

## **AUGUST 2025: NEWS .....2**

1. Income from agricultural activities – Updates from the tax reform – Clarifications .....	2
2. Superbonus – Expenses incurred in 2025 – Option for assignment or invoice discount – Approval of the communication form .....	4
3. Artisans and traders – 50% contribution reduction for new registrants in 2025 – Submission of applications .....	4
4. Employment in sports – Extension of maximum duration.....	5
5. 5.0 Transition tax credit – Portal and forms update .....	5
6. New patent box – Copyright-protected software – Application of the incentive under the ordinary scheme and reward mechanism – Clarifications .....	5
7. Impatriate regime – Refund of higher taxes paid .....	6
8. Use of online services of the Revenue Agency and the Revenue Agency-Collection – Single delegation to intermediaries – Implementing provisions – Further changes .....	6
9. Tax qualification of financial instruments – Clarifications .....	8
10. Scholarships awarded by universities for post-graduate research – Retention of tax exemption if awarded before 7.6.2025 .....	9
11. Scholarships for enrollment in ITS Academy training programs – Application of tax exemption also for IRAP purposes .....	10
12. Bonuses paid to residents for work performed abroad – Taxation methods .....	10
13. Transfer of residence abroad – Retention of the administered savings regime .....	11
14. Price adjustments in a contract – VAT relevance .....	11
15. Goods for overcoming architectural barriers – Applicable VAT rate .....	11
16. Trademark transfer – VAT treatment .....	12
17. Certification of digital skills – Absence of training activities – Inapplicability of VAT exemption... ..	13
18. Landfill and incineration of waste – VAT rate amendment – Effective date .....	13
19. Third-party goods subject to import – VAT deduction .....	13
20. Transfer of a business unit to a foreign entity – Transfer of VAT plafond – Conditions .....	14
21. Coexistence of two VAT Groups in the same economic group – Verification of financial link at the branch level .....	14
22. Parent company participating in a VAT Group in the European Union – Effects on its permanent establishments .....	15

## **SEPTEMBER 2025: MAIN DEADLINES ..... 16**

1	<b>INCOME FROM AGRICULTURAL ACTIVITIES - NOVELTIES OF THE TAX REFORM - CLARIFICATIONS</b>
	<p>With Circular no. 12 of 8.8.2025, the Revenue Agency has provided some clarifications on the novelties introduced by Articles 1 and 2 of Legislative Decree 192/2024 (the so-called 'IR-PEF and IRES Reform' Legislative Decree) concerning agrarian income pursuant to Article 32 of the TUIR and business income from agricultural activities pursuant to Article 56-bis of the TUIR.</p> <p><b>Entry into force</b></p> <p>The amendments enacted by Article 1 of Legislative Decree No. 192/2024 shall apply to income produced starting from the taxable period ending on 31.12.2024 (the date of entry into force of Legislative Decree No. 192/2024): therefore, for "solar" taxpayers, such amendments shall apply from the year 2024.</p>
1.1	<p><b>NON-SOIL' CROPS</b></p> <p>Art. 1 of Legislative Decree 192/2024 also introduces, among the activities producing agrarian income within the meaning of Article 32 of the Consolidated Income Tax Act (within certain limits) or business income calculated on a lump-sum basis (beyond these limits), the production of plants through the use of buildings, listed in the Land Register of Buildings, falling within the cadastral categories C/1, C/2, C/3, C/6, C/7, D/1, D/7, D/8, D/9 and D/10 (so-called 'above-ground' crops).</p> <p><b>Qualification of 'above ground' crops</b></p> <p>Circ. Agenzia delle Entrate Circ. 8.8.2025 No. 12, § 2.1, specified that, in order to qualify as 'above ground' crops, it is necessary that at the same time</p> <ul style="list-style-type: none"> <li>• they are activities aimed at the production of plants carried out by means of the 'most evolution systems', which do not require the use of the soil (e.g. <i>vertical farms</i>);</li> <li>• these plant production activities are carried out in buildings registered in the following categories cadastral categories C/1, C/2, C/3, C/6, C/7, D/1, D/7, D/8, D/9 and D/10.</li> </ul> <p><b>Transitional regime</b></p> <p>Until the issuance of the appropriate Ministerial Decree implementing the regime 'a regime regime', on a transitional basis, agrarian and dominical income must be determined by applying, to the area of the cadastral parcel on which the building used for such crops is located, the highest rate of valuation in force in the Province in which the parcel is registered, increased by 400% (Articles 28 par. 4-ter and 34 par. 4-bis of the TUIR).</p> <p><b>Agrarian income in the transitional regime</b></p> <p>Circ. Agenzia delle Entrate 12/2025, § 2.1.1, specifies that, until the issuance of the aforementioned DM:</p> <ul style="list-style-type: none"> <li>• "above ground" crops are productive of agrarian income (determined according to the transitional criteria) within the limit of the surface area used for production not exceeding twice the surface area of the cadastral parcel on which the property stands;</li> <li>• above this limit, the income relating to the excess surface area is determined on a flat-rate basis</li> </ul> <p>(unless otherwise opted for) pursuant to Article 56-bis(1) of the Consolidated Income Tax Act. (unless otherwise opted for) pursuant to Article 56-bis, paragraph 1, of the Consolidated Income Tax Law, with the amount corresponding to the agrarian income relating to the surface area of the cadastral parcel on which the property is located being included in the business income in proportion to the excess surface area.</p> <p><b>Dominical income</b></p> <p>Pursuant to art. 36 co. 3.1 of the TUIR, real estate used for "above-ground" crops</p> <ul style="list-style-type: none"> <li>• if not leased, produce dominical income;</li> <li>• if leased, produce income from buildings, pursuant to Articles 36 et seq. of the TUIR.</li> </ul> <p>Dominical income (determined using the 'regime' or transitional criteria) cannot be lower than the cadastral income attributed to the building used for such crops (Article 28, paragraph 4-quater of the Consolidated Income Tax Act). As noted in Revenue Agency Circular 12/2025, § 2.1.2, the taxable dominical income is therefore equal to the greater of</p> <ul style="list-style-type: none"> <li>• the cadastral income resulting from the Land Registry, revalued by 80% and, further, by 30% (RD x 180% x 130%);</li> <li>• the cadastral income of the property, revalued by 5% (RD x 105%).</li> </ul>

1.2	<p><b>ASSIGNMENT OF CARBON CREDITS</b></p> <p>Pursuant to Article 1 of Legislative Decree 192/2024, income earned from the production of goods, including intangible goods, produced through cultivation, livestock farming and forestry that contribute to the protection of the environment and the fight against climate change (such as, for example, income from the transfer of carbon credits):</p> <ul style="list-style-type: none"> <li>are included in the agrarian incomes referred to in Article 32, paragraph 2, letter b-ter) of the TUIR (determined on a cadastral basis) up to the amount of the proceeds of the sale of goods, registered or subject to registration for VAT purposes, deriving from the exercise of agricultural activities referred to in Article 32, paragraph 2, letter <i>b-ter</i>) of the TUIR. (determined on a cadastral basis) up to the amount of the consideration for the supply of goods, registered or subject to registration for VAT purposes, deriving from the exercise of agricultural activities referred to in Article 2135 of the Italian Civil Code (the so-called 'agrarian limit');</li> <li>beyond the aforementioned limit, the income relating to the excess part constitutes income business determined on a lump-sum basis (unless otherwise opted for), pursuant to Article 56-bis para. 3-ter of the TUIR, by applying the 25% profitability coefficient to the amount of the consideration for transactions registered or subject to registration for VAT purposes.</li> </ul> <p><b>Calculation of the 'agrarian limit'.</b></p> <p>Circ. Agenzia delle Entrate 8.8.2025 no. 12, § 2.2 specifies that for the calculation of the so-called 'agrarian limit</p> <ul style="list-style-type: none"> <li>only the consideration for the supply of goods (deriving from agricultural activities Only the consideration for the supply of goods (deriving from "principal" or "connected" agricultural activities) is relevant for the calculation of the so-called "agrarian limit", while the consideration for the supply of services under art. 2135, par. 3 of the Civil Code is not to be considered;</li> <li>reference should be made exclusively to the consideration for the supply of goods deriving from from agricultural activities identified by Article 32 of the TUIR (which lists the agricultural activities, and the related limits, from which agricultural income is derived);</li> <li>no account is to be taken of the consideration for the supply of the goods referred to in subpara. b- <i>ter</i>) of para. 2 of Article 32 TUIR (such as carbon credits and other similar goods);</li> <li>if the goods referred to in subparagraph <i>b-ter</i>) of para. 2 of Article 32 of the TUIR are sold in a year subsequent to the year in which they were 'produced', the 'agrarian limit' must be calculated in the year in which those goods are disposed of.</li> </ul>
1.3	<p><b>FLAT-RATE REGIMES FOR AGRICULTURAL COMPANIES WITH A CADASTRAL OPTION</b></p> <p>Article 1 of Legislative Decree No. 192/2024, amending paragraph 4 of Article 56-bis of the Consolidated Income Tax Act (TUIR), extended the possibility of applying (unless otherwise opted for) the flat-rate determination regimes for business income, deriving from the agricultural activities contemplated by the same Article 56-bis of the TUIR, to agricultural companies that have opted for taxation on a cadastral basis pursuant to Article 1, paragraph 1093 of Law No. 296/2006.</p> <p><b>Ad hoc tax regime for agritourism activities</b></p> <p>As clarified by Revenue Agency Circular 8.8.2025 no. 12, § 2.3.1, srl and cooperative societies, even if they have opted for taxation on a cadastral basis pursuant to art. 1 paragraph 1093 of Law 296/2006, continue not to be able to determine business income deriving from agritourism activities on a flat-rate basis:</p> <ul style="list-style-type: none"> <li>neither under Article 5 of Law 413/91;</li> <li>nor by virtue of Article 56-bis, paragraph 3 of the Consolidated Income Tax Law (which does not apply to agritourism, governed by Article 5 of Law 413/91).</li> </ul>

