

**DL 30.6.2025 no. 95  
(so-called 'Omnibus' decree) -  
Changes made during conversion into  
Law no. 118 of 8.8.2025**

## 1 FOREWORD

With Law Decree no. 95 of 30.6.2025, published in the *Official Gazette* no. 149 of 30.6.2025 and entered into force on 1.7.2025, a number of urgent provisions concerning economic activities and social measures (the so-called "Omnibus" decree) were issued.

Law Decree No. 95 of 30.6.2025 was converted into Law No. 118 of 8.8.2025, published in the *Official Gazette* of 9.8.2025

No. 184 and entered into force on 10.8.2025, providing for numerous changes with respect to the original text.

The main changes made when DL 95/2025 was converted into law are analysed below.

## 2 EARLY REPAYMENT SCHEME CONNECTED TO THE 2024-2025 TWO-YEAR COMPOSITION AGREEMENT - AMNESTY FOR LATE PAYMENTS

Article 9-bis of Decree-Law 95/2025, which was inserted when it was converted into law, introduced a provision aimed at rectifying late payments of the single or first instalment of substitute taxes determined in application of the tax amnesty regime for the years from 2018 to 2022, which is available to ISA taxpayers who have entered into the two-year arrangement with creditors for the years 2024-2025.

Pursuant to Article 2-quater para. 8 of Law Decree no. 113 of 9.8.2024, converted into Law no. 143 of 7.10.2024, the payment of the substitute taxes had to be made

- in a lump sum by 31.3.2025;
- or by payment in instalments in a maximum of 24 equal monthly instalments, with interest calculated at the legal interest rate as from 31.3.2025.

As a result of the amendments introduced by converted DL 95/2025, the payment in a single instalment or of the first instalment of the amounts due, made within five days following the due date, is considered timely. In any event, the payment must be made before the notification of the assessment reports or assessment schedules.

The five days following 31.3.2025 expired on 5.4.2025, which fell on a Saturday. In application of the general provision of Art. 7 co. 1 lett. h) of DL 70/2011, the deadline is extended to Monday 7.4.2025. Therefore, taxpayers who have made the payment of the single or first instalment by this date may continue to benefit from the 2018-2022 remission scheme.

In the case of payment by instalments, the payment of the instalments following the first instalment must also be on time, the late payment of which is not remedied by the provision under comment.

## 3 SUPERBONUS - BUILDINGS DAMAGED BY EARTHQUAKES - 110% RATE UNTIL 2026

As a result of the amendments made during the conversion into law of paragraph 2 of Article 4 of Decree-Law 95/2025, the extension of the 110% superbonus for expenses incurred in 2026 was also extended to the interventions carried out in the municipalities of Abruzzo affected by the earthquake of 6 April 2009, while maintaining the additional requirements to benefit from it.

During the conversion into law, paragraph 3 of Article 4 of Law Decree 95/2025 was also amended in order to coordinate it with the new wording of paragraph 2.

### 3.1 REQUIREMENTS FOR THE 110% SUPERBONUS WITH EXPENSES INCURRED IN 2026

Pursuant to Article 119, para. 8-ter.1 of Decree-Law 34/2020 (introduced by Article 4, para. 2 of Decree-Law 95/2025), the 110% super-perbonus for expenses incurred in 2026 is payable if at the same time

- they are interventions carried out in the municipalities of the territories affected by seismic events that occurred in the Regions of Abruzzo, Lazio, Marche and Umbria on 6.4.2009 and as from 24.8.2016,

where a state of emergency has been declared (as specified by the financial administration, these interventions must concern buildings that have suffered significant damage directly consequential to the seismic event)

- the interventions are facilitated with the superbonus referred to '*in paragraphs 1-ter and 4-quater*' of Article 119 of Decree-Law 34/2020;
- the applications for the reconstruction contribution have been submitted since 30.3.2024 (as required by Article 2 co. 3-ter.1 of DL 11/2023);
- the option of credit assignment or discount on the consideration is exercised for such expenses, pursuant to Article 121 of Decree-Law 34/2020.

