THE WEEK IN BRIEF

News

Fiscale

DIRECT TAXES

General provisions - Deductible expenses - Building interventions - Expenses incurred from 2025 - News of the
Law 207/2024 (2025 Budget Law) - "Increased" rate - Irrelevant of residence (answer to the Revenue Agency ruling 16.9.2025 no. 244)

With art. 1 , paragraphs 54 - 56 of Law no. 207 of 30.12.2024 (2025 Budget Law), the rates of deductions due in relation to expenses incurred from 2025 to 2027 for the execution of "building" interventions have been reformulated.

The aforementioned law has substantially aligned the rates of "*ecobonus*" and "*sismabonus*", referred to in art. 14 and 16 of Legislative Decree 63/2013, to those for building renovation, referred to in art. 16-bis of the TUIR (IRPEF deduction so-called "*home bonus*"), also providing for more advantageous regimes for real estate units used as a main residence.

"Ordinary" IRPEF rate for expenses from 2025 to 2027

For expenses incurred in the years 2025, 2026 and 2027, pursuant to art. 16 par. 1 of Decree-Law 63/2013, the IRPEF deduction for interventions aimed at building renovation, as well as the IRPEF/IRES deductions "*sismabonus*" and "*ecobonus*", are fixed:

- to 36%, if the expenses are incurred from 1.1.2025 to 31.12.2025;
- to 30%, if the expenses are incurred from 1.1.2026 to 31.12.2027.

For expenses incurred in the years 2025, 2026 and 2027, the maximum deductible expenditure limit is €96,000.00 per property unit (including appurtenances).

"Increased" IRPEF rate for expenses from 2025 to 2027

Also in relation to expenses incurred in the years 2025, 2026 and 2027, the same rule has raised the rate of deductions where the "building" interventions concern the taxpayers' main residence.

The aforementioned Article 16, paragraph 1 of Decree-Law 63/2013 therefore established that the IRPEF deduction for interventions aimed at building renovation, as well as that of the *seismic bonus* and *the ecobonus*, are fixed:

- 50%, if the expenses are incurred from 1.1.2025 to 31.12.2025 by the holders of the right of ownership or a real right of enjoyment and the interventions are carried out on the real estate unit used as a main residence;
- to 36%, if the expenses are incurred from 1.1.2026 to 31.12.2027 by the holders of the right of ownership or a real right of enjoyment and the interventions are carried out on the real estate unit used as a main residence.

For expenses incurred in the years 2025, 2026 and 2027, the maximum deductible expenditure limit is €96,000.00 per property unit (including appurtenances).

Intended as a main residence

In order to benefit from the "increased" rate (50% for 2025 expenses and 36% for 2026 and 2027 expenses) the real estate unit in which the works are carried out must be used as a main residence.

The "increased" rate (50% for 2025 expenses and 36% for 2026 and 2027 expenses) applies even if the real estate unit is used as a main residence at the end of the works and also applies to the appurtenances.

In this regard, in the answer to ruling 16.9.2025 no. 244, the Revenue Agency specified that, in order to benefit from the "increased" rate of 50% for expenses incurred in 2025 for building renovation interventions, referred to in art. 16-bis of the TUIR, it is irrelevant to have transferred residence to the property subject to the works.

To understand what is meant by main residence, as clarified by the aforementioned circ. 8/2025, reference should be made to art. 10 co. 3-bis of the TUIR, according to which "*main residence means that in which the natural person, who owns it by way of ownership or other right in rem, or his family members habitually reside. The change in habitual residence is not taken into account if it depends on permanent hospitalization in*

hospitals or health institutions, provided that the real estate unit is not rented". For income tax purposes (pursuant to Article 5, paragraph 5 of the Income Tax Act), family members are considered to be spouses, relatives within the third degree and relatives in law within the second degree.

