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1	TWO-YEAR COMPOSITION AGREEMENT 2025-2026 - CLARIFICATIONS
	<p>Circ. Agenzia delle Entrate Circ. no. 9 of 24.6.2025 summarised the rules applicable to the two-year composition with creditors (CPB) for the two-year period 2025-2026, in light of the changes introduced by Legislative Decree no. 81 of 12.6.2025. In addition, the clarifications provided on previous occasions have been resumed and supplemented.</p> <p>The clarifications of greatest interest are summarised below.</p>
1.1	<p>NEW CAUSES OF EXCLUSION AND TERMINATION FROM THE CPB</p> <p>In relation to the 2025-2026 CPB, the new causes of exclusion and termination introduced by Legislative Decree 81/2025 operate, dedicated to professionals who individually declare self-employment income and who, at the same time, participate in professional associations/professional associations/lawyers' associations.</p> <p>In particular, as of 2025-2026, it is only possible to join the CPB if this choice is shared both by all the professional members or associates and by the relevant professional association or company.</p> <p>Specularly, the termination of the CPB for the professional also causes the termination for the collective entity in which that entity participates, and vice versa.</p> <p>In Circ. 9/2025, the Revenue Agency clarifies that these conditions do not operate only if for the activity carried out by one of the two parties involved (professional on the one hand, collective entity on the other) the ISA are not approved. Instead, they should operate in the presence of ISA exclusion causes.</p>
1.2	<p>SUSPENSION FROM PROFESSIONAL ACTIVITY OF THE ASSOCIATE</p> <p>The two-year composition agreement ceases if, as a result of the verification of extraordinary circumstances during the tax periods subject to CPB, actual income or net production values are determined to be more than 30% lower than those subject to the composition agreement.</p> <p>One of the exceptional circumstances is the suspension of professional activity with notification of the relevant professional association or social security fund.</p> <p>According to Circular 9/2025, this exceptional circumstance also applies to professional associations, where the suspension of the professional activity of one of the associated professionals leads to the realisation by the association of lower actual revenues or lower actual net production values exceeding 30% of those subject to the agreement.</p> <p>than 30 per cent of those subject to the arrangement.</p>
1.3	<p>CALCULATION OF INCOME RELEVANT FOR THE PURPOSES OF THE CPB</p> <p>The business income relevant for the purposes of the CPB, both at the proposal stage and subsequently during the periods subject to the arrangement, must be adjusted by certain items indicated in Article 16 of Legislative Decree 13/2024.</p> <p>While reiterating that the items to be adjusted are exhaustively identified, it is specified that</p> <ul style="list-style-type: none"> • in the case of capital gain accruals, only the instalment that participates in the formation of income for the period is subject to adjustment • the withdrawal difference paid to the partner of a partnership is not subject to adjustment. <p>partnership.</p>
1.4	<p>PAYMENT OF AMOUNTS DUE FOLLOWING A REMINDER NOTICE</p> <p>A forfeiture of the CPB is constituted by the service of a reminder notice concerning the amounts due pursuant to the arrangement. As a result of the amendments made by Legislative Decree 81/2025, the forfeiture does not occur if the payment of the amount due is made within 60 days of the notification of the notice.</p> <p>Circular 9/2025 excluded the possibility of benefiting from the instalment facility under Article 3-bis of Legislative Decree 472/97. In essence, to avoid forfeiture, the contested debt must be settled in full within 60 days.</p>
2	DECLARATIONS RELATING TO THE 2021 TAX YEAR - "STATE AID" SCHEDULE - COMMUNICATIONS OF IRREGULARITIES
	<p>With Revenue Agency prov. no. 244832 of 5.6.2025, the procedures have been defined with which the Revenue Agency makes available to taxpayers and the Guardia</p>

<i>follows</i>	of finance the information concerning the non-registration in the RNA (National Register of State Aids), SIAN (National Agricultural Information System) and SIPA (Italian System for Fisheries and Aquaculture) registers of State aids and <i>de minimis</i> aids indicated in the REDDITI, IRAP and 770 declarations relating to the 2021 tax period, to purposes of the spontaneous compliance referred to in Article 1 co. 634 - 636 of Law 190/2014.
2.1	<p>CONTENT OF THE COMMUNICATIONS</p> <p>The communications under review contain:</p> <ul style="list-style-type: none"> the taxpayer's tax identification number and surname and name; the identification number and date of the communication, the deed code and the tax year; the date and telematic protocol of the REDDITI, IRAP and 770 declarations for the tax period 2021; the details of the State aid and <i>de minimis</i> aid indicated in the INCOME, IRAP and 770 declarations relating to the 2021 tax period, for which it has not been possible to enter them in the RNA, SIAN and LPIS registers; the means by which detailed information on the anomaly detected can be consulted the anomaly detected; the modalities by which the taxpayer may request information or report to the Revenue Agency any elements, facts and circumstances not known to the same; the modalities by which the taxpayer may regularise errors or omissions and benefit from the benefit from the reduction of penalties provided for violations.
2.2	<p>MODALITIES FOR CARRYING OUT COMMUNICATIONS</p> <p>The communication in question is transmitted by the Revenue Agency to the digital domicile of individual taxpayers.</p> <p>The communication and the relevant detailed information can be consulted by the interested party in the reserved area of the computer portal of the Revenue Agency called 'Cassetto fiscale', in the 'Cassetto fiscale' section.</p> <p>named 'Cassetto fiscale', in the section 'L'Agenzia scrive'.</p>
2.3	<p>NOTIFICATION OF CLARIFICATIONS AND CLARIFICATIONS</p> <p>The taxpayer, also through the intermediaries entrusted with the telematic transmission of declarations, may</p> <ul style="list-style-type: none"> request information or notify the Revenue Agency, in the manner indicated in the notice sent, of any inaccuracies in the information available and/or elements, facts and circumstances not known to it.
2.4	<p>REGULARISATION OF THE ANOMALY</p> <p>With regard to the modalities by which the taxpayer may regularise the anomaly, several hypotheses are envisaged.</p> <p>Given that the residual code "999" in the "Aid Code" field of the "State Aid" table may only be used in the event that State aid or <i>de minimis</i> aid of an automatic fiscal nature not expressly included in the "State Aid Table" is to be indicated, in the event that the taxpayer has mistakenly used that code by indicating</p> <ul style="list-style-type: none"> a State aid or <i>de minimis</i> aid granted by another Administration or an advantage not qualifying as State aid, for future declarations it is necessary to verify, with the help of the relevant compilation instructions, the actual need to indicate State aid with code "999"; a State aid or <i>de minimis</i> aid already listed in the "State Aid Code Table <p>State Aid Code Table", the taxpayer is invited to submit a supplementary declaration replacing the code "999" with the specific aid code, with consequent entry in the Registers.</p> <p>In the event that the taxpayer has incorrectly filled in the fields "ATECO Activity Code", "Sector", "Region Code", "Municipality Code", "Company Size" and "Type-</p>

<i>follows</i>	<p>logy costs" of the "State Aid" table, the taxpayer is invited to submit a declaration with the correct data, which will result in its registration in the Registers.</p> <p>If the non-registration of individual aid is not due to errors in the compilation of the State Aid Register, the taxpayer may regularise its position by submitting a supplementary declaration and returning the unlawfully received aid, including interest.</p> <p><i>In the event of an in-lieu-of-payment</i></p> <p>For breaches committed that can be regularised by submitting a supplementary declaration, penalties are due, in relation to which it is possible to benefit from a reduction by applying the voluntary payment procedure pursuant to Article 13 of DLgs. 472/97.</p>
3	<p>HAULIERS - FLAT-RATE DEDUCTION FOR UNDOCUMENTED EXPENSES - MEASURE FOR TAX YEAR 2024</p> <p>The Ministry of Economy and Finance, with press release no. 63 of 13.6.2025, defined the extent of the flat-rate deductions provided for hauliers by Article 66 co. 5 first sentence of the TUIR, with reference to the 2024 tax period (RED-forms DITI 2025).</p>
3.1	<p>MEASURE OF FLAT-RATE DEDUCTIONS FOR THE 2024 TAX PERIOD</p> <p>Also for the 2024 tax period, the amounts of the flat-rate deductions are set at:</p> <ul style="list-style-type: none"> • EUR 48.00, for transports carried out personally by the entrepreneur beyond the territory of the municipality in which the business is based; • EUR 16.80, for transports personally carried out by the entrepreneur within the municipality where the business is based (amount equal to 35% of the amount due for the same transports outside the municipality).
3.2	<p>INDICATION IN THE 2025 INCOME TAX RETURN</p> <p>With regard to the indication in the income tax return, the Revenue Agency, in press release no. 35 of 13.6.2025, recalled 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 the RF and RG squares of the REDDITI PF and SP 2025 models, as indicated in the relevant instructions, using</p> <ul style="list-style-type: none"> • in line RF55, codes 43 and 44; • in line RG22, codes 16 and 17. <p>The aforesaid codes refer, respectively, to the deduction for transport within the municipality in which the company is based and to the deduction for transport beyond that territorial scope.</p>
4	<p>SUPER DEDUCTION FOR NEW HIRINGS - CHANGES TO THE CALCULATION METHOD FOR INTERNAL GROUPS</p> <p>With the Ministerial Decree of 27.6.2025, the calculation of the super deduction for new hirings, pursuant to Article 4 of Legislative Decree 216/2023, has been better defined with reference to internal groups.</p> <p>According to Article 5, paragraph 8 of the Ministerial Decree of 25.6.2024 (implementing measure of the relief in question), as replaced by the aforementioned Ministerial Decree of 27.6.2025, each entity belonging to the internal group determines the surcharge, where applicable, by reducing the cost to be hired for the purposes of the surcharge by an amount equal to the product between:</p> <ul style="list-style-type: none"> • the lower amount of the cost attributable to its new permanent hires, and the increase in the overall cost of its personnel; • the ratio between the sum of the total employment decreases, if any, and the sum of the total employment increases referable to all the companies of the internal group. <p>As clarified by the Explanatory Report to the Ministerial Decree of 27.6.2025 under review</p> <ul style="list-style-type: none"> • the new formulation makes it possible to overcome certain interpretative uncertainties that could have led to applications of the discipline inconsistent with the <i>ratio</i>