<b>1.4</b>	<p><b>AUTOMATIC" UPDATING OF THE LAND CADASTRE</b></p> <p>Article 2 of Decree Law 192/2024 extends the exemption from the obligation to report changes in crop qualities and classes, pursuant to Articles 30 and 34 of the Consolidated Law on Income Tax, in relation to all land subject to monitoring by the Agenzia per le Erogazioni in Agricoltura (AGEA): this reporting obligation will in fact be carried out by AGEA itself, as provided for by Article 2, paragraph 33 of Decree Law 262/2006 (with the procedures to be defined by a specific Ministerial Decree).</p> <p>Under the arrangement prior to Article 2 of Legislative Decree 192/2024, the procedures for updating by AGEA concerned only the land indicated in the land use declarations submitted to the paying agencies, for the purposes of the disbursement of agricultural subsidies provided for by the Common Agricultural Policy (CAP; see Circ. Agenzia delle Entrate 12/2025, § 3).</p>
<b>2</b>	<p><b>SUPERBONUS - EXPENSES INCURRED IN 2025 - OPTION TO TRANSFER OR DISCOUNT ON INVOICE</b></p> <p><b>- APPROVAL OF COMMUNICATION MODEL</b></p> <p>With Provision No. 321370 of 7.8.2025, the Revenue Agency approved the form, together with the relevant instructions and technical specifications, to electronically transmit the communication of the option for the discount on the consideration or the assignment of the credit, pursuant to Article 121 of Decree-Law No. 34/2020, in relation to the expenses incurred in 2025 that entitle the entitlement to the superbonus, pursuant to Article 119 above.</p>
<b>2.1</b>	<p><b>USE OF THE NEW MODEL</b></p> <p>The new communication model must be used as of 8.9.2025, but communications sent up to 7.9.2025 using the previous previous version of the form.</p>
<b>2.2</b>	<p><b>DEROGATION FROM THE 'BLOCKING OF OPTIONS</b></p> <p>With reference to the expenses incurred in 2025, it is only possible to exercise the options of the credit or rebate on the consideration with reference to the superbonus, and provided that the requirements are met to waive the so-called "blocking of options", according to the provisions of Articles 2 of DL 11/2023, 2 of DL 212/2023 and 1 of DL 39/2024.</p>
<b>2.3</b>	<p><b>PROHIBITION ON THE ASSIGNMENT OF RESIDUAL INSTALMENTS FOLLOWING THE FIRST ONE</b></p> <p>In the new model, the fields relating to the 'transfer of the remaining instalments' of the deduction have been eliminated. The model, in fact, transposes the provisions of Article 4-bis, paragraph 7, of Decree-Law No. 39/2024, pursuant to which, as from 29.5.2024, the possibility of opting for the 'deferred' assignment of a tax credit corresponding to the unused residual instalments, subsequent to the first one, is precluded.</p> <p>subsequent to the first, of the 'building' deduction.</p>
<b>2.4</b>	<p><b>DEADLINES FOR SENDING THE OPTION NOTICE</b></p> <p>For the expenses incurred in 2025 and benefiting from the superbonus, the notice of option must be sent by</p> <p>16 March 2026, without the possibility of availing of the remission <i>in bonis</i> provided for by Article 2, paragraph 1, of Law Decree 16/2012 (Article 2, paragraph 1, of Law Decree 39/2024).</p> <p>Communications submitted in March 2026 may, however, be cancelled</p> <p>or replaced by the following 5.4.2026 (any replacement communications may no longer be cancelled or replaced after that date).</p>
<b>3</b>	<p><b>ARTISANS AND TRADERS - 50% CONTRIBUTION REDUCTION FOR NEW MEMBERS IN 2025 - SUBMISSION OF APPLICATIONS</b></p> <p>Article 1, paragraph 186 of Law no. 207 of 30.12.2024 (Budget Law 2025) provides for a 50% reduction in social security contributions in favour of individuals who enrol for the first time in 2025 in one of the INPS managements for artisans and traders, even if they are classified in the flat-rate regime under Law 190/2014.</p>
<b>3.1</b>	<p><b>DURATION OF THE CONTRIBUTION REDUCTION</b></p> <p>The contribution reduction in question</p> <ul style="list-style-type: none"> <li>• applies for 36 months from the date of start-up of the business activity or first entry into the company;</li> <li>• it is an alternative to other existing relief measures that provide for rate reductions rate reductions.</li> </ul>

<b>3.2</b>	<p><b>SUBMISSION OF APPLICATIONS</b></p> <p>With the mess. INPS 7.8.2025 no. 2449 communicated the availability, from 8.8.2025, of the telematic procedure to submit the application to request the contribution facilitation through the 'Portale delle Agevolazioni (ex DiResCo)', after authentication with one's digital identity. During the first application phase, access is allowed with the profiles "citizen" and "consultant/commercialist", while with a subsequent message the possibility of access with other profiles will be announced.</p> <p>In the application form, the applicant must declare, under his own responsibility, that he meets the legal requirements for the facilitation and that he has not exceeded the maximum amount of aid allowable under EU Regulation 13.12.2023</p> <p>No. 2831 on <i>de minimis</i> aid over a period of three years.</p>
------------	--

<b>4</b>	<b>SPORT EMPLOYMENT RELATIONSHIP - EXTENSION OF THE MAXIMUM DURATION</b>
	Article 11, paragraph 1, letters b) and b-bis) of Law Decree no. 96 of 30.6.2025, converted into Law no. 119 of 8.8.2025, intervened on the subject of subordinate sports employment, introducing specific provisions concerning the duration of the relevant contracts.
<b>4.1</b>	<p><b>EXTENSION OF THE MAXIMUM DURATION</b></p> <p>By amending Article 26 of Legislative Decree No. 36/2021, it was in fact established that the sports employment contract may contain a final term not exceeding 8 years from the date of commencement of the relationship, instead of 5 years as per the previous provision.</p>
<b>4.2</b>	<p><b>ADJUSTMENT OF COLLECTIVE AGREEMENTS</b></p> <p>By introducing the new Article 26-bis of Legislative Decree 36/2021, it was instead stipulated that, as of 10.8.2025, the national sports federations and sports promotion bodies must adapt the collective agreements in force to the maximum duration of subordinate sports contracts of eight years.</p> <p>This provision also applies to the amateur sector.</p>
<b>4.3</b>	<p><b>PROFESSIONAL ATHLETES</b></p> <p>For the contracts of professional athletes, the new rule requires sports clubs to comply with the provisions of the international federations on financial sustainability and, in particular, the rules on the amortisation of acquisition costs, which may not exceed five financial years.</p>
<b>5</b>	<b>TRANSITION 5.0 TAX CREDIT - PORTAL AND FORMS UPDATE</b>
	The GSE, in a press release dated 7.8.2025, announced that an update of the 'Transition 5.0' platform had been carried out for the purpose of recognising the tax credit. post referred to in Article 38 of DL 19/2024.
<b>5.1</b>	<p><b>REASONS FOR THE UPDATE</b></p> <p>The update was necessary to make the following new functions available</p> <ul style="list-style-type: none"> <li>• possibility of indicating an <i>Energy Service Company</i> (ESCo) as a beneficiary of the tax credit. beneficiary of the tax credit;</li> <li>• possibility to indicate the possible cumulation with other facilitations from which the operator has benefited or intends to benefit for the same costs;</li> <li>• possibility to indicate the replacement of a tangible asset listed in Annex A of the L. 232/2016, with an equivalent one that has been depreciated for at least 24 months at the date of submission of the communication of access to the benefit;</li> <li>• possibility of indicating that, for assets with an expenditure of less than €300,000.00, in instead of the sworn expert's report or the certificate issued by a certifying body, a declaration made by the legal representative of the beneficiary will be included;</li> <li>• updating of the typology of thermal energy production plants, with the introduction of the headings "Thermal energy from geothermal, water/water and ac-water/air sources", replacing the previous wording "Thermal energy from geothermal sources", while keeping the ceilings unchanged (Table 2b, Section II, of the DM 24.7.2024).</li> </ul>

<b>5.2</b>	<b>UPDATING OF FORMS</b> The following have also been updated <ul style="list-style-type: none"> <li>the guide to using the 'Transition 5.0' portal;</li> <li>the facilitation forms.</li> </ul>
<b>6</b>	<b>NEW PATENT BOX - SOFTWARE PROTECTED BY COPYRIGHT - APPLICATION OF THE RELIEF IN THE ORDINARY WAY AND BONUS MECHANISM - CLARIFICATIONS</b>
	With the answer to interpello 21.8.2025 no. 223, the Revenue Agency intervened on the new <i>Patent box</i> provided for by art. 6 of Law Decree 146/2021, providing clarifications on the application of the tax relief.

<i>follows</i>	of the relief in the 'ordinary way' and through the 'bonus mechanism', in relation to <i>software</i> protected by <i>copyright</i> .
<b>6.1</b>	<b>APPLICATION OF THE RELIEF IN THE ORDINARY WAY</b> The first question submitted to the Revenue Agency concerns the possibility to make use of the new <i>Patent Box</i> in the 'ordinary' way in relation to costs incurred in the tax period for the creation and development of <i>software</i> protected by <i>copyright</i> even if not registered with the SIAE. Recalling Circular No. 5 of 24.2.2023 (§ 4.1.1), the Agency recalled that, even in the absence of registration with the SIAE, proof of the existence of the <i>software</i> , the existence of the requirements of originality and creativity that allow it to be qualified as an original work, as well as the ownership by the applicant of the exclusive rights over it, may be evidenced by a substitute declaration, made pursuant to Presidential Decree 445/2000. That being said, without prejudice to the fact that the Agency has not expressed an opinion on the eligible activities and related costs, and taking into account the provisions of Law 633/41 (the so-called copyright law), according to the Revenue Agency, the applicant company can benefit from the new <i>Patent box</i> in relation to the expenses connected to the creation and development of <i>software</i> protected by <i>copyright</i> , if all the additional requirements set forth by the provisions regulating its operation, as clarified by the relevant practice of the Tax Administration, are also met. financial administration practice.
<b>6.2</b>	<b>APPLICATION OF THE BONUS MECHANISM</b> The second question submitted to the Revenue Agency concerns the application of the bonus mechanism pursuant to Article 6, paragraph 10-bis of Legislative Decree No. 146/2021, in the event the <i>software</i> is registered with the SIAE at a stage subsequent to the incurring of costs for the creation and development of <i>software</i> protected by <i>copyright</i> . On this point, the Agency reiterated that, in relation to <i>software</i> , it is possible to benefit from the bonus mechanism starting from the tax period in progress on the date of registration of the asset with the SIAE, as already clarified in Circular 5/2023 (§ 4.3). Therefore, in the event that <i>software</i> that is already in use, and for which one has already benefited from the <i>Patent Box</i> in the ordinary way, is registered in a subsequent tax period, access to the so-called ' <i>recapture</i> ' is allowed from the date of registration, subject to compliance with the regulatory provisions as clarified in the relevant practice documents.
<b>7</b>	<b>IMPATRIATE REGIME - REFUND OF HIGHER TAXES PAID</b>