Ownership of the property

The "increased" rate (50% for 2025 expenses and 36% for 2026 and 2027) is due only to the holder of the right of ownership (including bare ownership and surface ownership) or of a real right of enjoyment on the real estate unit (usufruct, use, dwelling), who uses the unit as a main residence.

The requirement of ownership of the property must be verified at the beginning of the works and any change of use of the property after the use of the deduction does not entail the reduction of the benefit (Revenue Agency circ. 19.6.2025 no. 8).

Cohabiting family members and holders

The "increased" rate (50% for 2025 expenses and 36% for 2026 and 2027 expenses) provided for expenses incurred from 2025 for building renovation interventions, referred to in Article 16-bis of the TUIR, cannot be extended to cohabiting family members, nor to the owners of the properties (e.g. tenant or bailee).

Cohabiting family members and holders, therefore, for expenses incurred from 2025 can benefit from the IRPEF deduction for building renovation interventions with the "reduced" rates of 36% (for 2025 expenses) or 30% (for 2026 and 2027 expenses).

Subjects belonging to the Police

The answer to ruling 244/2025 highlighted that the requirements to be eligible for the "increased" rate (ownership of the property and use as a main residence) must also be met by the personnel of the Armed Forces and the Police Forces, as there are no exceptions, and it is irrelevant whether the registered residence has been transferred to the property subject to the interventions.

art. 16 bis Presidential Decree 22.12.1986 n. 917

Answer to the Revenue Agency ruling 16.9.2025 no. 244

Revenue Agency Circular 19.6.2025 no. 8

Eutekne Guides - Direct Taxes - **"Building Recovery"** - *Zeni A.*

Il Quotidiano del Commercialista of 17.9.2025 - **"Building deductions "increased" regardless of residence"** - *Zeni*

DIRECT TAXES

IRES - Expenses relating to several financial years - Advertising and representation - Distinctive criteria - Objectives pursued - Relevance (Cass. 13.9.2025 no. 25143)

In the order of 13.9.2025 no. 25143, the Court of Cassation returned to the distinguishing principles between advertising and entertainment expenses, addressing the issue also in the light of the regulations in force since 2008 (as far as we know for the first time), since the facts in question concern the 2013 and 2014 tax periods.

Regulatory framework

Pursuant to Article 108, paragraph 2 of the Consolidated Income Tax Act, entertainment expenses are deductible in the tax period in which they are incurred if they meet certain requirements of fairness and inherence, also depending on the nature and destination of the same.

In this regard, art. 1 of the Ministerial Decree of 19.11.2008 (implementing the same art. 108 par. 2) provides that the following are entertainment expenses inherent, provided that they are actually incurred and documented:

-free of charge;

-carried out for promotional or public relations purposes;

-the support of which meets criteria of reasonableness according to the objective of generating, even potentially, economic benefits for the company or is consistent with commercial practices in the sector.

Therefore, among the various criteria developed over the years by the Tax Administration and by the jurisprudence, aimed at distinguishing entertainment expenses from advertising expenses (or, in any case, from other fully deductible related expenses), the aforementioned Ministerial Decree of 19.11.2008 seems to have enhanced the one based on "gratuitousness".

Entertainment expenses must in fact be characterized by the lack of (see Revenue Agency circ. 13.7.2009 no. 34, § 3.1):

-a consideration from the recipients of a specific service;

-an obligation to give or do at the expense of the same.

On the other hand, expenses that provide for commitments to make or permit or obligations deriving from contractual agreements (even new and complex ones) must be considered of a different nature from representation (and, therefore, deductible according to the general rules).

The same Ministerial Decree contains, on the one hand, an exemplary list of expenses that can be qualified as entertainment expenses and, on the other hand, a list of expenses that, on the other hand, cannot be qualified as such.

The current legislation would therefore seem to overshadow distinctive criteria other than those based on gratuitousness, such as those of the objectives pursued or the subject of the message (with regard to the previous legislation, see, for example, the opinion of the Advisory Committee for Anti-Avoidance Regulations 3.4.2002 no. 4).

