THE WEEK IN BRIEF

News

DIRECT TAXES

General provisions - Deductible expenses - Contributions paid to supplementary health funds - Deductibility also for the surviving spouse of the employee (response to request for ruling by the Italian Revenue Agency 21.7.2025 no. 190)

In its response to request for ruling no. 190 of 21 July 2025, the Italian Revenue Agency clarified that contributions paid by the surviving spouse, including those paid on behalf of a family member who is not a dependent for tax purposes, to the health insurance fund of the banking group with which the deceased spouse was registered as an employee are deductible from total IRPEF income, provided that:

- the fund pursues exclusively welfare purposes;
- the contributions have not been deducted in determining the surviving spouse's pension income.

Non-contribution to the formation of employment or pension income

Article 51(2)(a) of the TUIR, as amended by Article 3 of Legislative Decree 192/2024, establishes that healthcare contributions paid by the employer or the employee, in accordance with the provisions of the collective agreements referred to in Article 51 of Legislative Decree 15.6.2015 no. 81, or company regulations, to entities or funds:

- whose sole purpose is to provide assistance;
- registered in the Register of Supplementary Health Funds, established by Ministerial Decree 31.3.2008;
- which operate according to the principle of mutuality and solidarity among members;
- for a total amount not exceeding €3,615.20 (also taking into account healthcare contributions paid pursuant to Art. 10, paragraph 1, letter e-ter) of the TUIR (Consolidated Law on Income Tax).

Given that pension income is treated as equivalent to income from employment, as established by Article 49(2)(a) of the TUIR, the above non-contribution to the formation of income also applies to pension income (see also previous Revenue Agency resolutions no. 65 of 2 August 2016 and no.

293 of 11 July 2008).

Based on the provisions of the Articles of Association and Regulations of the health care fund subject to the ruling, registered in the Register of Health Funds, the Revenue Agency concluded that it is classified as a fund with exclusively welfare purposes and, therefore, the contributions paid by the surviving spouse, including those paid in favour of a family member who is not a dependent for tax purposes, do not contribute to the formation of the relevant pension income, pursuant to Article 51(2)(a) of the TUIR.

Deductibility in the tax return

If, in determining the pension income of the surviving spouse, the withholding agent has not taken into account, as a deduction, the portion of contributions paid to the health fund, the Revenue Agency has specified that this amount may be deducted in the tax return, indicating it in form 730:

- in line E26 - Other deductible expenses;
- using code "21".

Similarly, it should be noted that the amount in question may also be indicated in line RP26 of the REDDITI PF form, again using code "21".

Deductible expense code

On form 730 or REDDITI PF, code "21" must therefore be used, which is the "residual code" for expenses deductible from total IRPEF income, and not code "6" for contributions paid to supplementary funds of the National Health Service, which are deductible under Article 10(1)(e-ter) of the TUIR.

Article 10 of Presidential Decree No. 917 of 22 December 1986

Article 51 of Presidential Decree No. 917 of 22 December 1986

Revenue Agency ruling No. 190 of 21 July 2025 Revenue Agency resolution No. 65 of 2 August 2016

Revenue Agency Resolution 11.7.2008 no. 293

Il Quotidiano del Commercialista of 22.7.2025 - "Deductibility of health insurance contributions also for the surviving spouse" - Negro

Italia Oggi of 22 July 2025, p. 23 - "Pensioners can deduct health contributions" - Moro Eutekne Guide - Direct Taxes - "IRPEF deductions" - Zeni A.

Eutekne Guide - Direct Taxes - "Healthcare contributions" - Ascenzi M.

DIRECT TAXES

Income from employment - Determination of income - Cars granted for mixed use to employees - Determination of fringe benefits - New provisions of Law 207/2024 and Decree Law 19/2025 (the so-called 'Bills' Decree Law) - Vehicles assigned after 30 June 2025 (response to request for ruling by the Italian Revenue Agency 22 July 2025 no. 192)

In its response to request for ruling no. 192 of 22 July 2025, the Italian Revenue Agency reiterated that, for the purposes of determining the fringe benefit relating to cars granted for mixed use to employees, company vehicles ordered and granted for mixed use with contracts entered into by 31 December 2024 but assigned after 30 June 2025 are subject to taxation based on the "normal value" net of business use.

