THE WEEK IN BRIEF

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INDIRECT TAXES

VAT - General provisions - Exempt transactions - Visits to mines or speleological parks - VAT exemption - Educational and cultural nature - Certification obligations (answer to the Revenue Agency ruling 3.9.2025 no. 229)

The educational, cultural and training nature of guided tours of a mine or speleological park makes it possible to apply the VAT exemption pursuant to Article 10, paragraph 1, no. 22 of Presidential Decree 633/72 to the fees for the use of these services.

The "crossing of the Tibetan bridge" *does not meet the same requirements*, which, therefore, is a taxable service for tax purposes.

The activities described must be certified by means of admission tickets in accordance with the provisions of Article 74-quarter of Presidential Decree 633/72.

The clarifications contained in the answer to the Revenue Agency ruling 3.9.2025 no. 229.

Case subject to ruling

The request for ruling had been submitted to the Tax Administration by a public economic body which, in the context of the enhancement of a disused mining heritage, provides the following services:

- guided tour of a mine, which has played a significant role in the economy and culture of its territory;

- visit to a speleological park, in order to make known, among other things, "*the geological and speleological processes that have shaped the underground landscape*";

- crossing of the Tibetan bridge, whose historical-cultural value would lie in the discovery and enhancement of "*a fundamental stretch of the local infrastructural and historical heritage*".

The fees for each of the activities include additional services such as, by way of example, customer service with an operator at the *infopoint*, equipment rental (helmets and harnesses), guide accompaniment or parking.

Requirements to benefit from the VAT exemption

Article 10 paragraph 1 no. 22 of Presidential Decree 633/72 provides that "*the services of libraries, discotheques and the like and those relating to the visit of museums, galleries, art galleries, monuments, villas, palaces, parks, botanical and zoological gardens and the like*" are exempt from VAT.

The *rationale* of the rule lies in excluding from taxation services "*of significant social and cultural utility*" and is in compliance with European Union legislation granting exemption to "*certain supplies of cultural services*" (Article 132 of Directive 2006/112/EC).

The benefit is objective in nature and is therefore applicable regardless of the taxable person who implements it. In addition, the phrase "*and similar*" contained in the provision makes it possible to exclude that the services relating to the visit "*must refer strictly to museums, galleries, etc.*", extending the exemption "*to all services relating to the visit of institutions that have characteristics similar to those indicated in the same point no. 22) of art. 10*" (res. 85/E/2004 and R.M. 395008/85).

It should also be remembered that, according to the consolidated orientation of the EU Court of Justice, VAT exemptions require a restrictive interpretation (cf. *ex plurimis* case C-91/12 or case C-150/99).

Given the above, the Revenue Agency recognizes that visits to mines and speleological parks meet the requirements (educational, cultural and training character) to be included among the "similar" institutions to those indicated in art. 10 co. 1 n. 22) of Presidential Decree 633/72.

VAT exemption for related services

Recalling its previous practice, the Tax Administration recalled that "*the facilitation concerns not only the mere visit, but also services inherent to it, such as the supply of audio guides and*

of the accompanying person" (R.M. 23.4.98 n. 30/E and res. Revenue Agency 28.2.2007 n. 30).

It should be emphasized, first of all, that while for "*libraries, discos and the like*" the rule exempts

"*own services*", for "*visits to museums, galleries, art galleries (...) and similar the same rule also intends to facilitate the services inherent in them*" (answer to ruling no. 229/2025).

Given that, in return for a single fee, the user acquires the possibility of making the visit and benefiting from certain related services, it is then necessary to consider what is stated in Community case-law regarding the presence, in similar circumstances, of a single or several independent services.

For the Court of Justice of the European Union, it is necessary to take into account (case C-349/96):

- on the one hand, that "*each supply of services must normally be regarded as autonomous and independent*";
- on the other hand, that "*the supply consisting of a single service from an economic point of view must not be artificially divided into several parts so as not to alter the functionality of the value added tax system*".

It is also a well-established principle that a service must be considered ancillary to a main one "*when it does not constitute an end in itself for the customer, but the means to enjoy the main service offered by the provider under the best conditions*" (C-349/96).

In the present case, the nature of the services offered as part of the visit is "*ancillary and instrumental*" to it. In fact, by way of example:

- the customer service with an operator at *the infopoint*, guarantees, among other things, an effective management of tourist flows and compliance with access times, therefore not constituting an activity of "*mere reception*", but rather a service closely connected and indispensable for the purposes of the visit;
- the parking service is essential for the use of the activity, in this case, given that the sites are about 3 km from the town and there are no parking areas in the surrounding area.