Differences from advertising and sponsorship expenses

The Ministerial Decree of 19.11.2008, while defining only entertainment expenses, is also the starting point for deriving, a contrario, the notion of advertising expenses.

In fact, starting from the aforementioned Ministerial Decree, the Revenue Agency circular 13.7.2009 no. 34 (§ 3.1) clarified that advertising costs are those incurred under a contract for consideration, the cause of which is to be found in the obligation of the counterparty to advertise/propagandize - in return for consideration - the company's trademark and/or product in order to stimulate demand.

In this sense, the Supreme Court itself has set itself, which, in its orders of 12.9.2023 no. 26368 and 27.7.2021 n. 21452, stated that, according to the legislation in force since 2008, sponsorship expenses must be included in the category of advertising expenses and, as such, are not subject to the deductibility limits provided for by art. 108 par. 2 of the TUIR. In other words, in the opinion of the judges of legitimacy, in the current regulatory context the "*debate on the legal qualification of sponsorships as entertainment or advertising expenses, which arose before the 2008 Finance Law (...)*".

With specific reference to cultural sponsorships, the Assonime case no. 6/2013 also stated that, given the gratuitous nature of entertainment expenses, sponsorship expenses, which originate from considerations, certainly cannot be included among them.

Relevance of the objective criterion

In a partially innovative way with respect to the aforementioned reconstruction, in Order 25143/2025, the judges of legitimacy maintain that the *distinction* between advertising and representation must look at the objectives pursued, in compliance with the primary rule and the notion of advertising expenditure emerging from EU jurisprudence, given that the former are incurred to increase the image of the company and the possibilities for development, "*without giving rise to an expectation of an increase in sales*", while the latter have a direct promotional purpose of the products and services marketed.

In other words, entertainment expenses include the costs of initiatives focused on the subject and aimed at enhancing, as a patron or subsidizer of cultural events, the degree of knowledge, image and prestige among potential and selected customers, even if they may result, collaterally and reflexively, in an increase in product sales, while charges and costs that respond to a promotional purpose can be qualified as advertising specifically focused on products and carried out through advertising and organizational activity directly calibrated on their sale (in a compliant sense, but with regard to the previous regulations, Cass. 22.5.2023 no. 14049 and 21.4.2023 n. 10781).

In this perspective, the indications of the Ministerial Decree of 19.11.2008 "*can well perform a function of specification and help of the typical connotations of entertainment expenses, including, commonly, free of charge*". In other words, the decisive element for qualifying entertainment expenditure is the nature and function of the expenditure, while gratuitousness integrates an index that can be assessed for the purposes of an objective and complete factual reconstruction.

Therefore, according to the Supreme Court, the supposed existence of a national practice that bases the distinction between entertainment expenses and advertising not on the transmission of a message on the image of the company or on the company product, but on the gratuitousness of the provision of services, does not correspond to the reality of neither Italian legislation nor jurisprudence.

art. 1 Ministerial Decree 19.11.2008 Ministry of Economy and Finance art. 108 co. 2 Presidential Decree 22.12.1986 no. 917

Il Quotidiano del Commercialista del 16.9.2025 - **"Distinction between advertising and representation based on the objectives pursued"** - *Fornero*
Cass. 13.9.2025 No. 25143

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Causes of exclusion, termination and forfeiture
- Clarifications (Revenue Agency answers videoconference 18.9.2025)

At a meeting with the specialized press held on 18.9.2025, the Italian Revenue Agency provided several clarifications on the subject of a two-year arrangement with creditors.