In this case, in fact, neither the new rules referred to in Article 51(4)(a) of the TUIR, introduced by Article 1(48) of Law 207/2024, nor the transitional rules referred to in the following paragraph 48-bis, introduced by Article 6(2-bis) of Decree Law 19/2025, can be applied.

Inapplicability of the new provisions

Article 51(4)(a) of the TUIR, as amended by Law 207/2024, establishes that, for the purposes of determining fringe benefits, for motor vehicles, motorcycles and mopeds newly registered, granted for mixed use with contracts entered into on or after 1 January 2025, 50% of the amount corresponding to a conventional mileage of 15,000 kilometres calculated on the basis of the operating cost per kilometre as inferred from the tables drawn up by the ACI shall be assumed. This percentage is reduced to 10% for exclusively electric battery-powered vehicles and to 20% for plug-in hybrid electric vehicles.

In Circular No. 10/2025 (§ 1.1), the Agency clarified that the new rules apply to vehicles that meet all of the following requirements:

- they are registered as of 1 January 2025;
- they are granted for mixed use to employees with contracts entered into as of 1 January 2025;
- they are assigned (i.e. delivered) to employees as of 1 January 2025.

The new regulation is therefore not applicable in the case described in the request for a ruling, as the requirements set out in Article 51(4)(a) of the TUIR regarding the signing of the contract, the registration of the vehicle and its delivery to the employee do not all occur in 2025.

Inapplicability of the transitional rules

As regards the transitional rules, Article 1(48-bis) of Law 207/2024 establishes that the current rules remain in force until 31 December 2024 for vehicles granted for mixed use from 1 July 2020 to 31 December 2024, as well as for vehicles ordered by employers by 31 December 2024 and granted for mixed use from 1 January 2025 to 30 June 2025.

On this point, the Agency has clarified that, based on the "first part" of the aforementioned paragraph 48-bis, the taxation regime in force on 31 December 2024 applies to registered vehicles, subject to mixed use and delivered to the employee from 1 July 2020 to 31 December 2024, until the natural expiry of the contracts (see Circular No. 10/2025, § 1.2).

The "second part" of Article 1(1) 48-bis of Law 207/2024 allows the previous tax regime to be applied even if the vehicle was ordered by the employer by 31 December 2024 and delivered to the employee between 1 January 2025 and 30 June 2025.

According to the Revenue Agency, for the rule to apply, the additional requirements of registration and contract signing must also be met in the period between 1 July 2020 and 30 June 2025 (see Circular No. 10/2025, § 1.2).

In the case in question, considering that the vehicles are assigned to employees after 30 June 2025, the transitional rules cannot therefore apply.

Art. 1, para. 48 bis, Law No. 207 of 30 December 2024

Art. 1, para. 48, Law No. 207 of 30 December 2024

Art. 51, para. 4 of Presidential Decree No. 917 of 22 December 1986

Art. 6, para. 2 bis of Decree Law No. 19 of 28 February 2025

Revenue Agency ruling No. 192 of 22 July 2025

Il Quotidiano del Commercialista, 23 July 2025 - "Fringe benefits at normal value for cars ordered in 2024 and delivered in July 2025" - Sgattoni

Il Sole - 24 Ore, 23 July 2025, p. 30 - 'Company cars assigned from July onwards more expensive' - Valsiglio Italia Oggi, 23 July 2025, p. 27 - 'Company cars, delivery counts' – Moro Guide Eutekne - Direct Taxes - 'Motor vehicles - Cars for mixed use by employees' - Alberti P.

ASSESSMENT

Assessment and controls - Synthetic tax reliability indices - Application of ISAs for the 2024 tax period - Clarifications (Revenue Agency Circular No. 11 of 18 July 2025)

In Circular No. 11 of 18 July 2025, the Revenue Agency summarises the most important aspects relating to the application of ISAs for the 2024 tax period (REDDITI 2025 forms), outlining an application framework similar to that of the previous tax period. In fact, the "pre-calculated" variables and the related methods of acquisition from the tax file, the structure of the relevant data communications and the application software, as well as the conditions for benefiting from the ISA reward scheme and the economic corrections, are confirmed.

ATECO 2025 classification

One aspect on which the circular focuses is the new ATECO 2025 classification which, having introduced changes both in the structure of the codes and in their respective titles and contents, has led to an update of almost all ISAs.