<i>follows</i>	<p>of the facilitation provision, with the aim of giving relevance to the group as a single "economic entity", in order to determine the benefit tendentially equal to that which would have been determined if the "economic entity" had coincided with a single legal entity;</p> <ul style="list-style-type: none"> the new provision is to be deemed applicable as from the first tax period of (tax period 2024, for 'solar' taxpayers) and, therefore, with effect already on the payment of the balance of taxes relating to 2024.
5	<p>OIC DOCUMENT 34 RELATING TO REVENUES - AMENDMENTS TO OIC DOCUMENTS 16 AND OIC 31 RELATING TO DECOMMISSIONING AND/OR RESTORATION COSTS - COORDINATING TAX PROVISIONS</p>
	<p>With the further Ministerial Decree of 27 June 2025, the provisions for coordination between the indications of the OIC 34 document relating to revenues (issued on 19 April 2023) and the amendments to the OIC 16 and OIC 31 documents relating to decommissioning and/or restoration costs were dictated. (published on 18.3.2024) and the rules for determining the IRES and IRAP tax base.</p>
5.1	<p>SCOPE OF APPLICATION</p> <p>The decree sets forth the tax coordination provisions for entities that prepare financial statements in accordance with the provisions of the Civil Code, other than micro enterprises that have not opted to prepare financial statements in the ordinary form.</p> <p>These are, in other words, entities that adopt the principle of enhanced derivation, which determines the tax relevance of the criteria for the preparation of financial statements in the ordinary form.</p> <p>determines the fiscal relevance of the qualification, time allocation and classification criteria adopted in the financial statements.</p>
5.2	<p>GENERAL RULES</p> <p>The decree does not contain any provisions aimed at confirming the recognition of the phenomena of qualification, temporal imputation and classification, as these are immanent in the system.</p> <p>In this perspective, for example, the following indications of the OIC 34 document assume full fiscal relevance:</p> <ul style="list-style-type: none"> the procedure for identifying elementary accounting units; the provisions on the grouping of contracts; the methods for determining the total price of the contract (discounting of future cash flows) provided for in the case of contracts with payment terms due beyond 12 months; the criteria for allocating revenues from the sale of goods and the provision of services on a time basis; and the criteria for recognising revenues by companies acting on behalf of third parties. <p>On the other hand, the decree regulates those phenomena of uncertain qualification/classification or mere valuation.</p> <p>In particular, the following cases introduced by OIC 34 are regulated:</p> <ul style="list-style-type: none"> costs for obtaining the contract; penalties; sales with right of return.
5.3	<p>COSTS FOR OBTAINING THE CONTRACT</p> <p>The costs for obtaining the sales contract, which are entered under intangible assets according to the indications of OIC Document 34 (§ A.13), are deductible pursuant to Art. 108 co. 1 of the Consolidated Income Tax Act.</p>
5.4	<p>PENALTIES</p> <p>Changes in consideration arising from statutory and contractual penalties, which, according to OIC 34 (§ 15), are recognised as a reduction of revenue, contribute to the formation of income in the financial year in which the existence and objectively determinable amount of the penalties becomes certain.</p> <p>For this purpose, the requirements of prior allocation to the Profit and Loss Account required by Art. 109 para. required by Article 109, paragraph 4 of the Consolidated Income Tax Act.</p>

5.5	<p>SALES WITH RIGHT OF RETURN</p> <p>The amount recognised (as a reduction of revenue) in the case of a mass appraisal (i.e., an overall appraisal of all sales of similar goods) of the risk of return, in accordance with the correct application of OIC 34 (§ 28), corresponding to the cost of the goods returned by the customer, is allowable as a deduction when the liability for future refunds is extinguished.</p> <p>For this purpose, the requirements of prior recognition in the income statement required by Art. 109 para. to the Profit and Loss Account required by Art. 109, para. 4 of the Consolidated Income Tax Act.</p>
5.6	<p>IRAP</p> <p>The provisions on penalties and sales with right of return analysed above also apply to the determination of the net production value IRAP.</p>
5.7	<p>DISMANTLING AND/OR RESTORATION COSTS</p> <p>The costs of dismantling and removal of assets and/or site restoration, capitalised in accordance with OIC 16 (§ 40A):</p> <ul style="list-style-type: none"> • are included in the tax cost of the assets determined pursuant to Article 110 of the Consolidated Income Tax Act; • are considered deductible depreciation in accordance with the provisions of Art. 102 and 103 co. 2 of the Consolidated Income Tax Act. <p>These provisions also apply to estimated updates of dismantlement and/or restoration costs, capitalised in accordance with OIC 31 (§ 19A).</p> <p>For IRAP purposes, the dismantling and/or restoration costs and the related estimate updates are deemed to be included in the items relating to depreciation.</p> <p>Updates of estimates of the provision for decommissioning and/or restoration costs related to the passage of time or the adjustment of the discount rate, recognised in the income statement in accordance with OIC 31 (§ 19A), are considered costs recognised as a balancing entry to liabilities of uncertain maturity or amount, which are not deductible for income tax and IRAP net production value purposes in accordance with Article 9 paragraph 3 of Ministerial Decree 8.6.2011, and are recognised for tax purposes in the year in which their existence becomes certain and their amount can be objectively determined.</p> <p>If the estimate updates relating to the passage of time or the adjustment of the discount rate have not been recognised in the Income Statement as a separate item from the depreciation of capitalised decommissioning and/or restoration costs, the present value of the obligation relating to the decommissioning and removal of the asset or the restoration of the site must be determined for tax purposes in each case. For this purpose, the cost relating to the passage of time is determined at an amount equal to 5% of the amount of the decommissioning and/or restoration costs and apportioned on a straight-line basis, in each tax period tax period, over the depreciation period.</p>
5.8	<p>DECORRENCE</p> <p>The provisions contained in the decree shall apply as from the tax period relating to the first year of adoption of, respectively, OIC 34 and the amendments to OIC 16 and 31, which shall apply to financial statements relating to financial years commencing on or after 1.1.2024.</p>
5.9	<p>IAS/IFRS SUBJECTS</p> <p>The provisions contained in the decree relating to decommissioning and/or restoration charges also apply to entities that prepare their financial statements in accordance with the IAS/IFRS as from the tax period following the one in progress on 31.12.2023.</p> <p>For such persons, however, the effects on the determination of the IRES and IRAP taxable base arising from the application of tax rules both consistent and inconsistent with the provisions of the Decree.</p>
6	<p>CARRY-FORWARD OF TAX LOSSES IN EXTRAORDINARY TRANSACTIONS - INTERCOMPANY TRANSACTIONS - IMPLEMENTING PROVISIONS</p>
	<p>A further Ministerial Decree of 27 June 2025 contains instead the implementing provisions of Article 177-ter of the Consolidated Law on Income Tax (TUIR) on the free offsetting of intra-group losses.</p>

<i>follows</i>	<p>This rule ensures that the limitations on loss carry-forwards related to the 'viability' of the company (identified on the basis of the parameters of revenues and employee expenses) and the relevant net worth do not apply if the 'monitored' transactions take place within the same group.</p> <p>Such 'monitored' transactions are represented by</p> <ul style="list-style-type: none"> • the transfer of controlling interests with a change in the business activity • neutral extraordinary transactions (merger, demerger and transfer of business).
6.1	<p>IDENTIFICATION OF "INTRA-GROUP" AND "APPROVED" LOSSES</p> <p>Intra-group" losses, which may be carried forward without limitation, are losses incurred in a tax period in which the companies involved in the transaction were already members of the same group. Group membership must be verified at the beginning of that tax period; if group membership occurs on any day of the tax period subsequent to the first day, only losses incurred in the subsequent period have the <i>status of</i> "intragroup" losses which can be carried forward without limitation.</p> <p>Approved' losses, which may also be carried forward without limitation, are those losses which, although produced in periods prior to the company's entry into the group, were subject to the viability test and the equity limitation in a transaction involving that company (e.g., a merger).</p> <p>Losses produced before 2024 are not approved losses: they become approved losses in the first transaction in which they are subject to the viability test and the equity limit.</p>
6.2	<p>SENIORITY OF LOSSES</p> <p>For the purposes of these rules, losses are deemed to have been incurred in the tax period in which they are subject to the viability test and the equity limit.</p> <p>Consequently, these carry-forward limitations are automatically disappplied if the companies belong to the same group at the time of the transaction and have alternatively been part of the group:</p> <ul style="list-style-type: none"> • from the beginning of the tax period in which the losses were incurred; • from the beginning of the tax period in which the losses were approved under the viability test and the equity limit.
6.3	<p>GROUP SENIORITY</p> <p>For the purposes of these rules, the seniority of group participation is identified for each of the 'monitored' transactions.</p> <p>For mergers, for example, it is provided that</p> <ul style="list-style-type: none"> • in the event of a merger of companies belonging to the same group, the incorporating or merging company shall be attributed as group seniority the lower of the seniority periods of the participating companies; • in the event of a merger between companies not belonging to the same group, seniority of the group shall run from the effective date of the merger.
6.4	<p>PRIORITY CRITERIA FOR THE UTILISATION OF LOSSES</p> <p>If the same company has both "intragroup" losses, so-called "approved" losses and losses other than those belonging to these two categories, and the total amount of the losses exceeds the shareholders' equity, the surplus (which cannot be carried forward) is considered to be formed by the losses belonging to the third category, characterised by limited carry-forward.</p> <p>by the limited carry-over.</p>
6.5	<p>RELATIONSHIP TO THE CONSOLIDATION RULES</p> <p>The implementing rules contain special provisions for coordination with the consolidation rules, providing, for example, that, upon termination of group taxation, the losses reattributed to the various companies revert to the <i>status</i> of losses unapproved losses.</p>