New causes of exclusion

Among the topics covered are the new causes of exclusion/termination from the CPB introduced by Legislative Decree no. 81/2025, relating to professionals who individually declare income referred to in art. 54 par. 1 of the TUIR and who at the same time participate in professional associations/professional companies/companies of lawyers. According to the provisions of Article 11 paragraph 1 letters b-quinquies) and b-sexies) of Legislative Decree 13/2024, it is possible to join the CPB only if this choice is shared by both all member or associated professionals and by the relevant association or professional society.

In this regard, in circ. 9/2025, it had been indicated that the cause of exclusion does not apply if for the activity carried out by one of the two parties involved (professional on the one hand, collective entity on the other) "*the ISAs are not approved*". This phrase is further clarified during the videoconference.

With this expression, the Agency did not intend to refer to the cases in which there are no approved ISAs for the ATECO code of the activity carried out, but to the different case in which "*the partnership between professionals declares business income, while the ISA provided for the activity carried out by said company has been approved exclusively with reference to the exercise of arts and professions*" (case dealt with in FAQ 17.10.2024 n. 2). In this case, the partnership of professionals cannot join the CPB, carrying out an activity "*for which the ISAs are not approved*".

Business transfer

A further clarification on the subject of CPB concerns the cause of termination linked to the transfer of a business, introduced by way of interpretation with circ. 18/2024; in this regard, it is now clarified that the disapplication of the CPB occurs both in the event that the company is sold and in the event that it is purchased. According to the Revenue Agency, even in this case the direct link between the CPB proposal prepared for the taxpayer with certain characteristics and the different earning capacity resulting from the new economic structure is lost.

Reduction of assessment deadlines

The last issue addressed concerns the relationship between the reduction of one year of the assessment terms provided for by the ISA bonus regime, applicable by taxpayers who adhere to the CPB, and the causes of forfeiture of the composition. It is clarified that these causes can also be ascertained beyond the terms of forfeiture of the power of assessment as reduced in application of the ISA bonus regime, without prejudice to the limit imposed by the ordinary terms, where the data provided by the taxpayer is found to be untrue.

Also for the purposes of the CPB, the principles identified by practice and jurisprudence regarding the disavowal of the bonus regime for sector studies and ISAs in the presence of declaratory infidelities are recalled. On the subject of sector studies, the Court of Cassation (Cass. 5.11.2024 no. 28457) clarified that the reduction of one year in the terms of forfeiture of the powers of assessment, provided for by art. 10 par. 9 of Legislative Decree 201/2011, is not applicable in the event that, even after the expiry of the reduced term, the untruthfulness of the data provided by the taxpayer is ascertained, assuming such benefit the faithful presentation of the relevant data for the purposes of the application of the sector studies.

Answers to the Revenue Agency Videoconference 18.9.2025

Il Quotidiano del Commercialista of 19.9.2025 - **"The STP without ISA does not hinder the CPB for professional members"** - *Girinelli - Rivetti*

TAX

Preferential taxation of reinvested profits - IRES bonus - Causes of forfeiture - Distribution of the profit set aside - Presumption of prior use of reserves other than those replenished by the 2024 profit set aside (Revenue Agency answers videoconference 18.9.2025)

The Revenue Agency, in the answers provided during the videoconference of 18.9.2025, provided new indications regarding the IRES bonus, with particular reference to the cause of forfeiture related to the distribution of the 2024 profit accrued.

Cause of forfeiture related to the distribution of profit

Pursuant to art. 7 para. 1 lett. a) of the Ministerial Decree of 8.8.2025, the forfeiture operates where the portion of the 2024 profit set aside pursuant to art. 4 paragraph 1 letter a) of the Ministerial Decree (at least 80% of the profit for the year), net of any profit used to cover losses, is distributed within the second financial year following the one in progress as of 31.12.2024. For "solar" entities, distribution must therefore not take place by 31.12.2026.