The ISAs in the retail sector have been particularly affected because, in the new classification, the "sales channel" (e.g. fixed location, street vending, internet or vending machines) is no longer the guiding criterion for differentiating retail economic activities, as a logic based exclusively on the type of products sold has been adopted. This has led to the elimination of ISAs CM03U "Street retail trade", CM90U "Retail trade outside shops, stalls, markets and vending machines" and DM86U "Trade through vending machines" and the inclusion of the related activities in the most relevant retail trade ISAs.

ISA EG61U "Trade and service intermediaries", on the other hand, now includes additional intermediation activities for trade and services.

Reasons for exclusion from ISAs

As regards the reasons for exclusion, it is worth noting the new provision 17.3.2025 no. 131055, which requires the ISA form to be completed even for entities that, although excluded, carry out one of the activities included in the following ISAs in the form of a business:

- DK02U - Activities of engineering firms (ATECO 71.12.10);
- DK04U - Activities of law firms (ATECO 69.10.10);

- DK05U - Services provided by chartered accountants (ATECO 69.20.01), accounting experts (ATECO 69.20.03), and labour consultants (ATECO 69.20.04);

- DK18U - Activities of architectural firms (ATECO 71.11.09), design, planning and supervision of archaeological excavations (ATECO 71.11.01);

- DK22U - Veterinary services (ATECO 75.00.00).

The compilation is instrumental in acquiring information for the future processing of ISAs, including those relating to professional partnerships and lawyers.

Acquisition of pre-calculated ISAs during the two-year composition agreement

With regard to pre-calculated ISAs, the need to import them in advance into the ISA compilation software is reiterated.

Only in the presence of grounds for exclusion with the obligation to complete the form (e.g. multi-activity companies), the taxpayer may be exempted from acquiring these variables.

An exception to this are those who have entered into the 2024-2025 two-year composition

agreement, for whom, even if they are excluded from the application of ISAs and are only required to submit the form, it is still necessary to acquire the pre-calculated data in order to allow for the correct construction of the ISA database that will be applied in subsequent years and the CPB methodology.

New features of ISA models

The accounting tables of the ISA models have undergone some changes, which are summarised in the circular.

The instructions for ISA 2025 models specify that the amount relating to the increase in the cost of newly hired personnel with permanent employment contracts (Article 4 of Legislative Decree 216/2023) must not be indicated in lines F14 and H11. If reported in the lines indicating the amount of expenses for work performed in sections H or F, the additional cost allowed as a deduction could, all other conditions being equal, lead to an unjustified deterioration in the ISA score attributable solely to the application of preferential tax treatment. For companies, the increase must be reported in line F17, field 4.

Furthermore, following the amendments made by Article 9 of Legislative Decree 192/2024 to Articles 92 and 93 of the TUIR regarding the methods of valuation of initial and final inventories relating to works, supplies and services of less than one year's duration, warnings have been introduced in the instructions to the ISA forms in lines F06/F07 (multi-year inventories) and lines F08/F09 (annual inventories), specifying that the compilation must take into account the new methods for indicating inventories of works, supplies and services of less than one year's duration resulting from the valuation of inventories at cost (Article 93(6) of the TUIR), or calculated on the basis of the percentage of completion (Article 92(6) of the TUIR).

Also following the amendments to the TUIR introduced by Legislative Decree 192/2024, in relation to the determination of self-employment income, line H19 (Other documented expenses) of the ISA form shows the expenses relating to intangible assets and elements referred to in Article 54-sexies of the TUIR.

Article 9 bis of Decree Law No. 50 of 24 April 2017

Revenue Agency Circular No. 11 of 18 July 2025

Il Quotidiano del Commercialista of 19 July 2025 - "Pre-calculated variables always necessary with CPB membership" - Rivetti

Il Sole - 24 Ore of 19.7.2025, p. 22 - 'After the agreement, the ISA remains for statistical purposes' - Cerofolini - Pegorin - Ranocchi

Italia Oggi of 19.7.2025, p. 23 - 'ISA, sterilisation on the way' - Poggiani F.G.

Guide Eutekne - Assessment and penalties - 'Synthetic tax reliability indices - Reward system' - Rivetti P.