### **3.2 SUBSIDISED INTERVENTIONS**

Paragraph 8-ter.1 of Article 119 of Decree-Law No. 34/2020:

- refers exclusively to the deduction provided for '*in paragraphs 1-ter and 4-quater*' of the same article, where it is established that the 110% super-bonus, payable if the application for the reconstruction contribution has been submitted, may be used for the amount exceeding the said contribution
- on the other hand, it does not mention the deduction provided for in the preceding paragraph 4-ter, according to which, in the face of the express waiver of the contribution for reconstruction, it is possible to benefit from the 'enhanced super-bonus', with the 50% increase in the limit of the expenses eligible for relief.

### **3.3 OPTION TO ASSIGN THE CREDIT OR DISCOUNT THE CONSIDERATION**

From the literal tenor of Article 119, paragraph 8-ter.1 of Decree-Law No. 34/2020, the option to benefit from the 110% superbonus for expenses incurred in 2026

- would seem to be allowed only if the taxpayer opts for the assignment of the credit or the discount on the consideration, as provided for in Article 121 of Decree-Law 34/2020;
- would, on the other hand, appear to be precluded with regard to expenses for which the tax deduction is taken in its 'natural' manner, i.e. in the tax return.

#### ***Exemption from the blocking of options***

Article 4 para. 3 of Decree-Law 95/2025, supplementing Article 2 para. 3-ter.1 of Decree-Law 11/2023, extends the waiver of the freeze on the options to transfer the credit/discount also with respect to the expenses incurred in 2026 facilitated with the 110% superbonus *pursuant to* Article 119 para. 8-ter.1 of Decree-Law No. 34/2020 (the exemption to the blocking of options is applicable within the limit of the overall resources provided by Article 2, paragraph 3-ter.1 of Decree-Law No. 11/2023, for all the measures contemplated therein).

## **4 FIXED-TERM EMPLOYMENT - IDENTIFICATION OF REASONS IN THE ABSENCE OF COLLECTIVE BARGAINING PROVISIONS - EXTENSION**

Article 14 co. 6-bis of Decree-Law No. 95/2025, inserted upon conversion into law, further extended from 31.12.2025 to 31.12.2026 the term within which private sector employers may enter into fixed-term contracts of a duration of more than 12 months - but always subject to the maximum limit of 24 months -, for needs of a technical, organisational or productive nature identified by the parties.

Article 19 of Legislative Decree 81/2015 therefore admits the stipulation of fixed-term contracts with a duration of more than 12 months, but in compliance with the 24-month limit, exclusively within the framework of the following hypotheses:

- in the cases provided for by the collective agreements referred to in Article 51 of the same Legislative Decree 81/2015;

- in the absence of the provisions referred to in the previous point, in the collective agreements applied in the company, and in any case by 31.12.2026, for needs of a technical, organisational or productive nature identified by the parties;
- to replace other workers.

Until 31.12.2026, therefore, in the absence of provisions in the collective agreements applied in the company regulating the reasons for the imposition of the term, the parties to the individual contract (employer and employee) may autonomously identify the needs of a technical, organisational or productive nature directed to justify the imposition of a term exceeding 12 months in compliance with the maximum limit of 24 months.

## **5 DISBURSEMENT OF CONTRIBUTIONS FOR "STAFF HOUSES" FOR WORKERS IN THE TOURISM AND HOSPITALITY SECTOR**

Article 14, paragraphs 1-4 of Law Decree 95/2025 provides for the disbursement of contributions to improve the welfare of workers in the tourist accommodation sector, ensuring positive social, economic and employment benefits for the categories and territories concerned.

As a result of the amendments made when the law was converted into law, it was established that the contributions may also be granted to entities operating spa facilities.