7	SELF-EMPLOYMENT INCOME - PRINCIPLE OF 'ALL-INCLUSIVENESS' - CLARIFICATIONS
	<p>The answer to Interpretation Revenue Agency no. 171 of 26.6.2025 illustrated the rules applicable, for the purposes of the formation of income from professional self-employment:</p> <ul style="list-style-type: none"> • of the differential from the purchase of building <i>bonuses</i>; • of current account interest income; • of the partially rebilled professional insurance premium.
7.1	<p>DIFFERENTIAL FROM THE PURCHASE OF BUILDING <i>BONUSES</i></p> <p>From 2024, self-employment income is the difference between:</p> <ul style="list-style-type: none"> • all sums and values in general, for whatever reason, received during the tax period in connection with the artistic or professional activity (so-called 'omnicom- pensity' principle); • the amount of expenses incurred during the period in the exercise of the activity. <p>According to this principle, according to the Inland Revenue Agency, the positive differential resulting from the purchase of a tax credit from building <i>bonuses</i> (pursuant to Article 121 of Decree-Law 34/2020) at a lower value than the nominal one contributes to the formation of self-employment income.</p> <p>Temporal imputation of the differential</p> <p>Taking into account the cash principle, according to the Agency</p> <ul style="list-style-type: none"> • the cost relating to the purchase of the credit in question becomes relevant in the tax period in which it is incurred; • the nominal value of the credit itself becomes relevant at the time of its actual use. compensation in the F24 form.
7.2	<p>INTEREST INCOME ON CURRENT ACCOUNT</p> <p>Pursuant to Article 54 paragraph 3-<i>bis</i> of the Consolidated Income Tax Law (inserted by Article 1 paragraph 1 letter c) no. 2 of Decree-Law 84/2025), interest and other financial income referred to in Chapter III of Title I of the Consolidated Income Tax Law, which are received in the exercise of the arts and professions, constitute capital income and do not contribute to the formation of self-employment income.</p> <p>It has therefore been established that such interest and financial income qualifies as capital income, also following the introduction of the aforementioned principle of 'all-inclusiveness'.</p> <p>The Agenzia delle Entrate confirms that interest income accrued on the current account of the applicant professional association, used to manage receipts and payments, and credited by the bank is capital income, on which withholding tax at source is applicable pursuant to Article 26 co. 2 and 4 of Presidential Decree 600/73.</p> <p>Indeed, there is no causal link between the interest received and the professional activity carried out.</p>
7.3	<p>PROFESSIONAL INSURANCE PARTIALLY RECHARGED</p> <p>The case examined by the Agency concerns the recharging, to the other insured professionals, of the premium for the policy covering professional risks, which the applicant association takes out as sole policyholder.</p> <p>On the basis of the principle of 'all-inclusivity', the Agency considers that the sums collected by the professional association by way of reversal of the cost incurred for the payment of the premium, charged to the other insured persons, since they do not constitute income received in connection with the artistic or professional activity, do not count for the purposes of determining self-employment income.</p> <p>Specularly, the association may deduct only the portion of the premium actually remaining in the income of the self-employed person.</p> <p>is borne by it and, therefore, not subject to subsequent chargeback.</p>
8	CONTRIBUTION OF THE PROFESSIONAL PRACTICE TO A COMPANY - TAX NEUTRALITY - CONDITIONS
	<p>With its answer to Interpretation No. 148 of 4.6.2025, the Italian Revenue Agency expressed its opinion for the first time on the tax neutrality regime recognised to aggregation operations and</p>

<i>follows</i>	<p>reorganisation of professional firms by Article 177-bis of the TUIR, introduced by Article 5 co. 1 lett. d) of Legislative Decree 192/2024.</p> <p>These include the transfer of the professional practice to a company for the exercise of professional activities regulated in the TUIR.</p> <p>professional activities regulated under the ordinary system.</p>
8.1	<p>COMPANIES FOR THE EXERCISE OF PROFESSIONAL ACTIVITIES</p> <p>The Revenue Agency has clarified that '<i>companies for the exercise of regulated professional activities in the ordinary system</i>' include all companies engaged in activities regulated by the Professional Associations and not only the societies between professionals (STP) referred to in Article 10 of Law 183/2011, expressly referred to in Article 177-bis of the Consolidated Income Tax Act, and the companies between lawyers referred to in Article 4-bis of Law 247/2012, referred to in the Explanatory Report to Legislative Decree 192/2024 only by way of example.</p> <p>It is therefore tax-neutral to transfer the dental practice to an incorporated company set up for the purpose of performing the dental activity, in compliance with the requirements set forth in Art. 1 co. 153 - 156 of Law 124/2017, as well as the sector regulations.</p>
8.2	<p>CONTINUATION OF PROFESSIONAL ACTIVITY</p> <p>According to the Agency, the tax neutrality regime applies in respect of the unitary complex of assets and liabilities that, following the contribution, continues to be used exclusively for the exercise of the professional activity.</p>
9	<p>MONTHLY F24 FORM WITH DATA ON WITHHOLDINGS AND DEDUCTIONS ON EMPLOYEE AND SELF-EMPLOYED INCOME - TRANSITIONAL PERIOD - EXTENSION</p>
	<p>With prov. 3.6.2025 no. 241540, the Revenue Agency has intervened on the new simplified procedure for sending the withholding data on employee and self-employed income, introduced by Article 16 of the Legislative Decree no. 1 of 8.1.2024 (the so-called 'Adempimenti' Legislative Decree) and implemented with the previous provision of 31.1.2025 No. 25978.</p>
9.1	<p>SIMPLIFIED PROCEDURE</p> <p>As an alternative to submitting Form 770, specific withholding agents who had no more than five employees as at 31.12.2024 may submit the additional data by means of the new form entitled 'PROSPECTOR OF TAX WITHDRAWALS/REVENUE TAXES OPERATED', to be submitted when submitting Form F24 (directly by the withholding agent or via an authorised intermediary).</p> <p>The simplified procedure applies</p> <ul style="list-style-type: none"> • as from payments relating to withholding tax returns for the tax year 2025; • to withholdings and deductions to be paid and to credits accrued by the withholding agents used in compensation through the F24 form, identified by the relevant tax codes listed in annex 1 to prov. no. 25978 of 31.1.2025. <p>Adherence to the simplified procedure is</p> <ul style="list-style-type: none"> • optional and occurs through conclusive behaviour • binding for the entire tax year for which it is exercised.
9.2	<p>TRANSITIONAL RULES - NOVELTIES</p> <p>Provision no. 241540 of 3.6.2025 amends point 4.5 of Provision no. 25978 of 31.1.2025:</p> <ul style="list-style-type: none"> • by extending the transitional period until August 2025 (previously the transitional period only covered the months of January and February 2025); • setting the deadline for transmitting the additional data to 30.9.2025 (previously, for the months of January and February 2025, the deadline was 30.4.2025). <p>Therefore, as a result of the changes made by Provision 241540/2025, with respect to withholdings and deductions made in the months of January to August 2025, withholding agents who make use of the new modality may</p> <ul style="list-style-type: none"> • make the relevant payments using the F24 form within the ordinary due dates; • transmit the statement of additional data by 30.9.2025.

10	INPS CONTRIBUTIONS OF ARTISANS, TRADERS AND PROFESSIONALS - COMPLETION OF THE RR PANEL OF THE INCOME FORM PF 2025 - CLARIFICATIONS
	INPS Circular no. 105 of 27.6.2025 summarised the criteria for completing the RR panel of the REDDITI PF 2025 form, which is used by members of the social security administrations of artisans and traders and professionals registered with the INPS Separate Account to de-terminate their social security contributions on balance for 2024 and on account for 2025.
10.1	<p>ADHERENCE TO THE TWO-YEAR COMPOSITION AGREEMENT</p> <p>Particular indications have been given with respect to the entities that have adhered to the two-year arrangement with creditors 2024-2025.</p> <p>As a general rule, joining the CPB entails determining tax and social security contributions on the basis of the agreed amounts. However, if the actual income is higher than the agreed income, it is up to the taxpayer to determine and pay social security contributions on the basis of the actual income.</p> <p>The taxpayer's choice influences how the panel is filled in. Specific fields must be completed in the case of the option to determine contributions on the basis of actual income.</p> <p>In the case of determining contributions on the agreed income, any portion of income subject to CPB substitute tax must also be included in the contribution base.</p> <p>substitute tax CPB (also in the case of participations in companies participating in the arrangement).</p>
10.2	<p>PAYMENT OF CONTRIBUTIONS - EXTENSION OF DEADLINES</p> <p>Circular 105/2025 also summarises the deadlines for the payment of social security contributions as the balance for 2024 and as the first instalment for 2025, which expire on</p> <ul style="list-style-type: none"> • 30.6.2025; • or 30.7.2025, with a surcharge of 0.40%. <p>By virtue of Article 13 of DL 17.6.2025 no. 84, however, in favour of ISA subjects and taxpayers under the advantage or flat-rate regime, these deadlines are extended</p> <ul style="list-style-type: none"> • to 21.7.2025; • or to 20.8.2025, with a surcharge of 0.4%. <p>Persons participating in companies, associations and enterprises that meet the above-mentioned requirements and have to declare income 'for transparency' may also benefit from the extension.</p> <p>The second advance for 2025 must be paid by 1.12.2025 (as 30 November falls on a Sunday).</p>
11	ENERGY EFFICIENCY INTERVENTIONS - OPERATIVITY OF ENEA PORTAL FOR 2025
	In its own press release, ENEA has announced that, as of 30.6.2025, the updated telematic portal will be operational, to transmit the data relating to energy efficiency interventions for the year 2025. energy efficiency interventions referring to the year 2025.
11.1	<p>MODALITIES FOR SENDING THE DATA</p> <p>ENEA's telematic portal (available at the <i>link</i> https://bonusfiscali.enea.it) can be accessed by authenticating through a natural person's SPID or electronic identity card (CIE).</p> <p>In particular, the data must be transmitted via</p> <ul style="list-style-type: none"> • the 'Ecobonus' section, the data relating to energy requalification interventions facilitated with the IRPEF/IRES deduction provided for in Articles 1 co. 344 - 349 of L. 296/2006 and 14 of DL 63/2013 (so-called 'ecobonus') • the 'Bonus Casa' section, the data relating to energy-saving measures and/or use of renewable energy sources facilitated with the IRPEF deduction for building renovation referred to in Article 16-bis of the Consolidated Law on Income Tax (TUIR). <p>Persons obliged to transmit</p> <p>The communication to ENEA must be transmitted</p> <ul style="list-style-type: none"> • by the taxpayer who intends to avail himself of the tax deduction;