EMPLOYMENT

Individual dismissal - Unlawful dismissal in small businesses - Maximum limit of six months' salary for compensation payable to the worker - Unconstitutionality (Constitutional Court 21.7.2025 no. 118)

The Constitutional Court, in its ruling no. 118 of 21.7.2025, on the subject of compensation due to workers in the event of unlawful dismissal in small businesses, declared the unconstitutionality of Article 9(1) of Legislative Decree 23/2015, limited to the words 'and may not in any case exceed the limit of six months' salary'.

Question referred by the referring court

The question of constitutional legitimacy - raised with reference to Articles 3(1) and (2), 4(1), 35(1), 41(2) and 117(1) of the Constitution - was raised by the Court of Livorno which, in its order of 2

December 2024, noted that the protection guaranteed by Article 9(1) of Legislative Decree 23/2015 to employees of small businesses (which do not meet the employment requirements established by Article 18(8 and 9 of Law 300/70, i.e. that do not employ more than fifteen workers in a production unit or within a municipality and that in any case do not have more than sixty employees) in the event of unlawful dismissal was inadequate, providing for compensation that was halved and in any case limited to six months' salary. This provision, identifying an extremely narrow range, from three to six months' salary, would not allow the judge to "personalise" the compensation in relation to the circumstances of the specific case, in application of a criterion - that of the employer's size in terms of employment - referring to a factor external to the employment relationship, a criterion which, moreover, 'no longer suitable, in itself, for determining the real economic strength of the employer'.

Previous rulings

As noted by the Court, the regulation had already been the subject of a decision: in ruling no. 183/2022, the Constitutional Court, declaring the question of constitutionality raised in relation to Article 9(1) of Legislative Decree 23/2015 inadmissible, had asked the legislator to intervene, given the need to review the matter in its entirety, emphasising that "further legislative inaction would not be tolerable", and specifying that any re-proposal of the question would lead it to "take direct action".

Violation of constitutional precepts

The judge, declaring the question of constitutionality to be well-founded, specified that the violation of constitutional principles should not be seen in the halving of the amounts of compensation provided for in Articles 3(1), 4(1) and 6(1) of Legislative Decree 23/2015, but rather in the imposition of the maximum limit of six months' salary: by virtue of this limit, which cannot be exceeded even in the case of dismissals vitiated by the most serious forms of illegality, compensation protection is provided that is incompatible with the "necessary personalisation of the damage suffered by the worker" (Constitutional Court No. 194/2018). Limiting the compensation consequences for the employer in this way makes the compensation protection in question substantially similar to a form of standardised, lump-sum legal settlement, which is unsuitable for addressing the specificities of the case in question: thus limited, the compensation cannot be such as to guarantee effective redress for the damage suffered by the worker, redress which, although it may be limited, cannot be completely sacrificed, even in the name of predictability and cost containment.

Declaration of unconstitutionality and hope for legislative intervention

The Council concludes by declaring the partial constitutional illegitimacy of Article 9(1) of Legislative Decree 23/2015 limited to the words 'and may not in any case exceed the limit of six months' and at the same time expressing the hope that the legislator will intervene on the regulation, in accordance with the principle that the number of employees in a company can no longer be the sole indicator of the economic strength of the employer and, therefore, of the sustainability of the costs associated with unlawful dismissals, as other equally significant factors must also be taken into account, in accordance with national and EU legislation.

Art. 9, para. 1 of Legislative Decree No. 23 of 4 March 2015

Il Quotidiano del Commercialista newspaper dated 22 July 2025 - 'Regulations on dismissals in small businesses are unconstitutional' - Andreozzi

Il Sole - 24 Ore, 22 July 2025, p. 2 - 'Unlawful dismissals, end to the six-month compensation cap' - Pogliotti Il Sole - 24 Ore, 22 July 2025, p. 2 - 'The limit was considered an automatic lump sum' – Zambelli Italia Oggi, 22 July 2025, p. 28 - 'SMEs, more expensive dismissals' - Cirioli

Constitutional Court 21 July 2025 no. 118

Il Quotidiano del Commercialista, 11 January 2025 - 'Legitimacy of dismissal regulations in small businesses still in doubt' - Gianola

Il Quotidiano del Commercialista, 27 January 2025 - 'Regulations governing dismissals in small businesses set to change' - Negrini

Guide Eutekne - Work - 'Individual dismissal - Illegality of dismissal' - Gianola G.