### **5.1 RECIPIENTS OF THE CONTRIBUTIONS**

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

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

### **5.2 USE OF CONTRIBUTIONS**

The contributions are to be used

- to the creation, upgrading and modernisation, in terms of energy efficiency and environmental sustainability, of accommodation provided by employers to workers (so-called '*staff houses*'), on subsidised terms, in order to guarantee them adequate accommodation during their working period (specifically, an allocation of EUR 22 million for 2025 and EUR 16 million for each of the years 2026 and 2027 is envisaged for this purpose)
- support for the costs of renting the same housing borne by the aforementioned workers, so that they can access housing at a reduced rent (in this case, the authorised expenditure is EUR 22 million for each of the years 2025, 2026 and 2027).

### **5.3 IMPLEMENTING DECREE**

A subsequent decree of the Ministry of Tourism is delegated to identify

- the types of costs
- the specific categories of beneficiaries of the contributions;
- the modalities for guaranteeing housing to workers in the tourist accommodation sector, for a period of no less than five years, according to favourable conditions proportional to the benefit admitted and, in any case, including a reduction in the rental fee of at least 30% with respect to the average market value (in this regard, the Explanatory Report to Decree-Law 95/2025 specifies that the five-year allocation constraint is in favour of the company's employees as a whole and relates to the disbursement of contributions both in support of investments for the creation or redevelopment of housing, and in support of the costs of renting the same housing);

- the criteria for the allocation of resources in compliance with EU State aid rules;
- the disbursement procedures;
- the modalities for the distribution and allocation of the contributions that allow for the respect of the previous expenditure limits;
- the verification, control and revocation procedures related to the use of the allocated resources.

## **6 PROVISIONS ON SAFETY AT WORK AND VOLUNTARY WORK**

Article 6-*quater* of Law Decree 95/2025, which was inserted when it was converted into law, introduced an interpretative rule on safety at work, with reference to specific voluntary work activities.

In detail, the rule in question establishes that with regard to the social cooperatives referred to in L. 8.11.91 no. 381, of civil protection voluntary organisations, and of volunteers of the Italian Red Cross, volunteers and municipal coordinators of voluntary activities cannot in any way be equated to the employer or manager for the purposes and obligations on health and safety at work provided for the latter two figures by Article 18 of Legislative Decree no. 81/2008.

The purpose of this interpretative provision is to clarify the provision of Article 3 para. 3-*bis* of Legislative Decree no. 81/2008, which states that with regard to social cooperatives pursuant to Law no. 381/91, voluntary civil protection organisations, including volunteers of the Italian Red Cross and the National Alpine and Speleological Rescue Corps, and volunteers of the fire brigade, the provisions on health and safety at work of the same Legislative Decree no. 81/2008 are applied taking into account the particular ways in which the respective activities are carried out.

## **7 AUTHENTIC INTERPRETATION OF THE 'NURSERY BONUS' PROVISION**

By means of Article 6-*bis* of Decree-Law 95/2025, inserted at the time of its conversion into law, the authentic inter-preparation of the rule governing the so-called '*bonus nido*' (Article 1, paragraph 355 of Law no. 232 of 11 December 2016) was provided.

11.12.2016 no. 232), in the part where it refers to the attendance of public and private crèches. It is clarified that the fees are related to the attendance of the following public and private childcare services in possession of a licence to operate

- crèches and micro-crèches, which welcome girls and boys between 3 and 36 months of age (art. 2 co. 3 lett. a) of Legislative Decree no. 65 of 13.4.2017)
- spring sections, which welcome girls and boys between 24 and 36 months of age (Article 2(3)(b) of Legislative Decree No 65/2017);
- play spaces and educational services in a home context (Art. 2 co. 3(c) n. 1 and 3 of DLgs. 65/2017).

### ***Effects of the application from 1.1.2026***

Paragraph 2 of Article 6-*bis* of converted Decree-Law 95/2025 provides that from 1.1.2026, the application submitted to access the benefits referred to in Article 1, paragraph 355 of Law 232/2016 (i.e. "*bonus nido*" and contribution for the introduction of forms of support at home in favour of children under three years of age, suffering from serious chronic pathologies), if accepted, will also produce effects for the following years, subject to verification of the requirements and reservation of monthly payments for each calendar year.