<i>follows</i>	<ul style="list-style-type: none"> alternatively, by the intermediary (technician, condominium administrator, etc.). <p><i>SuperEcobonus" portal</i></p> <p>In the press release, ENEA specifies that the 'SuperEcobonus' portal will soon be updated to send data referring to 2025 on energy efficiency interventions facilitated by the superbonus. energy efficiency interventions facilitated with the superbonus of art. 119 of Decree-Law 34/2020.</p>
11.2	<p>DEADLINE FOR SENDING DATA</p> <p>The data relating to energy efficiency measures must be sent to ENEA within 90 days from the date of completion of the works.</p> <p>As an exception to this general rule, the 90 days for the communication to ENEA start instead from 30.6.2025 (date of activation of the portal), instead of from the completion of the works, for</p> <ul style="list-style-type: none"> interventions concluded between 1.1.2025 and 29.6.2025 (therefore, concluded in the period before the ENEA portal became operational); works completed in 2024, but with part of the expenses to be deducted incurred in 2025. <p>In the above cases, under the transitional regime, the deadline for communication to ENEA therefore expires on 29.9.2025 (as 28 September falls on a Sunday).</p>
12	<p>STAMP DUTY ON INSURANCE POLICIES - CLARIFICATIONS</p>
	<p>The Italian Revenue Agency Circular No. 7 of 4.6.2025 provided indications for the correct application of the new rules on stamp duty on insurance policies, introduced by the Italian Revenue Agency on 28 September 2025. by the 2025 Budget Law (Art. 1, paras. 87 and 88 of Law 207/2024).</p>
12.1	<p>STAMP DUTY ON COMMUNICATIONS RELATING TO LIFE INSURANCE POLICIES WITH A FINANCIAL CONTENT</p> <p>Article 13 co. 2-ter of Presidential Decree 642/72 provides for the application of the 2 per thousand stamp duty on periodic communications to customers relating to financial products. These include (as clarified by the Revenue Agency in Circ. no. 48 of 21.12.2012), certain insurance products with a financial content, i.e:</p> <ul style="list-style-type: none"> <i>unit-</i> and <i>index-linked</i> policies capitalisation transactions referred to in life classes III and V of Legislative Decree 209/2005 (co-decree of private insurance). <p>In this context, the Budget Law 2025 intervened, which modified the methods and terms of payment of the stamp duty, referred to in the aforementioned Article 13, paragraph 2b, on communications relating to life insurance contracts, in order to align them with the other cases. In fact, while for the other communications the tax is paid periodically, the stamp duty on communications relating to life insurance policies (until 31.12.2024) was '<i>due at the time of redemption or redemption</i>' (Article 3 para. 7 of the Ministerial Decree of 24.5.2012). In order to overcome this misalignment, the Budget Law 2025 provided that the stamp tax on stamp duty on communications relating to life insurance policies is to be paid annually by insurance companies.</p>
12.2	<p>CHANGES INTRODUCED BY BUDGET LAW 2025</p> <p>As a result of the change introduced by the Budget Act 2025:</p> <ul style="list-style-type: none"> as from 2025, stamp duty on notices relating to life insurance contracts is payable annually and paid annually by insurance undertakings (virtually, using the F24 form); for contracts in force on 1.1.2025, an instalment plan has been provided for which allows the payment in instalments of the tax already accrued.
12.3	<p>ACCRUAL SCHEDULE FOR PAST STAMP DUTY</p> <p>For insurance contracts already in existence as of 1.1.2025 (for which, therefore, the stamp duty has not been paid in the past), the legislature has provided for an instalment plan, stipulating that the total amount of the stamp duty due, calculated for each year up to 31.12.2024, is to be paid by the insurance companies in accordance with the following instalment plan</p> <ul style="list-style-type: none"> 50%, by 30.6.2025;

follows	<ul style="list-style-type: none"> • 20%, by 30.6.2026; • 20%, by 30.6.2027; • 10%, by 30.6.2028. <p>With Res. Agenzia delle Entrate 6.6.2025 no. 39, the following tax codes were established for the payment of the amounts due under this instalment plan:</p> <ul style="list-style-type: none"> • "2510", entitled "Stamp duty on life insurance contracts calculated until 2024 - Article 1, paragraph 88, Law no. 207 of 30 December 2024"; • "2511", entitled "Stamp duty on life insurance contracts calculated until 2024 - Article 1, paragraph 88, of Law No. 207 of 30 December 2024 - Penalty from repayment"; • "2512", entitled "Stamp duty on life insurance contracts calculated up to 2024 - Article 1, paragraph 88, of Law No 207 of 30 December 2024 - Repayment interest". <p>With regard to tax code "2510", in the tax authorities section of the F24 form it is necessary to indicate</p> <ul style="list-style-type: none"> • In the field 'instalment/region/reference month', the number of the instalment to be paid (the number of the instalment to be paid ("0104", "0204", "0304" or "0404"); • in the "reference year" field, always the year "2024". <p>For contracts that expire or are redeemed by 30.6.2028, the Revenue Agency clarified in Circular 7/2025 that:</p> <ul style="list-style-type: none"> • with reference to the tax calculated for each year up to 31.12.2024, the instalment plan illustrated above applies; • with reference to the tax due from 2025 onwards, the annual instalment plan applies.
12.4	<p>COMPENSATION</p> <p>As regards the payment methods, Circular 7/2025 admits the so-called 'horizontal' offsetting, stating that <i>'for the purposes of paying the stamp duty due'</i>, it is possible to offset <i>'credits relating to other taxes'</i> pursuant to Article 17 of Legislative Decree No. 241/97.</p> <p>On the other hand, any excess stamp duty <i>'may not be offset in the F24 form with debts'</i>. <i>be offset in the F24 form with debts relating to other taxes'.</i></p>
12.5	<p>OFFSET OF STAMP DUTY FROM THE SERVICE PAID TO THE CLIENT</p> <p>In Circular 7/2025, the Tax Administration specifies that the amount paid to the Treasury, by way of stamp duty, by insurance companies (annually and/or through the instalment plan), will be deducted from the benefit that the insurance company will pay to the customer when the policy expires or is surrendered (even in the event that - for contracts expired or surrendered <i>in the medium term</i> - has not yet been paid to the Treasury, as as the instalment plan is still in progress).</p>
12.6	<p>RELATIONS WITH THE SPECIAL STAMP ON "SCUDATE" ASSETS</p> <p>Finally, Circular 7/2025 notes that, pursuant to Article 19, paragraph 7, of Decree-Law 201/2011, the special stamp duty on financial assets subject to emersion (the so-called 'tax shield'), to be paid 'by 16 July each year with reference to the value of the assets still held as of 31 December of the preceding year', is to be determined 'net of any tax on the assets still held as of 31 December of the previous year'. Finally, he finally points out that, pursuant to Article 19, Paragraph 7 of the Decree Law 201/2011, the special <i>stamp duty</i> on the financial assets <i>subject</i> to emersion (the so-called "tax shield"), to be paid <i>"by 16 July of each year, with reference to the value of the assets still held as of 31 December of the preceding year"</i>, is to be determined <i>"net of any stamp duty"</i> on the communications to customers under Article 13, Paragraphs 2-bis and 2-ter of the Tariff, annexed to Presidential Decree 642/72.</p> <p>Therefore, partly superseding the clarifications provided in Circular 5.7.2012 No. 29, the Agency specifies that</p> <ul style="list-style-type: none"> • starting from the year 2025, <i>'the annual special stamp duty must be determined net of the stamp duty on communications relating to life insurance contracts due annually'</i> pursuant to Article 1 co. 87 of Law no. 207/2024 (in order to allow for the deduction, insurance companies shall communicate to the resident intermediary the stamp duty due year by year);

<i>follows</i>	<ul style="list-style-type: none"> the annual special stamp duty due until 31.12.2024 may be deducted from the stamp duty on communications set aside for each year until 31.12.2024.
13	FLAT-RATE REGIME UNDER L. 190/2014 - GROUNDS FOR E X C L U S I O N FROM THE REGIME
	<p>In its answer to interpello no. 149 of 9.6.2025, the Agenzia delle Entrate reiterated that the only cause for the immediate termination (i.e., with effect from the year in which the condition occurs) of the flat-rate regime under Law 190/2014 is the exceeding of the limit of revenues and remuneration earned for an amount exceeding EUR 100,000.00.</p> <p>Conversely, the occurrence of one of the causes of impediment referred to in Article 1 para. 57 of Law 190/2014, which includes moving the residence outside the Italian territory, determines the exit from the regime only from the following year.</p>
13.1	OBSTRUCTIVE CAUSE FOR NON-RESIDENTS <p>According to the provisions of Article 1 co. 57(b) of Law 190/2014, the forfeitary regime is not applicable by non-resident persons, except for those who are resident in one of the Member States of the European Union or in a State party to the Agreement on the European Economic Area that ensures an adequate exchange of information and who generate income in Italy that constitutes at least 75% of the total income produced.</p>
13.2	EXEMPTION FROM THE SUBSEQUENT TAX PERIOD <p>In the case under appeal, a taxpayer under the flat-rate regime registered with AIRE as of effective 15.5.2024; this circumstance does not produce the immediate exit (i.e. from 2024) from the facilitated regime, taking effect only from the following year (i.e. from 2025).</p>
13.3	2024 INVOICES WITHOUT CORRECTIONS <p>In the present case, there is no need to make corrections to invoices issued in 2024 without applying VAT and without withholding tax, as this behaviour is correct and in line with the flat-rate scheme, which is applicable throughout 2024.</p>
14	RECRUITMENT OF RESEARCHERS AND PERSONNEL WITH A DOCTORAL DEGREE - RECOGNITION OF A TAX CREDIT
	<p>Article 3-<i>septies</i> of Law Decree no. 45 of 7.4.2025, which was converted into Law no. 79 of 5.6.2025, provides for a contribution, in the form of a tax credit, for companies that hire researchers and research doctorates on an indefinite-term basis.</p> <p>The provision replaces the previous tax credit, which had been temporarily introduced by Art. 26 of DL 13/2023, but little used by companies.</p>
14.1	SCOPE OF APPLICATION <p>The tax credit is granted to companies that hire on an indefinite-term basis, from 1.7.2025 to 31.12.2026, at least one unit of personnel</p> <ul style="list-style-type: none"> in possession of a PhD qualification; who is or has been the holder of research contracts pursuant to Article 22 of Law 240/2010, or employment contracts stipulated by Universities for the performance of research, teaching, supplementary teaching and student service activities pursuant to Article 24 of Law no. 240/2010.
14.2	MEASURE <p>The tax credit is equal to EUR 10,000.00 and is granted for each staff member hired and within the overall limits of the allocated resources (EUR 150 million).</p> <p>The tax credit</p> <ul style="list-style-type: none"> does not contribute to the formation of income nor to the IRAP taxable base; does not count for the purposes of determining the <i>pro rata</i> deductibility of interest expense and overheads, pursuant to Articles 61 and 109, paragraph 5 of the Consolidated Income Tax Act.
14.3	CONCESSION <p>The tax credit is granted by the Ministry of Universities and Research with a special concessionary procedure (which will be governed by an implementing decree).</p>