Court of Livorno, 2 December 2024

SOCIAL SECURITY

Maternity and parental leave - Protection of parenthood - Same-sex parents - Compulsory paternity leave - Constitutional illegitimacy (Constitutional Court 21.7.2025 no. 115)

Constitutional Court 21.7.2025 no. 115 declared the constitutional illegitimacy of Article 27-bis of Legislative Decree 26.3.2001 no. 151 in the part in which it does not recognise compulsory paternity leave for a female worker who is intentional parent in a female couple registered as parents in the civil registry.

Mandatory paternity leave

Article 27-bis of Legislative Decree No. 151/2001 was inserted by Article 2(1)(c) of Legislative Decree No. 105/2022. This provision provides for the working father to take leave from work for a period of 10 working days, which cannot be divided into hours, to be taken either consecutively or non-consecutively, starting two months before the expected date of birth and ending within five months after the birth.

This leave can also be taken during the mother's maternity leave and applies in cases of adoption, foster care or perinatal death of the child.

Constitutional illegitimacy of Article 27-bis of Legislative Decree 151/2001

In its ruling no. 115/2025, the Constitutional Court declared the above provision governing compulsory paternity leave to be unconstitutional for violating Article 3 of the Constitution insofar as it does not recognise compulsory paternity leave for a female worker who is the intentional parent in a female couple registered as parents in the civil registry.

The question of constitutional legitimacy was raised by the Brescia Court of Appeal in its order of 5 December 2024; in its ruling, the judges pointed out that in the case of the registration of two female parents in the civil registry, the biological mother is entitled to compulsory maternity leave, while the non-biological mother, even if recognised as a parent in the civil registry, is not entitled to the compulsory 10 days' leave referred to in Article 27-bis of Legislative Decree 151/2001.

This resulted in unequal treatment for working couples consisting of two women recognised as such in the civil registry compared to working couples consisting of persons of different sexes.

Principle of assuming parental responsibility

In its ruling, the Constitutional Court refers to the principle of assuming parental responsibility arising from consent to the use of medically assisted reproduction techniques, where gender identity cannot justify inferior treatment of parents, in the absence of elements contrary to public order.

Sexual orientation does not affect the assumption of parental responsibility, as the interest of the child in being recognised as the child of both figures who have assumed and shared the parental commitment through the use of medically assisted procreation techniques practised legitimately abroad prevails.

The ruling also highlights that there are no differences between homosexual and heterosexual couples in the care of children, as, in the context of a couple, both parents must devote adequate time to the care of the child, providing for their physical, psychological and educational well-being.

Unreasonable unequal treatment

The Constitutional Court therefore ruled that the exclusion of one of the mothers, who is a worker, from the benefit of compulsory paternity leave is constitutionally unlawful for violation of Article 3 of the Constitution, as it entails unreasonable unequal treatment compared to the situation in which the benefit is granted to the working father in couples composed of parents of different sexes.

Biological mother and intentional mother

In a female same-sex couple, it is quite possible to identify a figure comparable to that of the father (within heterosexual couples) by distinguishing between:

- the biological mother, i.e. the mother who gave birth;

- the intentional mother, i.e. the woman who has shared the commitment to care for and take responsibility for the newborn and actively participates in this.

Art. 27 bis Legislative Decree No. 151 of 26 March 2001

Constitutional Court No. 115 of 21 July 2025

Il Quotidiano del Commercialista, 22.7.2025 - "The intentional mother is entitled to compulsory paternity leave" - Gianola

Guide Eutekne - Work - "Protection of parenthood - Paternity leave" - Gianola G.

WORKPLACE SAFETY

Measures to deal with high temperatures in the workplace - Framework protocol for climate emergencies of 2 July 2025 - Implementing decree (Ministerial Decree No. 95 of 9 July 2025)

On 22.7.2025, the Ministry of Labour published Ministerial Decree 9.7.2025 no. 95 in the "Legal Notices" section of its website, implementing the framework protocol for the adoption of measures to mitigate occupational risks related to climate emergencies in the workplace.

Implementation of the protocol

The protocol in question - attached to the decree in question - was signed on 2 July 2025 by the Ministry of Labour with the organisations representing employers and workers and, through a framework of good practices, forms the basis for future agreements at national, regional and company level for the prevention and protection of workers during climate emergencies.