	<p>The Court of Cassation, in its Order No. 23526 of 19.8.2025, allowed the refund of higher taxes paid by a person who qualified for the impatriate scheme under Article 16 of Legislative Decree No. 147/2015, even in the absence of a specific request to the employer and the indication in the tax return of the reduced taxable income.</p> <p><b>Modalities for availing of the relief</b></p> <p>With regard to the case referred to (concerning a person who has acquired Italian tax residence as of 2018), Cass. 23526/2025 confirms that, in the presence of the legal requirements, the worker would have three ways to make use of the benefits</p> <ul style="list-style-type: none"> <li>• firstly, by submitting a special request to the employer in order to obtain the benefits. the withholding of tax at a reduced rate (i.e. this would be a modality through which the benefit would be enjoyed and not the exercise of an option);</li> <li>• alternatively, if the employer is unable to provide it, the taxpayer may make use of the benefit in the tax return;</li> <li>• lastly, where no action has been taken even in the tax return, by means of a claim for reimbursement pursuant to Article 38 of Presidential Decree 602/73 and within the relevant time limits.</li> </ul>
<b>8</b>	<p><b>USE OF THE <i>ONLINE</i> SERVICES OF THE REVENUE AGENCY AND THE AGENZIA DELLE ENTRATE-RISCOSSIONE - SINGLE DELEGATION TO INTERMEDIARIES - IMPLEMENTING PROVISIONS - FURTHER AMENDMENTS</b></p>
	<p>With prov. 2.10.2024 no. 375356, as amended by prov. 20.5.2025 no. 225394, the Revenue Agency has defined the contents and modalities concerning the single proxy to the</p>

<i>follows</i>	<p>intermediaries for the use of the <i>online</i> services of the Agency itself and of Agenzia delle Entrate-Riscossione, in implementation of Article 21 of Legislative Decree no. 1 of 8.1.2024. Through the subsequent provv. 7.8.2025 no. 321918, the Revenue Agency has:</p> <ul style="list-style-type: none"> <li>• defined the timeframes for the availability of the functionalities for the communication of the proxy data</li> <li>• updated the technical specifications for the communication of proxy data single proxy.</li> </ul>
<b>8.1</b>	<p><b>DELEGABLE SERVICES</b></p> <p>The taxpayer may delegate all or some of the following <i>online</i> services</p> <ul style="list-style-type: none"> <li>• consultation of his tax drawer</li> <li>• one or more services relating to electronic invoicing/telematic invoices, i.e.: consultation and acquisition of electronic invoices or their electronic duplicates; consultation of VAT-relevant data; registration of the telematic address; electronic invoicing and storage of electronic invoices; ac- crediting and device census</li> <li>• acquisition of ISA data and data for determining the proposed two-year arrangement;</li> <li>• <i>online</i> services of the Agenzia delle Entrate-Riscossione reserved area.</li> </ul>
<b>8.2</b>	<p><b>DELEGABLE SUBJECTS</b></p> <p>The aforementioned services can only be delegated to intermediaries authorised to telematically transmit declarations, registered with the Entratel service, with the exception of the services of 'electronic invoicing and storage of electronic invoices' and 'device accreditation and census', which can also be delegated to different parties.</p> <p>A maximum of two intermediaries may be delegated.</p>

8.3	<p><b>NOTIFICATION OF THE DELEGATION TO THE REVENUE AGENCY</b></p> <p>For the purposes of activation, the data relating to the conferral of the proxy must be communicated to the Revenue Agency</p> <ul style="list-style-type: none"> <li>• directly by the taxpayer, by means of a specific <i>web</i> functionality made available available in the reserved area of the Agency's website;</li> <li>• or by the delegated intermediary.</li> </ul> <p>The delegated intermediary may communicate the data by transmitting an <i>xml file</i> digitally signed by the taxpayer or subscribed by the same with the advanced electronic signature process (FEA) based on the certificate contained in the Electronic Identity Card (CIE) or by using digital certificates, including non- qualified ones, in accordance with what is indicated in the technical specifications. In the latter case, the <i>file</i> is transmitted after the intermediary has also signed it with his own digital signature.</p> <p>The intermediary may also communicate the proxy by providing its clients with a <i>web</i> service using a particular advanced electronic signature process whose requirements are described in a specific agreement between the intermediary itself and the Revenue Agency.</p> <p><b><i>Obligation to use digital signature or FEA CIE</i></b></p> <p>If the taxpayer is a VAT registered person or a person, other than a natural person, who is not a VAT registered person, the data relating to the conferment of the proxy shall be communicated by the delegated intermediary, by means of the transmission of an <i>xml file</i> transcribed by the taxpayer himself or by the legal representative exclusively</p> <ul style="list-style-type: none"> <li>• with a digital signature</li> <li>• or with an advanced electronic signature (FEA) based on the certificate contained in the Electronic Identity Card (CIE).</li> </ul>
8.4	<p><b>ACTIVATION OF THE DE-LEGA DATA COMMUNICATION FUNCTIONS</b></p> <p>According to the provisions of Revenue Agency prov. 7.8.2025 no. 321918, from 8.12.2025 the functionalities for the communication of the data relating to the conferment of the proxy will be available:</p>
follows	<ul style="list-style-type: none"> <li>• directly by the taxpayer</li> <li>• or by the delegated intermediary, by means of the aforementioned <i>xml file</i>.</li> </ul> <p>A subsequent notice, published on the websites of the Revenue Agency and the Agenzia delle Entrate- Riscossione, will instead announce the date of availability of the functionalities for the communication of the data relating to the conferment of the proxy by the delegated intermediary, through the aforementioned <i>web</i> service.</p> <p>Until 5.12.2025, the proxies may be activated and, if expiring, renewed with the previous modalities, as described</p> <ul style="list-style-type: none"> <li>• by Revenue Agency prov. no. 92558 of 29.7.2013, for the "cassetto fi- scales" service;</li> <li>• by Revenue Agency prov. 5.11.2018 no. 291241, for electronic invoicing services;</li> <li>• on the Agenzia delle Entrate-Riscossione's institutional website, for the services available in the reserved area of the same <i>website</i>.</li> </ul> <p>On 6 and 7.12.2025 there will in fact be a stoppage of the services for the communication of proxies, in consideration of the technical time required for the changeover to the new methods.</p>
8.5	<p><b>DURATION OF THE PROXY</b></p> <p>The proxy expires on 31 December of the fourth year following the year in which it was conferred, without prejudice to the possibility of early revocation or waiver.</p>

8.6	<p><b>TRANSITIONAL PROVISIONS</b></p> <p>Proxies activated prior to the date of availability of the new functionalities shall be effective until the day of their original expiry, but no later than 28.2.2027. If a new proxy is communicated to an intermediary for whom a previous proxy is still effective, the latter shall at the same time be deemed to be revoked.</p>
9	<p><b>TAX QUALIFICATION OF FINANCIAL INSTRUMENTS - CLARIFICATIONS</b></p>
	<p>By means of two answers to interpellations, the Inland Revenue has addressed the issue concerning tax qualification of financial instruments.</p>
9.1	<p><b>TAX QUALIFICATION OF SICAV SHARES</b></p> <p>In its answer to interpello no. 222 of 20.8.2025, the Agenzia delle Entrate expressed its opinion on the possibility of classifying, for tax purposes, the shares of investment companies with variable capital (SICAVs) as 'other securities in series or in bulk' under Article 85 co. 1 lett. e) of the TUIR.</p> <p><b><i>Distinction between "equity" and "liabilities"</i></b></p> <p>The distinction of financial instruments between equity (shares and similar securities) and liabilities (bonds and similar securities) identified by Res. 26.2.2019 No. 30 and based</p> <ul style="list-style-type: none"> <li>• on the circumstance that the remuneration consists entirely of participation in the issuing company's economic results. participation in the economic results of the issuing company, which is sufficient to classify the financial instrument as an equity or similar security;</li> <li>• and, secondarily, on the existence of an unconditional obligation to pay at maturity a sum not less than that indicated therein and on the absence of rights to participate in the management of the company, factors which identify a financial instrument similar to a bond.</li> </ul> <p><b><i>Equating SICAVs to mutual funds</i></b></p> <p>The tax authorities have recalled that the tax regime applicable to OICRs established in Italy, with the exclusion of real estate funds pursuant to Article 73 para. 5-<i>quinquies</i> of the TUIR, is also applicable to investment companies with variable capital (Circ. 15.7.2011 No. 33 and Circ. 4.8.2004 No. 36, § 2.2.3.3).</p> <p>The Revenue Agency therefore recalls its previous interventions (Ministerial Circulars 165/98 and 207/99) which clarified that the criteria for the tax valuation of investments in funds</p>
follows	<p>SICAVs are based on those used for serial or mass-produced securities, as they are financial instruments not having a participatory nature.</p> <p>Taking into account the extension of the fiscal regulation of collective investment undertakings to SICAVs, the Inland Revenue therefore concluded that the SICAV's shares are equated with those of mutual funds and, consequently, with serial or mass-produced securities.</p> <p>co. 5 of the TUIR.</p>

