on the day of receipt of the payment order, "*for payments made by electronic instruments other than credit transfers*".

9.2 LIMITATION OF THE SCOPE OF APPLICATION

Article 12 of Decree-Law 95/2025 provides for the replacement of the generic reference to '*electronic instruments other than credit transfers*' with the words '*payment cards at the entities subject to the obligations*' referred to in Article 15(4) of Decree-Law 179/2012. Specifically, these are entities engaged in the business of selling products and providing services, including professional services, which are also required to accept payments made by means of payment cards, with respect to at least one debit card and one credit card, as well as prepaid cards (subject to the exceptions provided for by law).

In essence, as can be seen from the Explanatory Report to Law Decree 95/2025, the amendment made by Article 12 is aimed at limiting the scope of Article 1 para. 66 of Law no. 207/2024 to payments made by debit and credit cards only. 207/2024 only to payments made by means of payment cards (debit cards, credit cards and prepaid cards) at the entities identified above; therefore, for such payments, the crediting of the daily amounts in favour of the beneficiary must take place by 12 noon of the business day following the receipt of the payment orders and, in any event, with value date on the day of receipt of the order.

10 FURTHER POSTPONEMENT OF THE EFFECTIVENESS OF THE SUGAR TAX

Article 8 of Decree-Law 95/2025 further postpones from 1 July 2025 to 1 January 2026 the effectiveness of the provisions concerning the tax on the consumption of sweetened soft drinks (the so-called '*sugar tax*').

The tax was instituted by the Budget Law 2020 (Art. 1 paras. 661 - 676 of Law No. 160 of 27.12.2019) and its effectiveness has already been deferred several times.