On this occasion, the signatory parties sought to highlight how climate change poses a threat, especially to certain work contexts in which tasks are performed in conditions that do not meet minimum protection criteria, not only in outdoor environments but also in indoor environments.

Operational aspects

With regard to the eminently operational aspects, it is established that employers, without prejudice to the obligation to fully implement the legislation on health and safety at work pursuant to Legislative Decree 81/2008, must refer to the agreements implementing the framework protocol that may have been entered into at national, regional or company level in order to share the need to contain the risks arising from climatic emergencies, including exposure to high temperatures, with a view to fully protecting the physical and mental health of workers.

In particular, it is required that the risk assessment provided for in Article 28 of Legislative Decree 81/2008 must therefore include all health and safety risks, also in relation to the provisions on microclimate in Article 180 of the same decree.

Areas for action

The same framework protocol also suggests a number of possible areas for action, in a set of good practices, aimed at providing a useful basis for discussion for the action that may be taken in specific contractual negotiations on the prevention and protection of workers in the event of extraordinary events linked to climate change or even with a view to long-term prevention.

These areas include:
- information and training;
- health surveillance;
- clothing (personal protective equipment and clothing);
- reorganisation of shifts and working hours.

In addition, the protocol in question suggests the possibility of providing, for companies adhering to future agreements implementing the protocol itself, reward criteria that may be recognised by INAIL in relation to the health and safety incentive tools currently in force.

Support measures

The protocol identifies a number of support measures, defined on the basis of desired ministerial interventions. In summary, these include:
- specific measures relating to social safety nets;
- changes to working hours, which should not be affected by possible measures;
- the possibility of recognising limits to the liability of companies for any damage resulting from delays in the delivery of works.

Ministerial Decree 9.7.2025 Ministry of Labour and Social Policies No. 95
Framework Protocol Ministry of Labour and Social Policies 2.7.2025
Il Quotidiano del Commercialista (The Accountant's Daily) of 23.7.2025 - "Framework protocol for climate emergencies now operational" – Mamone

Featured legislation

MINISTRY OF ENTERPRISE AND MADE IN ITALY DECREE 12.2.2025

COMPANY LAW

COOPERATIVE COMPANIES - LEGISLATIVE DECREE NO. 6 OF 17.1.2003 - CONTROLS - Cooperative societies, cooperative credit banks and mutual aid societies - Two-year supervisory contribution 2025-2026 - Determination of amounts, methods and terms of payment

In implementation of Article 8 of Legislative Decree No. 1577 of 14.12.47 (the so-called "Basevi Law"), Article 15 of Law No. 59 of 31 January 1992 and Article 23 of Decree Law No. 179 of 18 October 2012, converted into Law No. 221 of 17 December 2012, this Ministerial Decree determines the amount of the contribution for the two-year period 2025-2026 due from cooperatives and their consortia, cooperative credit banks and mutual aid societies, to cover the costs of carrying out "cooperative auditing" activities pursuant to Legislative Decree No. 220 of 2 August 2002 No. 220, Ministerial Decree No. 220 of 22 December 2005 and Ministerial Decree No. 30 of 30 October 2014.

The amount of the contribution due has been increased compared to that due for the two-year period 2023-2024, as referred to in Ministerial Decree No. 26 of 26 May 2023.

The methods of collection and assessment of the contribution remain those established by Ministerial Decree 18.12.2006.

Amount of the contribution due from cooperative societies

In relation to cooperative societies, the audit contribution for the two-year period 2025-2026 is due in the amount of:
- €330.00 (previously €280.00), if the cooperative company has up to 100 members, has a subscribed capital of up to €5,160.00 and has a turnover of up to €75,000.00;
- €790.00 (previously €680.00), if the cooperative company has between 101 and 500 members, has subscribed capital of between €5,160.01 and €40,000.00 and a turnover of between €75,000.01 and €300,000.00;
- €1,560.00 (previously €1,350.00), if the cooperative has more than 500 members, subscribed capital of more than €40,000.00 and a turnover of between €300,000.01 and €1,000,000.00;
- €1,990.00 (previously €1,730.00), if the cooperative has more than 500 members, a subscribed

capital of more than €40,000.00 and a turnover of between €1,000,000.01 and €2,000,000.00;
- €2,740.00 (previously €2,380.00), if the cooperative has more than 500 members, a subscribed capital of more than €40,000.00 and a turnover of more than €2,000,000.00.