The Explanatory Report to the Ministerial Decree noted that, for the purposes of the cause of forfeiture in question, if the provision of the profit relating to the tax period in progress as of 31.12.2024 is higher than the minimum threshold of 80% (e.g., equal to 95%), the tax constraint is in any case limited to 80%, i.e. the minimum amount to be set aside for access to the facilitative measure (together with the other conditions of access). Therefore, any distributions of profits that reduce the portion of the profit set aside up to the aforementioned minimum threshold do not determine the occurrence of the cause of forfeiture in question.

Monitoring in tax returns

Art. 7 par. 2 letter a) of the Ministerial Decree of 8.8.2025 also provides that, in order to monitor the total amount of reserves constituted or increased with the profits set aside subject to the tax constraint, as well as those used to cover losses, the restricted amounts and any changes thereto must be separately indicated in a special statement of the tax return for each item of equity.

Presumption of use to cover losses

Therefore, given that the cause of forfeiture operates if the 2024 profit set aside net of the portion used to cover losses is distributed, art. 7, paragraph 2, letter b) of the Ministerial Decree of 8.8.2025 provides that reserves (or portions thereof) other than those constituted or increased with the profit set aside pursuant to art. 4 co. 2 of the Ministerial Decree of 8.8.2025.

No specific rule is provided, however, as observed in the question asked, in relation to the order of distribution of reserves in the same surveillance period.

It was therefore asked whether, in the case of distribution of reserves consisting partly of 80% of the 2024 profit (subject to provision pursuant to Article 4) and partly of profits from previous years, the amount should, or not, be allocated in advance to the previous part not subject to tax constraint.

Presumption of distribution of reserves

The Revenue Agency has considered that in the case of distribution of reserves in the two-year period of surveillance, a "fiscal" presumption of prior use of reserves other than those fed by the 2024 profit set aside as reserves operates.

Therefore, the amount distributed must be allocated in advance to the previous part of the reserve that is not subject to tax constraints. Consider, for example, the case reported in the application, in which it is assumed that the extraordinary reserve as at 31.12.2024 is equal to 1,000 and the profit for the year 2024 is equal to 300, of which 60 distributed and 240 (80%) set aside for the extraordinary reserve pursuant to art. 4 of the Ministerial Decree (recorded in the tax return schedule). In the event that the extraordinary reserve is distributed by 800 in 2026, there is no cause for forfeiture.

art. 1 co. 438 L. 30.12.2024 n. 207

art. 7 par. 1 DM 8.8.2025 Ministry of Economy and Finance

Answers to the Revenue Agency Videoconference 18.9.2025

Il Quotidiano del Commercialista of 19.9.2025 - **"Presumption of distribution of reserves to avoid forfeiture of the IRES bonus"** - *Alberti*

Eutekne Guides - Direct Taxes - **"IRES premiale"** - *Alberti P. - Odetto G.*

Real estate

FIRST HOME BENEFITS

Preferential conditions - Ownership of other properties - Unsuitability of the pre-owned property - Irrelevant if purchased with the benefit (Cass. 3.9.2025 no. 24478)

With the sentence no. 24478/2025, the Supreme Court ruled on the boundaries of operation of the conditions that prevent access to first home tax benefits pursuant to Note II-bis letters b) and c) to art. 1 of the Tariff, Part One, attached to Presidential Decree 131/86. In particular, the judges of legitimacy have clarified that if a natural person, already the owner of a property, buys another, located in the same municipality, he can access the first home tax benefits in relation to the second deed of purchase, provided that, at the same time:
-has not already enjoyed the same benefits on the occasion of the first purchase;
-the property pre-owned is (objectively or subjectively) unsuitable for residential use.

On the other hand, the pre-possession (throughout the national territory, and therefore also in the same municipality) of a property purchased with the first home benefits prevents, in any case, the application of the benefit on the purchase of another home, i.e. regardless of any assessment of the suitability of the pre-owned property to meet the housing needs of the taxpayer and his or her family.