9.2	<p><b>FINANCIAL INSTRUMENTS ISSUED IN CONNECTION WITH THE CERTIFIED REORGANISATION PLAN</b></p> <p>In its answer to Interpretation No. 224 of 21 August 2025, the Italian Revenue Agency assimilated equity instruments issued in connection with a company's certified reorganisation plan to shares, pursuant to Article 44(2)(a) of the Consolidated Income Tax Act.</p> <p>In the case at hand, the issuance regulations provided that:</p> <ul style="list-style-type: none"> <li>• in consideration of the fact that the securities were of a participating nature, the contribution, which was non-repayable, was to be accounted for in a special reserve in shareholders' equity;</li> <li>• the securities conferred the right to receive a percentage of profit distributions, revenue reserves and residual liquidation assets;</li> <li>• each holder, by subscribing to or purchasing the securities, acknowledged and accepted that the securities constituted an investment at risk, with no obligation to repay, and conferred exclusively the prescribed property and administrative rights;</li> <li>• income consisted of what was realised by virtue of the divestment of the company, while costs were represented by all charges/payments to be made prior to remuneration.</li> </ul> <p>company, while costs were represented by all charges/payments to be made prior to remuneration.</p>
10	<p><b>SCHOLARSHIPS AWARDED BY UNIVERSITIES FOR RESEARCH ACTIVITIES POSTGRADUATE RESEARCH ACTIVITIES - MAINTENANCE OF TAX EXEMPTION IF CONFERRED BEFORE 7.6.2025</b></p>
	<p>Article 1-bis co. 4 of Decree-Law no. 45 of 7.4.2025, converted into Law no. 79 of 5.6.2025 No. 79 of 5.6.2025, amended Article 4, para. 3 of Law No. 210 of 3.7.98, eliminating the IRPEF exemption for scholarships awarded by universities for post-graduate research activities.</p> <p>In relation to this repeal, however, no specific starting date or transitional regime was envisaged, with the result that the abolition of the IRPEF exemption applied to scholarships paid to researchers as of 7 June 2025, the date on which the aforementioned Law 79/2025 came into force (since this provision was introduced during the conversion of the aforementioned Decree-Law 45/2025), regardless of whether the payment concerned scholarships already awarded under the previous IRPEF exemption regulations.</p>
10.1	<p><b>INTRODUCTION OF A TRANSITIONAL REGIME</b></p> <p>To avoid such a sudden change in the tax regime, with Article 5-bis of Law Decree 24.6.2025 No. 90 of 24.6.2025, inserted upon conversion into Law No. 109 of 30.7.2025 (published in the <i>Official Gazette</i> No. 177 of 1.8.2025 and entered into force on 2.8.2025), a rule of authentic interpretation of the aforesaid Article 1-bis para. 4 of Decree-Law No. 45/2025 was introduced, establishing that</p> <ul style="list-style-type: none"> <li>• the abolition of the preferential tax regime provided for scholarships granted by universities for post granted by universities for post-graduate research activities shall only be effective for scholarships granted by universities as of 7.6.2025;</li> <li>• Scholarships granted before 7 June 2025 shall keep, for their entire duration, the tax-privileged tax regime provided for for scholarships granted by universities for postgraduate research activities. duration, the preferential tax regime in force at the time of their conferral.</li> </ul> <p>In essence, a transitional regime was introduced that maintains the IRPEF exemption for scholarships that had already been awarded on the date of entry into force of the provision that abolished the benefit, even if they are paid subsequently.</p>
10.2	<p><b>ATTENDANCE OF A PHD NOT REQUIRED</b></p> <p>Please note that, as clarified by Res. Agenzia delle Entrate 22.11.2010 no. 120, the tax exemption for scholarships awarded for post-graduate research activities is also extended to those not subject to attendance of a PhD.</p>

<b>11</b>	<p><b>SCHOLARSHIPS FOR ENROLMENT IN ITS ACADEMY - APPLICATION OF TAX EXEMPTION ALSO FOR IRAP PURPOSES</b></p> <p>Article 10 co. 1-bis of Law Decree no. 45 of 7.4.2025, introduced upon its conversion into Law no. 79 of 5.6.2025, inserted co. 9-bis into Article 4 of Law no. 99 of 15.7.2022, establishing that, starting from the 2025 tax year, the amounts paid as scholarships by the State, the Regions, the ITS foundations and the ITS foundations will be exempt from IRPEF. 99, establishing that, starting from the 2025 tax year, the amounts paid by way of scholarships granted by the State, the Regions, the ITS <i>Academy</i> foundations and other public entities to students enrolled in the ITS <i>Academy</i> training courses referred to in Article 5 of the same Law no. 99/2022 are exempt from IRPEF.</p> <p>Therefore, as clarified by the Agenzia delle Entrate in its answer to Interpretation No. 204 of 6.8.2025, with the same effect as from the 2025 tax year, these scholarships are also excluded from the IRAP taxable base of the public administrations that provide them.</p>
<b>11.1</b>	<p><b>DETERMINATION OF THE IRAP TAXABLE BASE FOR PUBLIC ADMINISTRATIONS</b></p> <p>Pursuant to Article 10-bis of Legislative Decree No. 446/97, for public administrations (referred to in Article 3, paragraph 1, letter e-bis above), the net production value taxable for IRAP purposes is determined using the so-called 'retributive method', i.e. the sum of</p> <ul style="list-style-type: none"> <li>• of the remuneration paid to employees</li> <li>• the remuneration paid for coordinated and continuous collaborations;</li> <li>• of other incomes assimilated to those of employees, pursuant to Article 50 of the TUIR;</li> <li>• of remuneration for occasional self-employment and remuneration for the assumption of obligations to do, not to do or allow, pursuant to Article 67 co. 1 lett. I) of the TUIR.</li> </ul>
<b>11.2</b>	<p><b>EXCLUSION OF SCHOLARSHIPS EXEMPT FROM IRPEF</b></p> <p>Pursuant to the express provision of Article 10-bis co. 1 of Legislative Decree 446/97, scholarships exempt from IRPEF are excluded from income assimilated to employees for IRAP purposes.</p> <p>Therefore, the exemption provided for the purposes of this tax for scholarships paid inter alia, by ITS <i>Academies</i> (pursuant to Article 4, paragraph 9-bis of Law 99/2022) also determines their exclusion from the IRAP taxable base of the public entity granting them.</p>
<b>12</b>	<p><b>BONUSES PAID TO RESIDENTS FOR WORK PERFORMED ABROAD - METHOD OF TAXATION</b></p>
	<p>With its answer to interpello no. 199 of 4.8.2025, the Revenue Agency has returned to the tax treatment of components representing forms of deferred remuneration with multi-year accrual, received by persons resident in Italy but referring to work activities carried out abroad.</p> <p>In providing the new interpretation, the tax administration expressly rectifies the position taken in the previous answer.</p> <p>In providing the new interpretation, the Tax Administration expressly rectifies the position taken in the previous answer to interpello no. 81 of 25.3.2025 concerning the same case.</p>
<b>12.1</b>	<p><b>BONUSES RELATING TO ACTIVITY CARRIED OUT IN THE UNITED KINGDOM</b></p> <p>The clarification concerns a worker who was employed in the United Kingdom until December 2023, with foreign tax residence until that period, and then terminated his employment with the English company to undertake a new one at the Italian permanent establishment of the group, becoming resident in Italy from 2024.</p> <p>The employee had been admitted to an incentive plan that provided for the corresponsion of bonuses, partly related to the activity carried out in the United Kingdom.</p>
<b>12.2</b>	<p><b>IDENTIFICATION OF THE STATE OF RESIDENCE AT THE TIME OF RECEIPT OF THE SUMS</b></p> <p>In terms of territoriality, the Inland Revenue points out that Article 15.1 of the Italy-United Kingdom Convention provides for exclusive taxation in the State of residence (first period) and concurrent taxation in the State of residence and in the State of source if, in accordance with OECD standards, the employee's income is taxed in the State of residence (first period). the activity is carried out in this second State (second period).</p>

<i>follows</i>	<p>According to § 2.2 of the Commentary to Article 15 of the OECD Model, concurrent taxation therefore applies in the event the activity is carried out in a foreign State, and this <i>'irrespective of the moment in which the income is paid, credited or definitively acquired by the worker'</i>. It follows, according to the Agenzia delle Entrate, that remuneration referred to <i>bonuses</i> received during periods of residence in Italy, even if related to periods of activity abroad, will be taxed in Italy, as the State of residence; on income produced abroad, the worker resident in Italy will be able to take advantage of the tax credit.</p> <p>tax credit pursuant to Article 165 of the TUIR.</p>
<b>13</b>	<p><b>TRANSFER OF RESIDENCE ABROAD - MAINTENANCE OF THE ADMINISTERED SAVINGS REGIME</b></p> <p>The Italian Revenue Agency's answer to interpello No. 208 of 14.8.2025 analysed the tax regime of participations placed in a deposit administered at an Italian bank by an Italian citizen about to move to Thailand.</p> <p>The Revenue Agency confirmed that:</p> <ul style="list-style-type: none"> <li>the transfer of residence abroad of natural persons who are not entrepreneurs does not determine the taxation of unrealised capital gains on participations;</li> <li>The option for administered savings does not lose its effectiveness following the transfer, as it can be retained by the person who has become non-resident.</li> </ul> <p>transfer, as it may be retained by the person who has become non-resident.</p>
<b>14</b>	<p><b>PRICE ADJUSTMENTS IN A CONTRACT - RELEVANCE FOR VAT PURPOSES</b></p> <p>In its answer to Interpretation No. 215 of 19.8.2025, the Italian Revenue Agency expressed its opinion on the relevance for VAT purposes of the sums paid, by way of price adjustment, in the context of a contract.</p> <p>In the case at hand, the service, dependent on a subcontracting contract, had as its object the execution of construction works, but the execution of the works was repeatedly delayed due to variants requested by the client, with the initiation of a lawsuit by the service provider.</p> <p>In court, the company commissioning the work was then ordered to pay the other party for the increased costs. payment to the other party of the increased costs resulting from the delayed execution of the works.</p>
<b>14.1</b>	<p><b>INTEGRATION OF THE AGREED CONSIDERATION</b></p> <p>The Inland Revenue clarifies that the sum paid by the principal corresponds to the higher direct and indirect charges incurred by the supplier for the performance of the service and that, therefore, the aforesaid sum takes on the nature of additional consideration, with the consequent increase in the VAT taxable amount of the service.</p> <p>In fact, Article 13(1) of Presidential Decree 633/72 applies, according to which the taxable amount corresponds to the total amount of the <i>'consideration due to the supplier under the terms of the contract, including charges and expenses incidental to performance and the debts or other charges to third parties incurred in the performance of the service'</i>.</p> <p><i>debts or other charges towards third parties borne by the assignee or principal'.</i></p>
<b>14.2</b>	<p><b>INAPPLICABILITY OF THE VAT EXCLUSION SCHEME</b></p> <p>In its answer to the question at issue, the Revenue Agency does not consider applicable the provisions of Article 15 para. 1 of Presidential Decree 633/72, by virtue of which the sums <i>'due by way of default interest or penalties for delays or other irregularities in the performance of the obligations of the assignee or the principal'</i> are excluded from VAT.</p> <p>In the present case, in fact, there is no compensation in the proper sense, due to delays or non-fulfilment of contractual obligations (Agenzia delle Entrate Res. 3.6.2005 no. 73), nor are the sums paid by way of penalties, having a punitive and/or compensatory character (Agenzia delle Entrate Res. 23.4.2004 no. 64). According to the Agency, the circumstance that, in the judgment which established that the principal owed the sums in question, reference is made, at a literal level, to</p> <p>literal level, of compensation for 'damage'.</p>
<b>15</b>	<p><b>GOODS FOR OVERCOMING ARCHITECTURAL BARRIERS - APPLICABLE VAT RATE</b></p> <p>With the answer to Interpretation Revenue Agency no. 212 of 19.8.2025, it was affirmed that supplies with installation of goods intended to overcome architectural barriers cannot benefit from the 4% VAT rate.</p>