14.4	<p>FRUITION</p> <p>The tax credit granted may be used</p> <ul style="list-style-type: none"> • exclusively by offsetting through the F24 form, pursuant to Article 17 of Legislative Decree No. 241/97; • by 31.12.2026. <p>The limits set forth in:</p> <ul style="list-style-type: none"> • Article 1, paragraph 53 of Law 244/2007 (annual maximum limit of €250,000.00 for the offsetting of tax credits to be indicated in the RU box of the income tax return); • Article 34 of Law 388/2000 (annual maximum limit of tax credits and contributions tax credits and contributions that can be offset, equal to €2,000,000.00).
15	<p>TAX CREDIT FOR SPORTS SPONSORSHIPS - APPLICATIONS FOR THE FACILITATION FOR THE THIRD QUARTER OF 2023 - SUBMISSION BY 5.8.2025</p>
	<p>With the press release of 5.6.2025, the Department of Sport has announced that the <i>online</i> platform for the submission of applications to take advantage of the tax credit for sports sponsorships is now active, valid for operations carried out from 1.7.2023 to 30.9.2023 (third quarter 2023).</p>
15.1	<p>BENEFICIARIES</p> <p>The recipients of the measure are self-employed persons, companies and non-commercial entities, which have invested in advertising campaigns, including sponsorships, in leagues organising national team championships or professional sports clubs and amateur sports clubs and associations registered with the National Register of Amateur Sports Activities (which replaced the former CONI Register) and meet the following requirements</p> <ul style="list-style-type: none"> • they must operate in disciplines eligible for the Olympic and Paralympic Games. • they must perform youth sports activities; • their revenues, as per Article 85 co. 1 lett. a) and b) of the TUIR, relating to the 2022 tax year and in any case produced in Italy, must be at least equal to EUR 150,000.00 and not exceed EUR 15 million; • the investment in advertising campaigns must be of a total amount not less than EUR 10,000.00 (excluding VAT).
15.2	<p>MEASURE OF THE FACILITATION</p> <p>The tax credit is equal to 50% of the expenses for investments made from 1.7.2023 to 30.9.2023.</p>
15.3	<p>TERMS AND CONDITIONS FOR SUBMITTING APPLICATIONS</p> <p>Applications must be submitted</p> <ul style="list-style-type: none"> • from 12 noon on 5.6.2025 to 11:59 p.m. on 5.8.2025; • via the dedicated platform available at https://www.sportgov.it/sponsorship2023/en/home/. <p>No applications will be taken into consideration if they are received in a different manner or outside the deadline.</p> <p>The possibility of submitting applications by the aforementioned deadlines exclusively concerns applications for the third quarter of 2023 and not for 2024 (which will be the subject of a subsequent procedure).</p> <p>of a subsequent procedure).</p>
16	<p>TAX CREDIT FOR INVESTMENTS IN THE SINGLE AREA OF SOUTHERN ITALY - IDENTIFICATION OF THE SIZE OF THE ENTERPRISE</p> <p>IDENTIFICATION OF THE SIZE OF THE ENTERPRISE - RELEVANCE OF THE TIME OF SUBMISSION OF THE SUPPLEMENTARY COMMUNICATION</p>
	<p>With its answer to question no. 168 of 23.6.2025, the Agenzia delle Entrate clarified that, for the purposes of calculating the tax credit for investments in the Single Mezzogiorno SEZ for 2025 pursuant to Article 16 of Decree-Law 124/2023, it is necessary to verify the size of the company at the time the so-called 'supplementary' notice is sent (to be submitted from 18.11.2025 to 2.12.2025), regardless of the information provided in the 'supplementary' notice.</p> <p>2.12.2025), regardless of what was communicated in the "original" communication.</p>

<i>continue d</i>	With reference to the transition 5.0 tax credit (pursuant to Article 38 of Decree-Law 19/2024), in relation to which the size of the company is relevant only for the purposes of the relief relating to the expenses for energy certification recognised only for small and medium-sized enterprises, the Inland Revenue instead excludes its competence.
17	PURCHASE OF DEPRECIABLE ASSETS - WORKS REALISED ON THIRD PARTY ASSETS - VAT REFUND - VAT GROUP - ELIGIBILITY
	With its answer to interpello no. 155 of 12.6.2025, the Italian Revenue Agency provided clarifications on the possibility for a VAT Group to request a refund of the VAT paid for the construction and acquisition of photovoltaic plants on the basis of the prerequisite set forth in Art. 30 co. 2 lett. c) of Presidential Decree 633/72 (purchase of depreciable assets).
17.1	MODALITIES FOR THE ACQUISITION OF DEPRECIABLE ASSETS In the specific case, some companies of the VAT Group realised photovoltaic plants by deducting VAT on the relevant purchases. The plants were then sold to other companies of the Group, which acquired them as assets and used them for the production of energy. Since this was an intra-group transaction, the sale of these plants (depreciable assets) took place under a VAT-exclusive regime. Only in some cases were the plants built for third parties and intended for sale. In addition, some plants were installed on land owned by third parties, held by Group companies under a concession. Group companies by virtue of a 30-year concession of surface rights.
17.2	EXISTENCE OF THE PREREQUISITE FOR REIMBURSEMENT The Revenue Agency clarified that, in the case at hand, the VAT Group could file for refund under the aforementioned Article 30, paragraph 2, letter c) of Presidential Decree 633/72, as it could be considered a unitary taxable person, similar to an operator who produces the photovoltaic plant to be used as a capital asset. This, however, provided that <ul style="list-style-type: none"> • it was possible to identify, for each installation, the costs attributable to it; • the request concerned only the VAT paid for plants operationally managed by the Group and not those intended for sale.
17.3	PLANTS LOCATED ON LAND HELD UNDER CONCESSION With regard to the VAT relating to the construction of plants located on land held under concession, the Agency held that the refund was in any case admissible on the basis of the aforementioned prerequisite set forth in Article 30 co. 2 lett. c) of Presidential Decree No. 633/72, in line with the orientation expressed by the Court of Cassation (Cass. SS.UU. 14.5.2024 no. 13162). It has been specified, however, that this clarification must be considered as an integration of what was indicated in Circ. Agenzia delle Entrate 19.12.2013 no. 36 (§ 4), which excluded the existence of the aforementioned prerequisite when the photovoltaic system is not separable from the (third party) property.
17.4	CONDITIONS FOR EXEMPTION FROM THE GUARANTEE With the answer in question, the Revenue Agency also clarified how the conditions set forth in Article 38-bis, paragraph 4, letter a) of Presidential Decree 633/72 must be verified for the purposes of the exemption from the refund guarantee. Pursuant to the aforementioned provision, taxpayers who have been carrying on a business activity for less than two years (with the exception of innovative <i>start-ups</i>), among others, are required to provide the guarantee for refunds in excess of €30,000.00. The Agency confirms that, in the case of the VAT Group, the requirement of having carried on business for more than two years must be verified for each participant in the Group. It should be noted, however, that 'carrying on business' means the actual performance of the business activity itself - which begins with the first transaction carried out, as the mere opening of a VAT number is not sufficient - and that the time limit of two years refers to the two years preceding the start-up. referred to the two years preceding the date of application for the annual or quarterly refund.