Contribution increases

The above contribution amounts are increased by:

- 50% for cooperatives subject to annual auditing, pursuant to Article 15 of Law No. 59 of 31 January 1992;
- 30% for social cooperatives referred to in Law No. 381 of 8 November 1991.

Housing cooperatives and their consortia

For entities registered in the National Register of Housing Cooperatives and their consortia:

- the aforementioned 50% increase applies if they do not fall under any of the other cases provided for in the aforementioned Article 15 of Law No. 59 of 31 January 1992, in the event that they have already implemented or initiated a building programme;
- the contribution due (including any 50% surcharge) is further increased by 10%.

Amount of the contribution due from cooperative credit banks

With regard to cooperative credit banks, the audit contribution for the two-year period 2025-2026 is due in the amount of:

- €2,780.00 (previously €1,980.00), if the cooperative credit bank has up to 980 members and total assets of up to €124,000,000.00;
- €4,310.00 (previously €3,745.00), if the cooperative credit bank has between 981 and 1,680 members and total assets of between €124,000,000.01 and €290,000,000.00;
- €7,660.00 (previously €6,660.00), if the cooperative credit bank has more than 1,680 members and total assets exceeding €290,000,000.00.

Amount of the contribution due from mutual aid societies

With regard to mutual aid societies, the audit contribution for the two-year period 2025-2026 is due in the amount of:

- €330.00 (previously €280.00), if the mutual aid society has up to 1,000 members and total mutual contributions of up to €100,000.00;
- €650.00 (previously €560.00), if the mutual aid society has between 1,001 and 10,000 members and has total mutual contributions of between €100,001.00 and €500,000.00;
- €970.00 (previously €840.00), if the mutual aid society has more than 10,000 members and has total mutual contributions exceeding €500,000.00.

Calculation of the contribution due

Placement in one of the above bands requires the cooperative society, cooperative credit bank or mutual aid society to meet all the parameters set out therein.

A cooperative entity that exceeds even one of the parameters is required to pay the contribution set for the bracket in which the highest parameter is found.

The amount of the contribution must be calculated on the basis of the parameters recorded in the financial statements as at 31 December 2024, i.e. the financial statements closed during the same financial year 2024.

Cooperative entities that have decided to dissolve

Cooperative societies, cooperative credit banks and mutual aid societies that decide to dissolve within the payment deadline for the 2025-2026 contribution period are required to pay the minimum contribution, without prejudice to the application of the applicable surcharges.

Cooperative entities exempt from payment

Cooperative societies, cooperative credit banks and mutual aid societies registered in the Register of Companies after 31 December 2025 are exempt from paying the contribution.

Payment deadlines

The contribution must be paid:

- by 28 August 2025 (90 days from the date of publication of this Ministerial Decree in the Official Gazette, pursuant to Article 2 of the aforementioned Ministerial Decree of 18 December 2006);

- for newly established cooperative entities, within 90 days of the date of registration in the Register of Companies; in this case, the contribution bracket is determined solely on the basis of the parameters available at the time of registration in the Register of Companies.

Payment methods

Contributions pertaining to the Ministry of Enterprise and Made in Italy (formerly the Ministry of Economic Development) are collected exclusively through the Revenue Agency, by payment using form F24 and the following tax codes:

- '3010', in relation to the two-year contribution, any surcharges (excluding the 10% due from building cooperatives) and interest for late payment;

- "3011", in relation to the 10% surcharge due from building cooperatives and interest for late payment;

- "3014", in relation to penalties.

Cooperative societies, cooperative credit banks and mutual aid societies that are not members of recognised national associations representing, assisting, protecting and auditing the cooperative movement may use the pre-filled F24 form for payment, available by connecting and

registering on the Cooperatives Portal at https://cooperative.mise.gov.it.

Contributions due to recognised national associations representing, assisting, protecting and auditing the cooperative movement, owed by member cooperative entities, are collected in the manner established by the associations themselves.

If membership of a national association representing cooperatives occurs:

- within the deadline set for payment of the contribution, the payment must be made to the association itself;

- after the aforementioned payment deadline, the contribution must be paid to the Ministry of Enterprise and Made in Italy.

If, within the deadline set for payment of the contribution, membership of a national representative association is terminated, the payment must be made to the Ministry of Enterprise and Made in Italy.