<i>continua</i>	In fact, only services are subsidised and it is irrelevant whether the goods supplied meet the technical requirements laid down by the sector regulations for overcoming architectural barriers.
<b>15.1</b>	<p><b>REGULATORY FRAMEWORK AND PRACTICE</b></p> <p>The 4% VAT rate is envisaged, pursuant to no. 41-ter) of Table A, Part II, annexed to Presidential Decree 633/72, for the provision of services dependent on tender contracts.</p> <p>The measure, as already indicated by the Agenzia delle Entrate in its answer to interpello 13.1.2020 no. 3, is objective in nature, in the sense that it refers <i>"to the nature of the product rather than to the invalidity status of the acquiring party"</i>.</p>
<b>15.2</b>	<p><b>SPECIFIC CASE</b></p> <p>In the case examined in the answer to interpello No. 212/2025, the subsidised goods (fixtures) are supplied by means of a supply with installation.</p> <p>The Revenue Agency reiterates what are the elements to identify a supply of goods with installation in place as opposed to a generic supply of services dependent on a contract.</p> <p>As a general rule, it is necessary to refer to the will of the parties, expressed in the contract, to establish whether the obligation to give or to do prevails; when the main purpose of the negotiation program is the transfer of an asset and the performance of the work is exclusively aimed at adapting the asset to the customer's needs, or to allow its use, without changing its nature, the contract is certainly qualifiable as a supply with installation (Revenue Agency Resolution No. 220 of 10 August 2007).</p> <p>In the absence of contractual clauses that oblige the purchaser to perform a <i>quid novi</i> with respect to the ordinary production series, the supply, even if with installation, of heating systems, air conditioning, fixtures, etc., must be qualified as a contract for the sale of goods if the supplier is the same manufacturer or one who habitually trades in such products (Italian Revenue Agency Resolution No. 25 of 6 March 2015 and Ministerial Ruling No. 360009 of 5 July 1976).</p> <p>trade in such products (Revenue Agency Resolution 6.3.2015 no. 25 and Ministerial Decree 5.7.76 no. 360009).</p>
<b>16</b>	<p><b>TRANSFER OF THE TRADEMARK - TREATMENT FOR VAT PURPOSES</b></p> <p>The Revenue Agency, with its answer to interpello 19.8.2025 no. 210, excluded the configurability of a business transfer, not subject to VAT, in the case of the transfer of a single trademark together with the related IP rights.</p> <p>If the supply is made by a taxable person, in return for consideration, VAT is therefore applied in the manner ordinarily provided for supplies <i>'relating to trade marks and signs'</i>, which, for tax purposes, constitute supplies of services within the meaning of Art. 3 para. 2 no. 2) of Presidential Decree 633/72.</p>
<b>16.1</b>	<p><b>EXCLUSION OF A BUSINESS TRANSFER</b></p> <p>In the case examined by the Revenue Agency, a trade mark is transferred, together with the related IP rights, which is configured as an isolated asset and not as a branch of business.</p> <p>The transfer of a business (or business branch) constitutes an operation outside the scope of VAT, pursuant to Article 2 co. 3 letter b) of Presidential Decree 633/72.</p> <p>The notion of a business is to be understood as <i>"a universitas of tangible and intangible assets and legal- economic relationships capable of enabling the exercise of the business activity of an enterprise"</i>, while the individual assets forming part of the business itself are to be excluded (cf. C.M. 19.12.97 no. 320 and Revenue Agency Res. 31.10.2008 no. 417).</p> <p>According to the Agency, as already indicated in the past, the occurrence of a business transfer is to be ruled out on the ground that the assets transferred are not deemed suitable to allow the continuation or performance of a productive activity (see reply to interpello 27.7.2023 n. 399).</p>
<b>16.2</b>	<p><b>REGISTRATION TAX</b></p> <p>Due to the fact that the transaction is subject to VAT and the principle of alternativeness, the registration tax is determined as a fixed amount of EUR 200.00 and is due at the time of registration of the contract of transfer of the trade mark.</p>

<b>17</b>	<b>CERTIFICATION OF DIGITAL SKILLS - ABSENCE OF TRAINING ACTIVITIES - INAPPLICABILITY OF VAT EXEMPTION</b>
	With its answer to interpello 5.8.2025 no. 201, the Revenue Agency clarified that certifications of digital competence issued by an accredited body are not exempt from VAT (ex art. 10 co. 1 no. 20 of Presidential Decree 633/72) if they are not linked to a training course.
<b>17.1</b>	<p><b>VAT EXEMPTION FOR TRAINING ACTIVITIES</b></p> <p>The Revenue Agency, recalling its previous practice (Circ. 18.3.2008 no. 22), recalled that, in order to benefit from VAT exemption, it is necessary that the services</p> <ul style="list-style-type: none"> <li>are provided by <i>'institutes or schools recognised by public administrations'</i> (subjective requirement);</li> <li>are of an <i>'educational nature for children and young people or didactic of any kind, including training, refresher courses, retraining and professional reconversion'</i> (objective requirement).</li> </ul> <p>As far as the subjective requirement is concerned, the rule's reference to 'institutes and schools', having descriptive value, does not constitute an exhaustive indication; the relief operates, in fact, even in the case where the recognition of such entities is carried out <i>'by a State administration other than the school administration'</i> (Agenzia delle Entrate 3.8.2021 no. 52). Recognition may also be deemed to be satisfied in the event of financing of the teaching or training project by the public body, since such financing constitutes <i>"recognition by a conclusive act of the specific teaching and training activity carried out"</i>.</p> <p>However, the mere fact that an organisation is accredited does not 'automatically' mean that all the training activities it carries out are exempt (answer to interpello 20.7.2021 no. 487). The recognition, in fact, must specifically concern the course that the organisation intends to organise (Resolution 3.8.2021 no. 52).</p>
<b>17.2</b>	<p><b>ISSUE OF CERTIFICATIONS ONLY</b></p> <p>In the case that is the subject of interpello 201/2025, the petitioner, despite being an "accredited" entity, does not issue certifications following a training course. Since, therefore, the objective requirement is not met, it is not possible to apply the VAT exemption to the service provided.</p>
<b>18</b>	<b>LANDFILLING AND INCINERATION OF WASTE - CHANGE OF VAT RATE - STARTING DATE</b>
	In the legal advice Agenzia delle Entrate 1.8.2025 no. 12, clarifications were provided regarding the VAT rate to be applied to landfilling and incineration of waste without efficient energy recovery, in light of the provisions of L. 207/2024 (Budget Law 2025).
<b>18.1</b>	<p><b>CHANGE OF VAT RATE</b></p> <p>Article 1 paragraph 49 of Law 207/2024 has excluded the landfilling and incineration of waste without efficient energy recovery from the scope of the 10% VAT rate. The ordinary rate (currently 22%) therefore applies to these services.</p>
<b>18.2</b>	<p><b>EFFECTIVE DATE OF THE AMENDMENT</b></p> <p>The change in legislation came into force on 1.1.2025 and, for this purpose, reference must be made to the time at which the services are rendered. Therefore, they are subject to the ordinary VAT rate when:</p> <ul style="list-style-type: none"> <li>in the absence of an invoice issued by 31.12.2024, the consideration is paid in whole or in part from in whole or in part from 1.1.2025;</li> <li>in the absence of payment by 31.12.2024, of all or part of the consideration, the invoice is issued as from 1.1.2025.</li> </ul>
<b>19</b>	<b>IMPORTED THIRD-PARTY GOODS - VAT DEDUCTION</b>
	With its answer to Interpretation No. 213 of 19.8.2025, the Revenue Agency reiterated that the right to deduct VAT also applies to imported goods that are not held by way of ownership.

19.1	<p><b>SPECIFIC CASE</b></p> <p>The case examined concerns the importation into the territory of the State, by a domestic taxable person, of active ingredients to be processed there.</p> <p>The basic input, together with other inputs owned by the Italian importer, is processed (by a subcontractor) into a pharmaceutical product.</p> <p>The domestic taxable person supplies the finished product to the non-EU purchaser, shipping the goods abroad.</p> <p>In the light of these elements, we request confirmation of the legitimacy of the exercise by the domestic taxable person of his right to deduct the VAT paid, given that ownership of the imported active ingredient is not transferred to him, although he may dispose of it as if he were its owner.</p>
19.2	<p><b>CASE LAW AND PRACTICE FRAMEWORK</b></p> <p>The Court of Justice of the EU has ruled on this point, stating that the right to deduct VAT presupposes <i>"the existence of a direct and immediate link between a specific input transaction and one or more output transactions conferring the right to deduct"</i> and that the expenses incurred for the purchase of the goods or services <i>"form part of the cost-price elements of the transactions taxed downstream"</i> (see judgment 14.9.2017, Case C-132/16). In the case of importation, the right to deduct the VAT paid in Customs was not recognised for the transporter of the goods, as this person was <i>"neither the importer nor the owner of the goods"</i>, and for whom the link between the imported goods and the "downstream" transactions could not be established (see judgment 25.6.2015, Case C-187/14 and judgment 8.10.2020, Case C-621/19).</p> <p>National practice has concluded that ownership of the imported goods is not a necessary condition for the exercise of the right to deduct: it is sufficient that the goods acquired have an 'immediate and direct link' with the object of the business activity, i.e. that they are inherent to it, in addition to the entry of the purchase in the register referred to in Article 25 of Presidential Decree 633/72 (R. Agenzia delle Entrate 96/2007 and 346/2008; answers to Agenzia delle Entrate interpello 6/2019, 509/2021, 410/2022 and 44/2023).</p>
19.3	<p><b>CONCLUSIONS</b></p> <p>The Revenue Agency therefore clarifies that, also in the case represented, the right to deduct the VAT paid upon importation may be recognised, to the extent that the VAT taxable person uses the imported goods in the exercise of his own activity.</p> <p>In this way, the described 'direct and immediate connection' is deemed to exist between the passive operations (subject to the requirement of inherent nature with respect to the business activity) and the active ones put in place.</p>
20	<p><b>TRANSFER OF A BRANCH OF BUSINESS TO A FOREIGN ENTITY - TRANSFER OF THE VAT CEILING - PREREQUISITES</b></p> <p>In the answer to Revenue Agency Interpretation No. 200 of 4.8.2025, it was clarified that the VAT <i>plafond</i> cannot be transferred to the transferee if the transfer is not mentioned in the contract governing the transfer of the business. If the transferee is a foreign entity, moreover, it must be identified for VAT purposes in Italy either directly or through a tax representative.</p> <p>The case examined in the practice document concerns a complex corporate reorganisation operation involving three parties: an Italian company that transfers a business unit to a legal entity under English law which, in turn, transfers it in part to a company specifically set up in Italy for this purpose.</p> <p>partially to a company specifically incorporated in Italy.</p>
21	<p><b>COEXISTENCE OF TWO VAT GROUPS IN THE SAME ECONOMIC GROUP - VERIFICATION OF THE FINANCIAL CONSTRAINT ON THE HEAD OFFICE</b></p>
	<p>With its answer to Interpretation No. 211 of 19.8.2025, the Revenue Agency provided some clarifications on the VAT Group rules pursuant to Title V-bis of Presidential Decree 633/72.</p>
21.1	<p><b>VAT GROUPS REFERABLE TO THE SAME ECONOMIC GROUP</b></p> <p>According to the clarifications provided by the Revenue Agency, it is possible to set up distinct VAT Groups in Italy, even if they are referable to the same economic group.</p>