DEADLINE	FULFILLMENT	COMMENT
7.7.2025	Reporting of road hauliers' investment contributions	<p>Road haulage companies for hire or reward can start transmitting to the managing body "RAM spa", starting from 10.00 a.m., by means of the special IT platform</p> <ul style="list-style-type: none"> the documentation proving the completion of the investments for the renewal of the vehicle fleet with vehicles of high ecological sustainability, pursuant to Ministerial Decree 18.11.2021 no. 461 and Ministerial Decree 7.4.2022 no. 148; in order to obtain the grants based on applications submitted from 5.5.2025 to 20.6.2025 (fifth incentive period). <p>The final deadline for the submission of accounts is set by 16.00 hours on 19.12.2025.</p>
15.7.2025	Transmission of purchase data from abroad	<p>VAT taxable persons, resident or established in Italy, must electronically transmit to the Revenue Agency, in XML format through the Interchange System</p> <ul style="list-style-type: none"> data relating to transactions for the purchase of goods and services from persons not established in Italy; in relation to documents proving the transaction received in the previous month or to transactions carried out in the previous month. <p>The communication does not concern</p> <ul style="list-style-type: none"> transactions for which a customs bill or electronic invoice has been received; purchases of goods and services that are not territorially relevant for VAT purposes in Italy pursuant to Articles 7 - 7-<i>octies</i> of Presidential Decree 633/72, if they do not exceed EUR 5,000.00 per individual transaction.
16.7.2025	Payment of VAT balance instalment 2024	<p>VAT-registered taxpayers who paid the first instalment of the balance of the tax arising from the 2024 return (VAT Form 2025) by 17 March 2025 shall pay the fifth instalment, with interest.</p> <p>If the first instalment of the VAT balance for 2024 is paid by 30.6.2025, the sixth instalment must be paid, with the application of the prescribed surcharges and interest.</p>
16.7.2025	Payment of tax and contribution instalments	<p>Persons who have paid, by 30.6.2025, the first instalment of taxes and contributions deriving from the 2025 income tax and IRAP 2025 forms, must pay the second instalment of the amounts due in balance or on account, with application of the envisaged interest.</p>
16.7.2025	Monthly VAT payment	<p>Taxpayers with VAT registration under the monthly regime must:</p> <ul style="list-style-type: none"> settle VAT for the month of June 2025; pay the VAT due. <p>Taxpayers who outsource bookkeeping to third parties and have notified the Revenue Office, in the</p>

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<p>settling and paying VAT may refer to the VAT due in the second preceding month.</p> <p>If the amount due, together with that of January, February, March, April and May 2025, does not exceed the limit of EUR 100.00, the payment may be made together with the payment for the following month.</p> <p>The quarterly payment, without interest, of VAT on transactions arising from subcontracting contracts is possible, if a deadline for payment of the price has been agreed upon after the delivery of the goods or the notification of the supply of services.</p> <p>of the supply of services.</p>
16.7.2025	Payment of withholding and additional taxes	<p>Withholding agents must pay</p> <ul style="list-style-type: none"> the withholding taxes withheld in June 2025; IRPEF surcharges withheld in the month of June 2025 on employee and assimilated income. <p>The persons paying fees for self-employed work or commissions may not pay the withholding taxes referred to in Articles 25 and 25-bis of Presidential Decree 600/73, within the term under review, if the total amount of the withholding taxes made in the months of January, February, March, April, May and June 2025 does not exceed €100.00.</p> <p>The condominium paying consideration for works or services contracts may not pay the withholding taxes referred to in Article 25-ter of Presidential Decree 600/73, within the deadline under review, if the total amount of the withholding taxes operated in the months of January, February, March, April, May and June 2025 does not exceed 100,00 euro.</p> <p>instalments is not at least EUR 500.00.</p>
16.7.2025	Communication of additional data on withholdings and deductions in lieu of Form 770	<p>Withholding agents with no more than five employees as at 31.12.2024 may communicate to the Revenue Agency</p> <ul style="list-style-type: none"> the additional data on the withholdings and deductions made in June 2025 on income from employment or self-employment, or similar, paid with the F24 form, by means of the special form approved by Revenue Agency Provision no. 25978 of 31.1.2025; in lieu of the submission of the 770/2026 tax return for 2025. <p>Tax withholding agents that make use of this option must</p> <ul style="list-style-type: none"> apply it in relation to the entire year 2025; submit the F24 form and the additional schedule exclusively through the telematic services of the Inland Revenue, directly or through an authorised intermediary. <p>As a transitional measure, the supplementary statement relating to withholdings and deductions made in June 2025 and paid by 16 July 2025 may be submitted to the Inland Revenue.</p> <p>of the Internal Revenue Service by 30.9.2025.</p>

DEADLINE	FULFILLMENT	COMMENT
16.7.2025	Payment of withholding taxes on dividends	Withholding agents must pay withholding taxes <ul style="list-style-type: none"> levied on cash profits paid in the quarter April-June 2025; paid by shareholders for distribution of profits in na-paid in the quarter April-June 2025.
16.7.2025	Amusement machine taxes	Operators of mechanical or electromechanical amusement and entertainment machines must pay entertainment tax and VAT due: <ul style="list-style-type: none"> on the basis of the annual average flat-rate taxable amounts, established for the individual established for the individual categories of apparatus; in relation to the machines and devices installed as at June 2025.
16.7.2025	Tax special stamp duty	Financial intermediaries must pay the 0.4% tax on financial assets still segregated as at 31.12.2024, resulting from the application of the 'tax shields' succeeded over time.
16.7.2025	IMU 2025 advance payment	IMU taxpayers may regularise omitted, insufficient or late payments relating to the advance payment due for 2025, the due date of which was 16.6.2025, with the application of the reduced penalty of 1.25%, plus legal interest.
17.7.2025	Communications for investment 4.0 tax credit	Enterprises that, as at 15.5.2025, have already communicated investments for the purposes of the 4.0 tax credit, with a finalisation date after 31.12.2024, using the form provided for by the Ministerial Decree of 24.4.2024, in order to maintain the chronological order of reservation of resources based on the communication already transmitted, must make a new communication in advance, or completion, to confirm the previous one: <ul style="list-style-type: none"> using the new model approved by Ministerial Decree 15.5.2025 and replaced by DM 16.6.2025; through the telematic system for the management of the measure available in the special section "Transi- tion 4.0" of the GSE website (www.gse.it), accessible via SPID.
21.7.2025	Tax payments from the REDDITI PF 2025 model	Individuals submitting the REDDITI PF 2025 model and eligible for the extension under Art. 13 of DL 84/2025, must make the payment, without the 0.4% surcharge <ul style="list-style-type: none"> of the balance for the year 2024 and of the first instalment, if any, for the year 2025 relating to IRPEF, to the "ce- dola secca" on leases, to IVIE, to IVAFE and to the tax on the value of crypto-assets; of the balance for the year 2024 relating to IRPEF surcharges and of the possible advance payment for the year 2025 of the municipal surcharge; the balance for the year 2024 and the first instalment, if any, for the year 2025 relating to the substitute tax (15% or 5%) for taxpayers covered by the flat-rate tax regime <i>under</i> Law 190/2014;

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> of the balance for the year 2024 and of the first account for the year 2025 relating to the 5% substitute tax for so-called 'minimum taxpayers' (Article 27, paragraph 1 of Law Decree 98/2011); of other taxes due on the basis of the tax return. <p>In general, such payments may be made in instalments.</p>
21.7.2025	Payments of INPS contributions from model INCOME FORM PF 2025	<p>Individuals enrolled in the Craftsmen's and Tradesmen's Management of INPS, or in the Separate Management of INPS pursuant to Law no. 335/95 as self-employed workers, who can benefit from the extension referred to in Article 13 of DL 84/2025, must make the payment, without the 0.4% surcharge, of the</p> <ul style="list-style-type: none"> balance of contributions for the year 2024; first advance payment of contributions for the year 2025. <p>This deadline also applies to members of limited companies:</p> <ul style="list-style-type: none"> artisans or traders, carrying out activities with ISA; even if they are not under the 'tax transparency' regime. <p>Such payments may be made in instalments.</p>
21.7.2025	Tax payments from the REDDITI SP 2025 form	<p>Partnerships and persons treated as such, who can benefit from the extension provided for in Article 13 of DL 84/2025, must make the payment, without the 0.4% surcharge, of the taxes due on the basis of the income tax return (e.g. substitute and additional taxes, IVIE and IVAFE for simple partnerships).</p> <p>In general, these payments can be made in instalments.</p>
21.7.2025	REDDITI SC and ENC 2025 tax payments	<p>IRES taxpayers with a tax period coinciding with the calendar year who have approved (or should have approved) their financial statements or accounts by 31.5.2025, or who do not have to approve their financial statements or accounts, who can benefit from the extension under Art. 13 of Decree-Law 84/2025, must make the payment, without the 0.4% surcharge, of the taxes due on balance for 2024 or on account for 2025 (e.g. IRES, related surcharges and substitute taxes, IVIE and IVAFE for non-commercial entities).</p> <p>In general, these payments can be made in instalments.</p>
21.7.2025	IRAP payments	<p>Partnerships and similar entities, and IRES entities with a tax period coinciding with the calendar year that have approved (or should have approved) their financial statements or accounts by 31.5.2025, or that do not have to approve their financial statements or accounts, which may benefit from the extension under Article 13 of Decree-Law 84/2025, must make the payment, without the 0.4% surcharge:</p> <ul style="list-style-type: none"> of the IRAP balance for the year 2024; of any first IRAP advance for the year 2025. <p>These payments may be made in instalments.</p>

DEADLINE	FULFILLMENT	COMMENT
21.7.2025	Payment of VAT balance 2024	Persons with VAT registration, who may benefit from the extension provided for in Article 13 of DL 84/2025, must make the payment of the VAT balance for 2024, resulting from the 2025 VAT form, if not yet made, with the addition of 0.4% interest for each month or fraction of a month following 17.3.2025 and up to 30.6.2025. This payment may be paid in instalments.
21.7.2025	VAT payment from Tax Reliability Indices	Natural persons with VAT registration number, partnerships and persons treated as such, and IRES persons with a tax period coinciding with the calendar year who have approved (or who should have approved) their financial statements or accounts by 31.5.2025, or who do not have to approve the financial statements or accounts, to whom the synthetic tax reliability indices (ISA) are applicable and who benefit from the extension provided for in Article 13 of Decree-Law 84/2025, must make the payment, without the 0.4% surcharge, of the VAT due on the increased revenue or remuneration declared in order to improve their reliability profile. This payment may be made in instalments.
21.7.2025	Payment of Chamber of Commerce fee	Sole proprietorships, partnerships, and IRES entities with a tax period coinciding with the calendar year that have approved (or should have approved) their financial statements or accounts by 31.5.2025, or that do not have to approve their financial statements or accounts, which may benefit from the extension under Article 13 of DL 84/2025, must pay the annual fee to the Chambers of Commerce, without the 0.4% surcharge of Commerce for the head office and local units.
21.7.2025	Instalment payments for revaluation of business assets	Persons who carry on a business activity, with a tax period coinciding with the solar year, who may benefit from the extension provided by Article 13 of Decree-Law 84/2025, must make the payment, without the 0.4% surcharge, of the instalment of the substitute taxes due for <ul style="list-style-type: none"> the revaluation of business assets carried out in the two-year period ending 31.12.2022; the franking of the revaluation surplus; the realignment of the civil and fiscal values of the assets.
21.7.2025	Declaration and payment of 'exit tax	Companies having transferred their residence abroad, which may benefit from the extension provided for by Article 13 of Decree-Law 84/2025 and which by 21.7.2025 pay the balance relating to the last tax period of residence in Italy, must submit to the office of the Revenue Agency with territorial jurisdiction the communication <ul style="list-style-type: none"> concerning the option to suspend or pay in instalments the tax due following the transfer (so-called 'exit tax'); together with the relevant documentation. <p>In the case of instalments, the first instalment must also be paid by the deadline in question.</p>