The present case

The case at hand originated from the challenge of the assessment notice served on a taxpayer by the Tax Authorities, on the assumption of the withholding forfeiture of the first home tax benefits, applied to the purchase and sale of a property despite the pre-possession of the share of another property purchased with the first home benefits.

The applicant represented, in particular, that the property subject to the first purchase, due to its small size, had become unsuitable to meet the housing needs of her family, so that the principle, consolidated in the jurisprudence of legitimacy, according to which the unsuitability for residential use of the pre-owned dwelling entails the exclusion of the condition preventing the application of the registration tax at the rate of 2% subsidized identified by Note II-bis, letter b) to art. 1 of the Tariff, Part One, attached to Presidential Decree 131/86.

The correctness of the above thesis was denied, in the first and second instance, by the judges on the merits, on the ground that the concrete case at issue had to be traced back to the provision of letter c) of Note *II-bis* to art. 1 of the Tariff, Part I, annexed to Presidential Decree 131/86, where it is stated that, for the purposes of applying the first home benefits to the transfer for consideration of the ownership of residential houses, and to the deeds of transfer or incorporation of the bare ownership, usufruct, use and dwelling relating to the same, it is necessary that in the deed of purchase the purchaser declares that he is not the owner, not even in shares, even under the legal community regime, throughout the national territory, of the rights of ownership, usufruct, use, habitation and bare ownership of another dwelling purchased by the same person or by the spouse with the same benefits.

Relevance of the unsuitability of the pre-owned property for residential use only in the case of non-subsidized purchase

The Supreme Court, referred by the appellant for the cassation of the second instance judgment, referred to the jurisprudential direction (among all, Cass. no. 2565/2018) according to which letter b) of Note II-bis to art. 1 of the Tariff, Part I, attached to Presidential Decree 131/86 - where the circumstance that the taxpayer is already the owner of another property located in the same Municipality is identified as an obstacle to the application of the register with the rate of 2% at the time of purchase of the dwelling house - precludes the use of the tax benefits in question only if the first of the two houses owned is suitable to meet the housing needs of the interested party. With the further clarification that the requirement of the suitability of the pre-owned dwelling house must be assessed:

-both in an objective sense (actual habitability);

-and in a subjective sense (building adequate in size or qualitative characteristics).

Irrelevance of the unsuitability of the property pre-owned for residential use in the case of subsidized purchase throughout the national territory

At the same time, judgment no. 24478/2025 recalled the interpretative reading, equally consolidated by the Supreme Court itself, according to which if the pre-owned home, wherever located on the national territory, has already been purchased with the first home tax benefits, the possibility of benefiting from the benefit for a

second time is in any case excluded, pursuant to the following letter c), even if the property pre-owned is unsuitable for residential use (Cass. no. 24657/2018). In fact, the reference to the ownership of the "bare ownership" on another dwelling house - contained in letter c) of Note II-bis to art. 1 of the Tariff, Part I, annexed to Presidential Decree 131/86, but not replicated in letter b) (where only full ownership, usufruct, use and habitation are discussed) - makes irrelevant, for the purposes of the operation of the obstructive condition set out therein, the suitability or otherwise of the property for residential use; and this in consideration of the fact that the "bare ownership" does not attribute to the owner a possession suitable for residential use.

Solution of the concrete case

In the light of the regulatory and jurisprudential recognition traced so far (and in consideration of the ascertained application of the first home benefits to the purchase of the pre-owned dwelling house that has become unsuitable), the Supreme Court rejected the taxpayer's appeal, deeming the claim of the Tax Administration legitimate.