<i>continued</i>	<p>This possibility was recognised, specifically, in the case of a group operating internationally, whose foreign parent company, BETA1, controlled</p> <ul style="list-style-type: none"> <li>• on the one hand, the Italian company BETA, which in turn controlled other Italian companies. other Italian companies;</li> <li>• on the other hand, the foreign company ALFA, which in turn controlled the Italian company DELTA and which had established a branch office in Italy (ALFA Italia).</li> </ul> <p>According to the Revenue Agency, Article 70-ter co. 1(a) and (b) of Presidential Decree 633/72 allows the coexistence of two separate and distinct VAT groups in Italy</p> <ul style="list-style-type: none"> <li>• one between BETA and its Italian subsidiaries;</li> <li>• the other between ALFA Italia and DELTA, for which control emanates from the foreign company ALFA.</li> </ul>
<b>21.2</b>	<p><b>FINANCIAL CONSTRAINT ON THE NEWLY ESTABLISHED BRANCH OFFICE</b></p> <p>With regard to the terms for the effectiveness of the option, it is clarified that, for the verification of the financial constraint of ALFA Italia's secondary office, incorporated in June of year <i>t</i>, for the purposes of the constitution of the Group in year <i>t+1</i>, the date of its registration in the Company Registry is irrelevant (in the specific case, this date was after 1 July of the same year <i>t</i>). of the same year <i>t</i>).</p>
<b>22</b>	<p><b>PARENT COMPANY PARTICIPATING IN A VAT GROUP IN THE EUROPEAN UNION - EFFECTS ON ITS PERMANENT ESTABLISHMENTS</b></p> <p>With its answer to interpello no. 216 of 19.8.2025, the Revenue Agency clarified that the parent company's membership of a VAT Group in a European Union Member State has the effect of eliminating the subjective identity between the parent company and its permanent establishments, which must therefore be considered separate taxable persons with respect to the parent company and the VAT Group itself.</p> <p>The specific case concerned the parent company ALFA and its permanent establishments ALFA1 and ALFA2, located in Italy and the United Kingdom respectively.</p> <p>According to the Agency, since ALFA participated in a VAT Group in an EU Member State, the pre-supply of services rendered by the UK <i>branch</i> to the Italian <i>branch</i> (IT and <i>back office</i> services) were VAT-relevant in Italy <i>pursuant to</i> Article 7-ter co. 1(a) of Presidential Decree 633/72.</p> <p>On the other hand, it was confirmed that the unity of the taxable person is not affected by the circumstance that the UK <i>branch</i> joins a VAT Group in the UK, as a VAT Group established in a non-EU country is not comparable to a VAT Group established in an EU country, so that the members cannot be treated as a single VAT taxable person in the EU (see also answer to Agenzia delle Entrate interpello 8.5.2023 n. 314).</p>

DEADLINE	FULFILLMENT	COMMENT
15.9.2025	Due dates for 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 from 16.7.2025 to 31.8.2025</p> <ul style="list-style-type: none"> <li>deliver to the taxpayer the copy of the declaration The qualified professionals and CAF-employees shall, in relation to the 730/2025 forms submitted by taxpayers between 16 July 2025 and 31 August 2025: deliver to the taxpayer a copy of the processed declaration and the related settlement statement (730-3 form);</li> <li>transmit electronically to the Agenzia delle En-submit the 730/2025 forms and the forms for the allocation of the eight, five and two per thousand of the IRPEF (730-1 forms) to the Italian Revenue Agency;</li> <li>communicate electronically to the Italian Revenue Agency the the accounting results of the 730/2025 forms processed (730- 4 forms), for the purpose of making the taxpayer's adjustments.</li> </ul> <p>The delivery to the taxpayer of the copy of the declaration 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 Office.</p>
15.9.2025	Form 730/2025 obligations submitted to the withholding agent	<p>With regard to the 730/2025 forms submitted by taxpayers from 16.7.2025 to 31.8.2025, tax withholding agents providing direct tax assistance must</p> <ul style="list-style-type: none"> <li>deliver to the taxpayer the copy of the declaration the taxpayer a copy of the processed declaration and of the related settlement statement (Form 730-3);</li> <li>transmit the 730/2025 forms electronically to the Agenzia delle En- the 730/2025 forms, directly or through an authorised intermediary;</li> <li>transmit electronically to the Revenue Agency the accounting the accounting results of the processed 730/2025 forms (730- 4 forms), directly or through an authorised intermediary, for the purpose of making the adjustments to the taxpayer's account.</li> </ul> <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 one, five and two per thousand of the IRPEF (730-1 forms) must be handed over to an intermediary qualified for telematic transmission or to an intermediary qualified for telematic transmission. intermediary or to a post office.</p>

15.9.2025	IMU advance payment	<p>Taxpayers may regularise omitted, inadequate or late payments relating to the IMU advance payment due for 2025, as well as relating to the 2024 balance for non-commercial entities, the deadline for which was 16.6.2025, with the reduced penalty of 1.39%, plus legal interest. After this deadline, the repayment</p> <ul style="list-style-type: none"> <li>• shall be effected by 30.6.2026;</li> <li>• entails the application of the reduced penalty of 3.13%, plus statutory interest.</li> </ul>
15.9.2025	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 via the Interchange System:</p>

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> <li>data relating to transactions involving the purchase of goods and the provision of services from persons not established in Italy;</li> <li>in relation to documents proving the transaction received in August 2025 or to transactions carried out in August 2025.</li> </ul> <p>The communication does not concern</p> <ul style="list-style-type: none"> <li>transactions for which a customs bill or electronic invoice has been received;</li> <li>purchases of goods and services not territorially relevant for VAT purposes in Italy pursuant to Articles 7 - 7-<i>octies</i> of Presidential Decree 633/72, if the amount does not exceed EUR 5,000.00 per individual transaction.</li> </ul>
16.9.2025	Payment of VAT balance instalment 2024	<p>Taxpayers with a VAT registration number must pay, subject to interest and surcharges, in relation to the balance of the tax arising from the return for the year 2024 (VAT Form 2025):</p> <ul style="list-style-type: none"> <li>the seventh instalment, if the first instalment is paid by 17.3.2025;</li> <li>the fourth instalment, if the first instalment is paid by 30.6.2025;</li> <li>the third instalment, if the first instalment has been paid by 21.7.2025 or 30.7.2025;</li> <li>the second instalment, if the first instalment is paid by 20.8.2025.</li> </ul>
16.9.2025	Payment of tax and contribution instalments	<p>Both VAT-registered and non-VAT-registered persons must pay, in relation to the balances and advance payments of taxes and contributions deriving from the 2025 REDDITI and IRAP 2025 forms, with the application of the prescribed interest</p> <ul style="list-style-type: none"> <li>the fourth instalment, if the first instalment is paid by 30.6.2025;</li> <li>the third instalment, if the first instalment is paid by 21.7.2025, 30.7.2025 or 31.7.2025;</li> <li>the second instalment, if the first instalment is paid by 20.8. 2025 or 1.9.2025 (as the 30.8.2025 fell on a Saturday).</li> </ul>
16.9.2025	Monthly VAT payment	<p>Taxpayers registered for VAT under the monthly regime de-tax:</p> <ul style="list-style-type: none"> <li>settle VAT for the month of August 2025;</li> <li>pay the VAT payable.</li> </ul> <p>Persons who outsource bookkeeping to a third party and have notified the Revenue Office of this, may refer to the VAT that has become due in the second preceding month when settling and paying VAT.</p> <p>If the amount due, together with that of January, February, March, April, May, June and July 2025, does not exceed the limit of EUR 100.00, the payment may be made together with that of the following month.</p> <p>Quarterly payment is possible, without applying</p>

DEADLINE	FULFILLMENT	COMMENT
<i>continued</i>		<p>of interest, of the VAT relating to transactions arising from subcontracts, where a deadline for payment of the price has been agreed upon after delivery of the goods or after the service has been rendered.</p> <p>of the supply of services.</p>
16.9.2025	Payment of withholding and additional taxes	<p>Withholding agents must pay:</p> <ul style="list-style-type: none"> <li>the withholding taxes withheld in the month of August 2025;</li> <li>IRPEF surcharges withheld in the month of August 2025 on employee and assimilated income.</li> </ul> <p>Persons who pay remuneration for self-employed work or commissions may refrain from paying the withholding taxes pursuant to Articles 25 and 25- bis of Presidential Decree 600/73, by the deadline in question, if the total amount of the withholding taxes withheld in January, February, March, April, May, June, July and August 2025 does not exceed EUR 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 No. 600/73, within the deadline in question, if the cumulative amount of the withholding taxes operated in June, July and August 2025 is not at least less EUR 500.00.</p>
16.9.2025	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 Inland Revenue Service</p> <ul style="list-style-type: none"> <li>additional data on withholdings and deductions made in the month of August 2025 on income from employment or self-employment, or similar, paid with the F24 form, by means of the special pro-forma approved with Revenue Agency Provision no. 25978 of 31.1.2025;</li> <li>as a substitute for the presentation of the F24 form. of 770/2026 relating to 2025.</li> </ul> <p>Tax withholding agents availing themselves of this option shall:</p> <ul style="list-style-type: none"> <li>apply it in relation to the entire year 2025;</li> <li>submit the F24 form and the additional schedule exclusively through the telematic services of the Inland Revenue, directly or through an authorised intermediary.</li> </ul> <p>As a transitional measure, the supplementary statement relating to withholdings and deductions made in August 2025 and paid by 16.9.2025 may be submitted to the Revenue Agency by 30.9.2025.</p> <p>Revenue Agency by 30.9.2025.</p>
16.9.2025	Amusement machines taxes	<p>Operators of mechanical or electromechanical amusement and entertainment machines must pay the entertainment tax and VAT due:</p> <ul style="list-style-type: none"> <li>on the basis of the annual average flat-rate taxable amounts established for the individual categories of apparatus;</li> <li>in relation to the apparatus and contrivances installed as at August 2025.</li> </ul>