DEADLINE	FULFILLMENT	COMMENT
21.7.2025	Communication of audits of fiscal measuring devices	<p>Manufacturers of fiscal measuring devices (cash registers) and authorised periodic verification laboratories must communicate to the Revenue Agency the data relating to the verification operations carried out in the quarter April-June 2025.</p> <p>Communication must take place</p> <ul style="list-style-type: none"> electronically; directly, or by using authorised intermediaries.
21.7.2025	Applications for reimbursement of motorway tolls by road hauliers	<p>Natural and legal persons engaged in the activity of road haulage on behalf of third parties or on their own account must submit to the Central Committee for the National Register of Road Hauliers, electronically, via the website www.alboautotrasporto.it, an application for the reimbursement of amounts deriving from the reduction of deferred motorway tolls by invoicing:</p> <ul style="list-style-type: none"> in relation to the year 2024; on the basis of bookings made from 9 a.m. on 3.6.2025 until 2 p.m. on 9.6.2025. <p>Only the digital signature and submission of the application can take place by 2 p.m. on 22.7.2025.</p>
23.7.2025	730/2025 forms submitted to a professional or CAF	<p>Qualified professionals and CAF-employees must, in relation to 730/2025 forms submitted by taxpayers between 21.6.2025 and 15.7.2025</p> <ul style="list-style-type: none"> deliver to the taxpayer the copy of the declaration and the relevant settlement statement (Form 730-3); transmit electronically to the Italian Revenue Agency the electronically send to the Revenue Agency the 730/2025 forms and the forms for the allocation of the eight, five and two per thousand of the IRPEF (form 730-1); communicate electronically to the Tax Agency the accounting the accounting results of the 730/2025 forms processed (730-4 forms), for the purpose of making the taxpayer's adjustments. <p>The delivery to the taxpayer of the copy of the declaration must</p> <p>The delivery of the copy of the declaration to the taxpayer must in any case take place before its telematic transmission to the Inland Revenue Agency.</p>
23.7.2025	Form 730/2025 obligations submitted to the withholding agent	<p>With regard to the 730/2025 forms submitted by taxpayers from 21.6.2025 to 15.7.2025, tax withholding agents providing direct tax assistance must</p> <ul style="list-style-type: none"> deliver to the taxpayer the copy of the declaration The tax withholding agents providing direct tax assistance shall, in relation to the 730/2025 forms submitted by taxpayers from 21.6.2025 to 15.7.2025: deliver to the taxpayer the copy of the processed declaration and of the related settlement statement (730-3 form); transmit the 730/2025 forms electronically to the Agenzia delle En- the 730/2025 forms, directly or through an authorised intermediary;

		<ul style="list-style-type: none"> electronically notify the tax authorities of the accounting the accounting results of the 730/2025 forms processed.
DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<p>(730-4 forms), either directly or through an authorised intermediary, for the purpose of making the taxpayer's adjustments.</p> <p>The delivery to the taxpayer of the copy of the declaration must in any case take place before its telematic transmission to the Revenue Agency.</p> <p>The envelopes containing the forms for the allocation of the eight, five and two per thousand of the IRPEF (Form 730-1) must be handed over to an intermediary authorised to the telematic transmission or to a public office.</p> <p>stal office.</p>
25.7.2025	Submission of INTRASTAT forms	<p>Persons who have carried out intra-Community transactions submit the INTRASTAT forms electronically to the tax authorities:</p> <ul style="list-style-type: none"> for the month of June 2025, either compulsorily or optional; or for the quarter April-June 2025, either compulsorily or optionally. <p>Persons who, in June 2025, exceeded the threshold for the quarterly submission of IN- TRASTAT forms shall submit</p> <ul style="list-style-type: none"> the models for the months of April, May and June 2025, marked accordingly, either compulsorily or optionally; by telematic transmission. <p>With the determination Agenzia delle Dogane e dei Mono- poli 23.12.2021 no. 493869, the new INTRASTAT methods were approved and further simplifications for the submission of INTRASTAT models were provided for, which can be applied starting from the lists of the applicable starting with the lists for 2022.</p>

29.7.2025	Regularisation of omitted or incorrect VAT returns for 2024	<p>Persons with a VAT registration number may regularise the failure to submit a VAT return for the year 2024 (VAT form 2025) by means of a regularisation procedure.</p> <p>Regularisation is carried out by</p> <ul style="list-style-type: none"> the online submission, directly or through an authorised intermediary, of the omitted VAT return; payment of the prescribed penalty, reduced to one-tenth of the minimum. <p>It is also possible to regularise the unfaithful VAT return for the year 2024 (VAT Form 2025) within the deadline in question:</p> <ul style="list-style-type: none"> by submitting it electronically, either directly or via a qualified intermediary. or through an authorised intermediary, of the supplementary declaration; with the payment of the prescribed penalty, reduced to reduced to one ninth of the minimum. <p>In any event, any violations relating to payments must be regularised separately.</p>
DEADLINE	FULFILLMENT	COMMENT
30.7.2025	Tax payments from the REDDITI PF 2025 form	<p>Individuals submitting the REDDITI PF 2025 form and who cannot benefit from the extension under Article 13 of DL 84/2025, must pay, with a surcharge of 0.4%:</p> <ul style="list-style-type: none"> of the balance for the year 2024 and of the first instalment, if any, for the year 2025 relating to IRPEF, to the "ce- dolar secca" tax on leases, to IVIE, to IVAFE and to the tax on the value of crypto- assets; the balance for the year 2024 relating to additional IRPEF and t h e possible advance payment for the year 2025 of the municipal surtax; of other taxes due on the basis of the tax return. income tax declaration. <p>In general, these payments can be made in instalments.</p>
30.7.2025	Payments of INPS contributions from the REDDITI PF 2025 form	<p>Individuals enrolled in the Handicraftsmen's and Tradesmen's Management of INPS, or in the Separate Management of INPS <i>pursuant to</i> Law no. 335/95 as self-employed workers, who cannot benefit from the extension referred to in Article 13 of Law Decree no. 84/2025, must make the payment, with a 0.4% surcharge, of the:</p> <ul style="list-style-type: none"> balance of contributions for the year 2024; first instalment of contributions for the year 2025. <p>These payments may be made in instalments.</p>
30.7.2025	REDDITI SP 2025 tax payments	<p>Partnerships and persons treated as such, which cannot benefit from the extension under Article 13 of Decree-Law 84/2025, must pay the taxes due under the income tax return (e.g. substitute and additional taxes, IVIE and IVAFE for ordinary partnerships) with a 0.4% surcharge.</p> <p>In general, these payments can be made in instalments.</p>

30.7.2025	REDDITI SC and ENC 2025 tax payments	<p>IRES taxpayers with a tax period coinciding with the calendar year who have approved (or should have approved) their financial statements or accounts by 31.5.2025, or who do not have to approve their financial statements or accounts, who cannot benefit from the extension under Art. 13 of Decree-Law 84/2025, must make the payment, with a surcharge of 0.4%, of the taxes due for the balance for 2024 or on account for 2025 (e.g. IRES, related surcharges and substitute taxes, IVIE and IVAFE for non-commercial entities).</p> <p>In general, these payments can be made in instalments.</p>
30.7.2025	IRAP Payments	<p>Partnerships and persons treated as such, and IRES entities with a tax period coinciding with the calendar year that have approved (or should have approved) their financial statements or accounts by 31.5.2025, or that do not have to approve their financial statements or accounts, which cannot benefit from the extension under Article 13 of Decree-Law 84/2025, must make the payment, with a 0.4% surcharge</p> <ul style="list-style-type: none"> • of the IRAP balance for the year 2024;
DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> • of the first IRAP advance payment, if any, for t h e year 2025. <p>These payments may be made in instalments.</p>
30.7.2025	Payment of VAT balance 2024	<p>Persons with VAT registration, who cannot benefit from the extension provided for in Article 13 of Decree-Law No. 84/2025, must pay the VAT balance for 2024, resulting from the 2025 VAT form, if not yet made, with a 0.4% interest surcharge for each month or fraction of a month after 17.3.2025 (until 30.6.2025) and with a further 0.4% surcharge (also calculated on the previous one) for the period 1.7.2025 - 30.7.2025.</p> <p>This payment may be paid in instalments.</p>
30.7.2025	Chamber of Commerce fee payment	<p>Sole proprietorships, partnerships, and IRES entities with a tax period coinciding with the calendar year that have approved (or should have approved) their financial statements or accounts by 31.5.2025, or that do not have to approve their financial statements or accounts, which cannot benefit from the extension under Article 13 of DL 84/2025, must pay, with a 0.4% surcharge, the annual fee to the Chambers of Commerce for Commerce for the head office and local units.</p>