Tariff Part I art. 1 TUR

The Quotidiano del Commercialista of 17.9.2025 - **"No first home benefits if the pre-owned property has already benefited from it"** - *Novella*

Cass. 31.7.2018 n. 20300

Eutekne Guides - VAT and indirect taxes - **"First home"** - *Mauro A.*

Cass. 3.9.2025 No. 24478

Read Highlights

FISCAL

REVENUE AGENCY PROVISION 7.3.2025 NO. 111204

FISCAL

INDIRECT TAXES - VAT - TAXPAYERS' OBLIGATIONS - ELECTRONIC TRANSMISSION OF FEES - Telematic fees - "Alternative" software solutions for sending data - Implementing measure

Art. 24 of Legislative Decree no. 1 of 8.1.2024 (so-called "Obligations"), issued in implementation of the delegation for the tax reform referred to in Law no. 111 of 9.8.2023, establishes that the electronic storage and electronic transmission of the total amount of anonymous daily fees, referred to in art. 2 co. 1 of Legislative Decree 5.8.2015 n. 127, can be carried out through software solutions that guarantee the security and inalterability of the data, and not only through the telematic procedures prepared by the Revenue Agency.

In implementation of these provisions, this provision defines the technical specifications for the creation, approval and release of software solutions through which the electronic storage and telematic transmission of daily payment data operates.

"Alternative" software solutions

In practice, the software solutions in question will allow the data of the fees to be stored and transmitted even in the absence of telematic recorders or RT Servers.

It may therefore be sufficient for the operator to equip himself with a PC or tablet on which to install the chosen software to fulfil the obligation referred to in art. 2 of Legislative Decree 127/2015.

Software approval

Each software solution is subject to approval by the Revenue Agency, subject to the opinion of the Commission on tax meters.

Submission of applications

The manufacturer (i.e. the qualified entity that creates the software solution) must submit an application for approval to the Revenue Agency, together with the certification attesting to compliance with the technical specifications and tax regulations in force.

Applications may be submitted from the date that will be announced on the Agency's website.

Register of approved software

The Revenue Agency registers the approved software solutions and their manufacturer in a special register and publicizes them through its website.

Data collection process

The process of recording fees using software will be based on the interaction between two components:

-the "point of issue" (PEM), i.e. a device or hardware system (e.g. PC, tablet), on which a management application or software is installed (tax form 1), which allows the merchant to securely register the tax data of the transactions and to issue the commercial document;

-

the "processing point" (PEL), i.e. a hardware system on which another software component is installed (tax form 2), which fiscally stores the detailed data of the transactions received from the PEM, storing them digitally, and transmits the summary file of the fees to the Revenue Agency. Only the PEL, in fact, dialogues with the Revenue Agency system.

The PEM is managed by the operator, while the PEL is managed by the provider, i.e. the qualified entity that makes the software solution available and provides technical assistance.

Exercise of the functions of producer and dispenser

The functions of producer and dispenser can be carried out by the same subject. In

addition, the operator himself can play the role of producer and dispenser.

Accreditation on the Invoices and Fees portal

For the purposes of using the new software that will be released, merchants must register in advance on the Invoices and Fees portal of the Revenue Agency website, possibly through an intermediary, in order to register and communicate the software used to the Agency itself.

In general terms, the merchant who intends to use an approved software solution must:

-contact a provider and register in the reserved area of the Invoices and Fees portal;

-census the emission points through the provider;

-once the PEMs are activated and put into service, record the operations carried out and transmit the related detailed data in real time to the PEL.

Control activities

For the purposes of control activities by the Revenue Agency and the Guardia di Finanza against merchants, the PEL allows remote access to the detailed data generated by each PEM connected to it, even if decommissioned, for the entire duration of the tax assessment terms.

In the event of termination of the relationship between the operator and the provider that also results in the interruption of the aforementioned remote access services, the provider is required to deliver to the operator all the data in its possession relating to the decommissioned PEMs.

In the event of deactivation of a software solution, the provider is required to hand over to the operator concerned all the stored data relating to the decommissioned PEMs connected to the deactivated software solution.

In the above cases, the operator must notify the event to the Revenue Agency.

From the moment of the aforementioned communication, for the purpose of carrying out control activities, the Revenue Agency and the Guardia di Finanza request the data from the operator.