DEADLINE	FULFILLMENT	COMMENT
19.9.2025	Regularisation of tax payments from REDDITI 2025 and IRAP 2025 forms	<p>Individuals who have made insufficient payments of taxes due in full for 2024 or in advance for 2025, relating to the 2025 REDDITI and 2025 IRAP forms, whose due date with the 0.4% surcharge was 20.8.2025 (as a result of the extension referred to in Article 13 of Law Decree 84/2025), may regularise their violations by applying the reduced penalty of 1.25%, plus statutory interest.</p> <p>After the deadline in question, the regularisation</p> <ul style="list-style-type: none"> <li>• if made before 18.11.2025, entails the application of the reduced penalty of 1.39%, plus statutory interest;</li> <li>• if made after 18.11.2025 and by 31.10.2026, it entails the application of the reduced penalty of 3.13%, plus statutory interest.</li> </ul> <p>If no payment has been made by 20.8.2025, the voluntary repayment must be carried out:</p> <ul style="list-style-type: none"> <li>• with reference to the due date of 21.7.2025 for the payment without the 0.4% surcharge, due to the extension under Article 13 of DL 84/2025;</li> <li>• applying the reduced penalty of 1.39% (within the 20.10.2025, as 19.10.2025 falls on a Sunday), or the reduced penalty of 3.13% (after 20.10.2025 and by 31.10.2026), plus the legal interest.</li> </ul> <p>legal costs.</p>
19.9.2025	Reporting for road haulage investment contributions	<p>Road haulage companies for hire or reward must transmit to the managing body "RAM spa", by 4.00 p.m., via the appropriate IT platform</p> <ul style="list-style-type: none"> <li>• the documentation proving the completion of the investments for the renewal of the vehicle fleet with more eco-sustainable vehicles, pursuant to Ministerial Decree 6.8.2024 no. 208 and Ministerial Decree 20.11.2024 no. 537;</li> <li>• in order to obtain the grant of contributions in based on applications submitted from 16.12.2024 to 17.1.2025.</li> </ul>
24.9.2025	Submission of applications for training tax credit for young farmers	<p>Young farmers who, in 2024, incurred expenses for participation in training courses relating to the management of the agricultural holding, must co-municate to the Revenue Agency the amount of expenses eligible for the envisaged tax credit:</p> <ul style="list-style-type: none"> <li>• using the form approved by the Revenue Agency with prov. 24.7.2025 no. 305754, together with the relevant instructions;</li> <li>• exclusively electronically, directly by the beneficiary or through an appointed intermediary;</li> <li>• using exclusively the <i>software</i> called "GESTIONE AZIENDA AGRICOLA" software, available</li> </ul>

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<p>free of charge on the Agenzia delle Entrate website.</p> <p>The chronological order of submission of co-munications is not relevant.</p>
25.9.2025	Submission of INTRASTAT forms	<p>Persons who have carried out intra-Community transactions submit the INTRASTAT forms to the Revenue Agency:</p> <ul style="list-style-type: none"> <li>for the month of August 2025, either compulsorily or optionally;</li> <li>by telematic transmission.</li> </ul> <p>Persons who, in the month of August 2025, exceeded the threshold for the quarterly submission of IN-TRASTAT forms submit:</p> <ul style="list-style-type: none"> <li>models for the months of July and August 2025, duly marked, either compulsorily or optionally</li> <li>by telematic transmission.</li> </ul> <p>With the determination of the Customs and Excise Agency 23.12.2021 no. 493869, the new INTRASTAT forms have been approved and further semi-facilitations for the submission of INTRASTAT forms have been provided for, applicable starting with the lists for 2022.</p>
26.9.2025	Reporting for road hauliers' training contributions	<p>The road haulage companies must transmit to the managing entity "RAM spa", for the purpose of disbursement of contributions for training initiatives aimed at increasing the skills and professional capacities of entrepreneurs and operators in the road haulage sector on behalf of third parties, as per Ministerial Decree no. 209 of 6.8.2024, on the basis of applications submitted from 10.12.2024 to 23.1.2025:</p> <ul style="list-style-type: none"> <li>the end of activity report, together with the list of participants and the required documentation;</li> <li>the statement of costs incurred, detailed by individual items;</li> <li>by certified electronic mail (PEC) to the e-mail address <a href="mailto:ram.formazione2025@pec.it">ram.formazione2025@pec.it</a>, specifying in the subject line "Reporting on courses for professional training incentive edition 15".</li> </ul> <p>professional training incentive courses edition 15' in the subject line.</p>
29.9.2025	Communication of data to ENEA	<p>Taxpayers or intermediaries (e.g. technicians, condominium administrators) must transmit to ENEA the data on interventions</p> <ul style="list-style-type: none"> <li>aimed at the energy requalification of buildings, or building renovation from which an energy saving or the use of renewable sources derives</li> <li>completed between 1.1.2025 and 29.6.2025, or with works completed in 2024 but with part of the expenses to be deducted incurred in 2025.</li> </ul> <p>The transmission must be made electronically, through the single portal <a href="https://bonusfiscali.enea.it">https://bonusfiscali.enea.it</a>.</p> <p>For works concluded after 30.6.2025, the data transmission</p>

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		must be made within 90 days of the date of completion of the works or acceptance.
29.9.2025	Regularisation of tax payments from REDDITI 2025 and IRAP 2025 forms	<p>Individuals who have omitted or inadequately made the payments of the amounts due as balance for 2024 or as advance payment for 2025, relating to the 2025 REDDITI and 2025 IRAP forms, whose due date without the 0.4% surcharge was 30.6.2025, may re-pay the violations by applying the reduced penalty of 1.39%, plus legal interest.</p> <p>After this deadline, the remediation</p> <ul style="list-style-type: none"> <li>• shall be made by 31.10.2026;</li> <li>• entails the application of the reduced penalty of 3.13%, plus statutory interest.</li> </ul>
29.9.2025	Regularisation of IMU obligations	<p>Individuals who, by 30.6.2025, have not submitted the IMU declaration for 2024, where compulsory, may regularise the breach by means of the "ravvedimento operoso":</p> <ul style="list-style-type: none"> <li>• by submitting the omitted declaration</li> <li>• by paying the reduced penalty of €5.00.</li> </ul> <p>If the IMU declaration relating to 2024 has not been submitted and the IMU due for that year has also not been paid, the regularisation of such breaches entails</p> <ul style="list-style-type: none"> <li>• the submission of the omitted declaration;</li> <li>• the payment of the IMU due</li> <li>• the payment of the reduced penalty of 10%, plus legal interest.</li> </ul>
30.9.2025	Adhesion to the arrangement with creditors for the years 2025-2026 and possible revocation	<p>Individuals with a tax period coinciding with the calendar year, who apply the synthetic tax reliability indices (ISA), may adhere to the arrangement with creditors for the years 2025 and 2026, for the purposes of direct taxes and IRAP, by completing the CPB 2025-2026 form.</p> <p>The submission of the CPB 2025-2026 form may take place, alternatively</p> <ul style="list-style-type: none"> <li>• when submitting the income tax return for the tax year 2024 (RED-DITI 2025 form), by attaching it to the ISA form;</li> <li>• on a stand-alone basis, together with the front page of the REDDITI 2025 form only, by indicating the code '1 - Adhesion' in the new box 'Communication CPB' inserted in the aforementioned front page.</li> </ul> <p>By the deadline under review, it is possible to revoke the adhesion to the arrangement with creditors for the two-year period 2025-2026 previously expressed, by sending a CPB 2025-2026 form to the Revenue Agency:</p> <ul style="list-style-type: none"> <li>• in which only the fields 'ISA Co-ISA code', 'Activity code' and 'Type of income';</li> <li>• exclusively on a stand-alone basis, jointly with the title page of the REDDITI 2025 model;</li> </ul>

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		For this purpose, the code "2 - Re-voca" in the 'CPB Communication' box mentioned above.
30.9.2025	Assignment of assets to shareholders or transformation into a simple company	<p>Snc, sas, srl, spa and sapa companies may</p> <ul style="list-style-type: none"> <li>transfer or assign immovable property (not instrumental to the business activity) and/or registered movable property (not instrumental to the business activity) to shareholders;</li> <li>or transform into a simple company, for companies whose exclusive or main purpose is the management of the aforementioned assets;</li> <li>benefiting from the application of substitute taxes for IRPEF/IRES and IRAP.</li> </ul> <p>The substitute taxes due must be paid</p> <ul style="list-style-type: none"> <li>for 60%, within the same deadline of 30.9.2025;</li> <li>for the remaining 40%, by 30.11.2025.</li> </ul>
30.9.2025	Communication of additional data on withholdings and withholdings in lieu of Form 770	<p>Withholding agents with no more than five employees as at 31.12.2024 may report to the Inland Revenue:</p> <ul style="list-style-type: none"> <li>additional data on withholdings and deductions made in the months from January to August 2025 on income from employment or self-employment, or similar, paid with the F24 form by 16.9.2025, by means of the special schedule approved with Revenue Agency prov. no. 25978 of 31.1.2025;</li> <li>in lieu of filing Form 770/2026 relating to 2025.</li> </ul> <p>Tax withholding agents who avail themselves of this option must</p> <ul style="list-style-type: none"> <li>apply it in relation to the entire year 2025;</li> <li>submit the F24 form and the supplementary statement exclusively via the telematic services of the Inland Revenue, directly or through an authorised intermediary.</li> </ul> <p>an authorised intermediary.</p>
30.9.2025	Submission of tax credit applications for bookshops	<p>Businesses operating in the retail sale of books must submit, by 12 noon, electronically, the application for recognition of the tax credit, with reference to the expenses incurred in the individual sales outlet in the year 2024</p> <ul style="list-style-type: none"> <li>to the General Directorate for Libraries and Copyright of the Ministry of Culture;</li> <li>to be drawn up on the forms provided by the same Directorate-General and accompanied by any required documentation;</li> <li>via the computer application available at <a href="https://taxcreditlibrerie.cultura.gov.it/sportello-domande/">https://taxcreditlibrerie.cultura.gov.it/sportello-domande/</a>.</li> </ul> <p>The chronological order of submission is not relevant.</p>
30.9.2025	Submission of 730/2025 forms to a professional or CAF	Employees, pensioners and holders of certain income assimilated to employment may submit Form 730/2025:

DEADLINE	FULFILLMENT	COMMENT
<i>follows</i>		<ul style="list-style-type: none"> <li>to a qualified professional (chartered accountant, expert accountant or labour consultant), or to a CAF-employee;</li> <li>using the pre-filled declaration (pre-proxy) or the 'ordinary' form (possibly already filled in);</li> <li>together with the supporting documentation (e.g. Single Certifications, invoices for deductible or deductible expenses) for the issuance of the compliance visa and the form for the choice of the destination of the eight, five and two per thousand of the IRPEF (form 730-1).</li> </ul> <p>The 730/2025 form may be submitted with the 'no withholding agent' mode, even in the presence of a withholding agent required to make the relevant payments.</p> <p>It is also possible to use the 730/2025 form for the submission of the declaration relating to de-employed persons.</p>
30.9.2025	Submission of Form 730/2025 to the tax withholding agent	<p>Employees, pensioners and holders of certain income assimilated to employment may submit Form 730/2025</p> <ul style="list-style-type: none"> <li>to the tax withholding agent who has communicated, by 15.1.2025, the intention to provide direct tax assistance;</li> <li>by making use of the pre-filled declaration (pre-via proxy) or the pre-filled 'ordinary' form;</li> <li>together with the form for the choice of the eight, five and two per thousand of IRPEF (form 730-1).</li> </ul>
30.9.2025	Direct submission of 730/2025 forms	<p>Employees, pensioners and holders of certain income assimilated to employment may submit the 730/2025 form directly electronically to the Inland Revenue Service:</p> <ul style="list-style-type: none"> <li>using the pre-filled declaration</li> <li>together with the choice for the destination of the eight, five and two per thousand of the IRPEF.</li> </ul> <p>The 730/2025 form may also be submitted directly</p> <ul style="list-style-type: none"> <li>in joint form</li> <li>in the 'no withholding agent' mode, even if there is a withholding agent who is required to make the relevant adjustments.</li> </ul> <p>It is also possible</p> <ul style="list-style-type: none"> <li>submit the 730/2025 form with the help of a trusted person;</li> <li>use the 730/2025 form for submitting the declaration relating to deceased persons.</li> </ul>

DEADLINE	FULFILLMENT	COMMENT
30.9.2025	Fulfillment of 730/2025 forms submitted to a professional or CAF	<p>Qualified professionals and CAFs must, in relation to the 730/2025 forms submitted by taxpayers from 1.9.2025 to 30.9.2025</p> <ul style="list-style-type: none"> <li>• deliver to the taxpayer the copy of the processed declaration and of the relevant settlement statement (Form 730-3);</li> <li>• transmit electronically 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);</li> <li>• communicating electronically to the Inland Revenue Agency the accounting results of the processed 730/2025 forms (730- 4 forms), for the purpose of making the taxpayer's adjustments.</li> </ul> <p>The delivery to the taxpayer of the copy of the declaration</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 Office.</p>
30.9.2025	Form 730/2025 fulfilments submitted to the tax withholding agent	<p>With regard to the 730/2025 forms submitted by taxpayers between 1.9.2025 and 30.9.2025, tax withholding agents providing direct tax assistance must</p> <ul style="list-style-type: none"> <li>• deliver to the taxpayer the copy of the processed declaration and of the relevant settlement statement (Form 730-3);</li> <li>• transmit the 730/2025 forms electronically to the Revenue Agency, directly or through an authorised intermediary;</li> <li>• transmit electronically to the Inland Revenue the accounting results of the processed 730/2025 forms (730-4 forms), directly or through an authorised intermediary, for the purpose of making the taxpayer's adjustments.</li> </ul> <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 one, five and two per thousand of the IRPEF (Form 730-1) must be handed over to a qualified intermediary. telematic transmission or to a post office.</p>
30.9.2025	Transmission of periodic VAT settlement data	<p>VAT taxable persons, who are not exempt from making periodic VAT settlements or submitting the annual VAT return, must transmit to the Revenue Office</p> <ul style="list-style-type: none"> <li>• the data of the periodic VAT settlements for the three-month period April-June 2025;</li> <li>• electronically, directly or via an authorised intermediary. Quarterly taxpayers submit a single form for each quarter.</li> </ul> <p>each quarter; monthly taxpayers, on the other hand, submit several forms, one for each monthly payment made in the quarter.</p>

DEADLINE	FULFILLMENT	COMMENT
30.9.2025	Declaration for the constitution of the VAT Group	<p>The Representative of the VAT Group must submit directly electronically to the Revenue Agency, by means of the appropriate application available on the relevant website, the declaration for the constitution of the VAT Group, under-signed by all participants, with effect from 2026.</p> <p>If the declaration is sent later, the co-establishment of the VAT Group takes effect from 2027.</p>
30.9.2025	Refund of VAT paid abroad	<p>VAT payers resident in Italy must submit an application for a refund to the Pescara Operations Centre of the Revenue Agency:</p> <ul style="list-style-type: none"> <li>• of VAT paid in another Member State of the European Union on goods and services purchased or imported there in 2024;</li> <li>• electronically.</li> </ul>
30.9.2025	VAT refunds to non-residents	<p>Non-resident persons must submit an application for the refund of VAT paid in Italy, in respect of goods and services purchased or imported in 2024:</p> <ul style="list-style-type: none"> <li>• if they are resident in other EU Member States, to the competent authority of their own country, electronically;</li> <li>• if they are resident in Switzerland, Norway or Israel, to the Norway or Israel, to the Pescara Operations Centre of the Inland Revenue, using VAT Form 79.</li> </ul>
30.9.2025	VAT refunds to non-resident persons adhering to special schemes	<p>Non-EU taxpayers who have adhered to the special regimes referred to in Articles 74-quinquies et seq. of Presidential Decree 633/72 must submit an application to the Revenue Agency to obtain a refund of VAT</p> <ul style="list-style-type: none"> <li>• on purchases of goods and services and imports of goods made in Italy</li> <li>• relating to the year 2024.</li> </ul>
30.9.2025	Declaration and VAT payment "IOSS" regime	<p>Taxable persons who have adhered to the special "IOSS" regime must submit to the Revenue Agency, electronically, the declaration for the month of August 2025 concerning distance sales of imported goods</p> <ul style="list-style-type: none"> <li>• not subject to excise duty</li> <li>• sent in consignments of an intrinsic value not exceeding 150.00 euro;</li> <li>• intended for a consumer in a Member State of the European Union.</li> </ul> <p>The VAT due on the basis of this declaration must also be paid within this deadline, according to the rates of the Member States in which the supply is deemed to have taken place. supply is deemed to have taken place.</p>
30.9.2025	Registration of contracts of leases	<p>The contracting parties must ensure</p> <ul style="list-style-type: none"> <li>• the registration of new leases of immovable property with effect from the beginning of September 2025 and the payment of the corresponding registration tax;</li> <li>• the payment of registration tax also for the renewals and annuities of lease agreements commencing in September 2025.</li> </ul>

DEADLINE	FULFILLMENT	COMMENT
<i>continued</i>		<p>For registration it is compulsory to use the "RLI model" approved by Revenue Agency provv. 19.3.2019 n. 64442.</p> <p>For the payment of the relevant taxes, it is mandatory to use the "F24 versamenti con elementi identificativi" (F24 ELIDE) form, indicating the appropriate tax codes set up by the Revenue Agency.</p> <p>tax codes set up by the Inland Revenue.</p>
30.9.2025	Payment of electronic invoice stamp duty	<p>VAT taxable persons, resident or established in Italy, must pay the stamp duty due for electronic invoices issued in the April-June 2025 quarter.</p> <p>The amount of the tax due, also following the integration of the invoices transmitted, is announced by the Revenue Office in the reserved area of the portal 'Fatture e Corrispettivi'.</p> <p>If the amount due for the quarters January-March and April-June 2025 is less than EUR 5,000.00 in total, the payment can be made by 30.11.2025.</p>
30.9.2025	"Remission <i>in bonis</i> ' for the five per thousand IRPEF	<p>Entities intending to participate in the distribution of the five-thousandths of the IRPEF for 2024 may regularise omitted, late or incomplete fulfilments</p> <ul style="list-style-type: none"> <li>• in the presence of the required substantive requirements</li> <li>• by submitting applications for inclusion in the lists;</li> <li>• by paying the penalty of EUR 250.00, which cannot be 250,00 euro, which cannot be offset, by means of the F24 ELIDE form.</li> </ul>
1.10.2025	Stipulation of insurance policy against catastrophic risks	<p>Medium-sized companies with their registered office in Italy or having their registered office abroad with a permanent establishment in Italy, which are required to be registered in the Register of Companies pursuant to Article 2188 of the Italian Civil Code, must take out an insurance policy to cover damages:</p> <ul style="list-style-type: none"> <li>• relating to the assets identified in Article 2424, Paragraph 1 of the Civil Code, Section Assets, Item B-II, Nos. 1, 2 and 3 (land and buildings, plant and machinery, industrial and commercial equipment), for any reason whatsoever used for the business activity;</li> <li>• directly caused by natural disasters and catastrophic events occurring on the national territory (earthquakes, floods, landslides, inundations and flooding).</li> </ul> <p>To identify 'medium-sized' enterprises, reference should be made to the criteria of European Commission Recommendation No. 361 of 6 May 2003.</p> <p>Excluded from this fulfilment are agro-forestry enterprises as per Art. 2135 of the Civil Code, for which the National Mutual Fund for the coverage of catastrophic weather and climate damages operates.</p> <p>For fishing and aquaculture enterprises, the deadline to fulfil this obligation is instead set at 31.12.2025.</p>

DEADLINE	FULFILLMENT	COMMENT
1.10.2025	Regularisation of tax payments from REDDITI 2025 and IRAP 2025 forms	<p>Individuals who have made insufficient payments of taxes due on balance for 2024 or on account for 2025, relating to the 2025 REDDITI and 2025 IRAP forms, for which the deadline with the 0.4% surcharge was 1.9.2025 (as 30.8.2025 fell on a bank holiday), may regularise their infringements by applying the reduced penalty of 1.25%, plus statutory interest.</p> <p>After the deadline in question, the regularisation</p> <ul style="list-style-type: none"> <li>• if carried out by 1.12.2025 (as 30.11.2025 falls on a Sunday), involves the application of the reduced penalty of 1.39%, plus statutory interest;</li> <li>• if made after 1.12.2025 and by 31.10.2026, it entails the application of the reduced penalty of 3.13%, plus statutory interest.</li> </ul> <p>If no payment has been made by 1.9.2025, the voluntary repayment shall be made:</p> <ul style="list-style-type: none"> <li>• with reference to the due date of 31.7.2025 for payment without the 0.4% surcharge;</li> <li>• applying the reduced penalty of 1.39% (by 29.10.2025), or the reduced penalty of 3.13% (after 29.10.2025 and by 31.10.2026), plus statutory interest.</li> </ul>