30.7.2025	Instalment payments for revaluation of business assets	<p>Individuals who carry on a business activity, with a tax period coinciding with the solar year, who cannot benefit from the extension provided by Article 13 of Decree-Law 84/2025 and who by 30.7.2025 pay the balance relating to the previous tax period with a 0.4% surcharge, must make the payment, with that surcharge, of the instalment of the substitute taxes due for</p> <ul style="list-style-type: none"> the revaluation of business assets carried out in the bi-launch to 31.12.2022; the redemption of the revaluation asset balance; the realignment of the civil and fiscal values of the assets.
30.7.2025	Declaration and payment of 'exit tax	<p>Companies that have transferred their residence abroad, that cannot benefit from the extension provided by Article 13 of Decree-Law 84/2025 and that by 30.7.2025 pay the balance relating to the last tax period of residence in Italy, must submit to the office of the competent Territorial Revenue Agency the communication</p> <ul style="list-style-type: none"> concerning the option to suspend or instalment tax due following the transfer (so-called "exit tax"); together with the relevant documentation. <p>In the case of an instalment plan, the first instalment must also be paid by this deadline.</p>
30.7.2025	Payments arising from the 730/2025 forms	<p>Individuals submitting the 730/2025 form in the "without withholding agent" mode, which makes the corresponding adjustments, must pay the debit amounts deriving from the 730/2025 form using the F24 payment method, with a 0.4% surcharge.</p> <p>In general, such payments may be made in instalments.</p>
DEADLINE	FULFILLMENT	COMMENT
30.7.2025	Payments arising from the 730/2025 forms	<p>Individuals submitting the 730/2025 form must make the payment by means of the F24 form, with a 0.4% surcharge, of the debit amounts deriving from the 730/2025 form concerning</p> <ul style="list-style-type: none"> the substitute tax on tips from the tourist-hotel and reception sector (line C16); the taxes settled in the new Schedule M, with the exception of the 20% advance payment for income subject to separate taxation; substitute taxes on capital gains of a financial nature, paid under the new Schedule T; IVIE and IVAFE on foreign investments and assets of a financial or patrimonial nature (Schedule W); the tax on the value of crypto-assets (Schedule W). <p>The above-mentioned payments with the F24 form must be made even if there is a tax withholding agent who will have to make the adjustments resulting from the 730/2025 form, since they do not fall under the discipline of adjustments.</p> <p>In general, such payments can be made in instalments.</p>

30.7.2025	Submission of newsstand <i>bonus</i> applications	<p>Businesses operating exclusive outlets for the sale of newspapers and magazines, with primary or pre-valent ATECO code 47.62.10, must submit, by 5 p.m., the application</p> <ul style="list-style-type: none"> to obtain a contribution of 60%, with a maximum of EUR 4,000.00, of the expenses incurred in 2024 for IMU, TASI, Single Property Tax, TARI, rents, electricity, telephone services, internet connection, telematic recorders, POS devices and other expenses for digital transformation and technological modernisation, net of VAT; to the Department for Information and Publishing of the Presidency of the Council of Ministers: electronically, through the specific procedure available in the reserved area of the portal www.im-presainungiorno.gov.it; by completing the appropriate declaration in lieu of affidavit, certifying the possession of the requirements and the expenses incurred. <p>The chronological order in which the applications are submitted is not relevant (in the event of insufficient resources being allocated, a proportional distribution shall be made among all those entitled).</p>
31.7.2025	Tax payments from the REDDITI SC 2025 model	<p>IRES taxpayers with a tax period coinciding with the calendar year who have approved (or should have approved) their financial statements or accounts in June 2025, in accordance with the law, or in July 2025 on second call, must make the payment, without the 0.4% surcharge, of the taxes due for the balance for 2024 or in advance for 2025 (e.g. IRES, related surcharges and substitute taxes).</p> <p>In general, such payments may be made in instalments.</p>
DEADLINE	FULFILLMENT	COMMENT
31.7.2025	IRAP payments	<p>IRES taxpayers with a tax period coinciding with the calendar year who have approved (or who should have approved) their financial statements or accounts in June 2025, in accordance with the law, or in July 2025 on a second call, must make the payment, without the 0.4% surcharge:</p> <ul style="list-style-type: none"> of the IRAP balance for the year 2024; the first IRAP advance payment, if any, for the year 2025. <p>These payments can be made in instalments.</p>
31.7.2025	VAT payment from tax reliability indexes	<p>IRES taxpayers with a tax period coinciding with the calendar year who have approved (or should have approved) their financial statements or accounts in June 2025, in accordance with the law, or in July 2025 at the second convocation, to whom the Synthetic Indexes of Fiscal Reliability (ISA) are applicable, must pay the VAT due on the increased revenues declared to improve their reliability profile, without the 0.4% surcharge.</p> <p>This payment may be paid in instalments.</p>

31.7.2025	Chamber of Commerce fee payment	IRES taxpayers with a tax year coinciding with the calendar year who have approved (or should have approved) their financial statements or accounts in June 2025, in accordance with the law, or in July 2025 on the first convocation, must pay the annual fee to the Chamber of Commerce for their head office and local units, without the 0.4% surcharge. local units.
31.7.2025	Instalment payments for revaluation of business assets	Individuals carrying on a business activity, with a tax period coinciding with the solar year, who by 31.7.2025 pay the balance relating to the previous tax period without the 0.4% surcharge, must make the payment, without surcharge, of the instalment of the substitute taxes due for <ul style="list-style-type: none"> the revaluation of business assets carried out in the bi-launch to 31.12.2022; the redemption of the revaluation asset balance the realignment of the civil and fiscal values of assets.
31.7.2025	Declaration and payment of "exit tax"	Enterprises that have transferred their residence abroad and that by 31.7.2025 pay the balance relating to the last tax period of residence in Italy must submit the communication to the territorially competent office of the Revenue Agency: <ul style="list-style-type: none"> concerning the option to suspend or instalment tax due following the transfer (so-called "exit tax"); together with the relevant documentation. In the case of an instalment plan, the first instalment must also be paid by this deadline.
31.7.2025	Submission of TR forms	VAT payers entitled to an interim refund must submit Form TR to the Revenue Office: <ul style="list-style-type: none"> relating to the quarter April-June 2025;
DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> using the form approved by the Revenue Agency. <p>The quarterly VAT credit may be</p> <ul style="list-style-type: none"> claimed for reimbursement or be used for offsetting on the F24 form. <p>For the offsetting of quarterly VAT credits in excess of EUR 5,000.00 per annum, the TR form must be endorsed or signed by the statutory auditor (unless exempted under the ISA bonus scheme or for participation in the two-year prior year competition).</p> <p>The form must be submitted</p> <ul style="list-style-type: none"> electronically; directly, or by using approved intermediaries.

31.7.2025	Diesel tax credit for motor vehicles	<p>Operators of road haulage activities for their own account or for third parties must submit an application for the tax credit to the competent Customs and Monopolies Authority:</p> <ul style="list-style-type: none"> in relation to the excise duties on diesel for road transport. in relation to with reference to the quarter April-June 2025. <p>The tax credit can be</p> <ul style="list-style-type: none"> claimed for reimbursement or used as an offset on the F24 form.
31.7.2025	Registration of contracts leases	<p>The contracting parties must provide for</p> <ul style="list-style-type: none"> the registration of new leases of real estate with effect from the beginning of July 2025 and the payment of the relevant registration tax; the payment of the registration tax also for the renewals and annuities of lease agreements commencing in July 2025. <p>For the registration it is compulsory to use the "RLI model" approved by Revenue Agency prov. 19.3.2019 no. 64442.</p> <p>For the payment of the relevant taxes, it is mandatory to use the "F24 versamenti con elementi identificativi" (F24 ELIDE) model, indicating the appropriate tax codes established by the Revenue Agency.</p>
31.7.2025	Declaration and VAT payment "OSS" regime	<p>Taxable persons who have joined the special "OSS" scheme must submit to the Revenue Agency, electronically, the declaration for the quarter April-June 2025 concerning</p> <ul style="list-style-type: none"> services rendered to customers who are not subject to VAT, in Member States of the European Union other than the country of the principal;
DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> intra-Community distance sales of goods taxable in the Member State of arrival; certain domestic supplies made by digital platforms as deemed suppliers. <p>The declaration must also be submitted in the absence of transactions covered by the scheme.</p> <p>The VAT due on the basis of this declaration must also be paid by the time limit in accordance with the rates of the Member State in which the transaction is deemed to have taken place.</p> <p>transaction is deemed to have taken place.</p>

31.7.2025	VAT declaration and payment "IOSS" regime	<p>Taxable persons who have joined the "IOSS" special scheme must submit to the Revenue Agency, electronically, the declaration for the month of June 2025 concerning distance sales of imported goods</p> <ul style="list-style-type: none"> not subject to excise duty sent in consignments of an intrinsic value not exceeding 150.00 euro; destined for a consumer in a Member State of the European Union. <p>The declaration must also be submitted in the absence of transactions covered by the scheme.</p> <p>The VAT due on the basis of this declaration must also be paid within this time limit, according to the rates in the Member States in which the supply is deemed to have taken place.</p>
31.7.2025	Notification of cross-border VAT exemption scheme	<p>Taxable persons established in Italy, who have joined the cross-border VAT exemption scheme in one or more EU Member States, must electronically communicate to the Revenue Agency</p> <ul style="list-style-type: none"> the total value of goods and services supplied in carried out in Italy during the quarter April-June 2025, or the absence of transactions where none were carried out; the total value expressed in euro of the supplies and services carried out during the quarter April-June 2025 in each other Member State of the European Union, including those where no exemption applies, or the absence of transactions where no exemption applies. <p>The communication must be made</p> <ul style="list-style-type: none"> using the appropriate form approved by the Revenue Agency; directly or by using a qualified intermediary.
5.8.2025	Submission of applications for the "sports sponsorship <i>bonus</i> "	<p>Companies, self-employed persons and non-commercial entities must submit an application to the Department for Sport of the Presidency of the Council of Ministers:</p> <ul style="list-style-type: none"> concerning investments in advertising campaigns, including sponsorships, made from 1.7.2023 to 30.9.2023, vis-à-vis sports leagues, professional sports clubs, societies and professional sports leagues, clubs and associations
DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<p>amateur sports clubs, if certain requirements are met;</p> <ul style="list-style-type: none"> in order to benefit from the 50% tax credit; via the platform available at https://www.sportgov.it/sponsorizzazioni2023/it/home/. <p>The chronological order of submission does not matter.</p>