Crossing the Tibetan Bridge - Taxability

The crossing of the Tibetan bridge, an experience that "*does not include a structured narrative or accompanied by historical explanations along the way*", is not an activity that can be included among those for which the exemption referred to in art. 10 co. 1 n. 22) of Presidential Decree 633/72 is not recognisable, since it does not include the educational and cultural purposes necessary for the purposes of the facilitation.

The service is therefore taxable for VAT purposes.

Certification obligations

The Revenue Agency specifies that the applicant can continue to certify the fees for the activity of crossing the Tibetan bridge (taxable for VAT purposes) through an automated ticket office in compliance with current legislation and certified by the SIAE pursuant to art. 10 of the Ministerial Decree of 13.2.2000.

Moreover, also with reference to the fees relating to visits to the mine and the speleological park (exempt from VAT), attributable to the entertainment activities referred to in Table C attached to Presidential Decree 633/72, certification is mandatory by means of access tickets issued by fiscal meters and automated ticket offices referred to in art. 74-quarter of Presidential Decree 633/72.

The exemption from storage and electronic transmission of the fees referred to in Ministerial Decree 10.5.2019 (which, in turn, refers to Article 2 of Presidential Decree 696/96) for the exempt services referred to in Article 10, paragraph 1, no. 22 of Presidential Decree 633/72 is not relevant, in fact, "*for the purposes of certification by means of access tickets" (answer to ruling no.* 229/2025; see also res. 85/2004).

Answer to the Revenue Agency ruling 3.9.2025 no. 229

Il Quotidiano del Commercialista del 4.9.2025 - "**Exempt from VAT the visit to the speleological park and the related services**" - *Bilancini*

Il Sole - 24 Ore of 4.9.2025, p. 33 - "**Guided tours of mines and speleological parks do not pay VAT**" - *Ficola - Santacroce*

Italia Oggi of 4.9.2025, p. 23 - "**The visit to the old mine is exempt from VAT**" - *Ricca*

Guide Eutekne - VAT and indirect taxes - "**Exempt transactions**" - *Greco E.*

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Industrial holding companies - Determination of the agreed net production value - Criteria (FAQ Agenzia delle Entrate 3.9.2025)

In response to a FAQ dated 3.9.2025, the Italian Revenue Agency clarified that the value of net production proposed for the purposes of the CPB to taxpayers who carry out an activity with ATECO code "70.10.00 - Activities of central offices" must be identified with reference only to Article 5 of Legislative Decree 446/97, without considering the difference between interest income and similar income and interest expenses and similar charges referred to in Article 6 co. 9 of Legislative Decree 446/97.

Industrial holding companies and CPBs

Industrial *holding companies* determine the value of net production by applying Article 6, paragraph 9 of Legislative Decree 446/97, according to which the taxable base is determined by adding to the result deriving from the application of Article 5 (relating to corporations) the difference between interest income and similar income and interest expense and similar charges; interest expense contributes to the formation of the value of production to the extent of 96% of their amount.

This particular method of calculating the taxable base for IRAP purposes has not been taken into consideration by Article 17 of Legislative Decree 13/2024, which governs the determination of the value of the net production subject to CPB; in particular, this amount is identified "*with reference to Articles 5, 5-bis, 8 and 10*" of Legislative Decree 446/97, without considering the components already identified by the Articles 15 and 16 of Legislative Decree 13/2024 for the determination of self-employment income and business income subject to an arrangement, where relevant for IRAP purposes.

Criteria for determining line P05 of the CPB form

The Revenue Agency clarifies that the value of net production proposed for the purposes of the CPB to taxpayers who carry out an activity with ATECO code "70.10.00 - Activities of central offices" must be identified with reference only to Article 5 of Legislative Decree 446/97, without considering the financial components provided for by the subsequent Article 6, paragraph 9.

Consequently, the value to be indicated in line P05 of the CPB form, which is taken as the basis for the calculation of the agreed net production value proposal, must be determined by applying the criteria set out in the aforementioned Article 5 "*without considering the difference between interest income and similar income and interest expense and similar charges*".

Effects on the IRAP declaration

The aforementioned method of compilation is also reflected (for subjects who have already joined the CPB 2024-2025) on line IS250 of the IRAP 2025 form, which hosts the determination of the agreed net production value on which the tax is calculated, in constancy of CPB; in particular, according to the Agency, this line must be filled in by reporting:

-in column 1 the value of net production deriving from adherence to the CPB, indicated in line P08 of the CPB form and calculated as indicated in line P05;

-in columns 2 and 3, respectively, the amount of interest income and similar income and the amount of interest expense and similar expenses.

CPB Model 2024-2025

In the event that, when filling in the CPB 2024-2025 form, the value of net production determined pursuant to Article 6, paragraph 9 of Legislative Decree 446/97 was reported, thus also considering the balance of financial management, line IS250 column 1 of the IRAP 2025 form must be filled in indicating this amount, without making any further changes.

This solution is applicable only to taxpayers who have joined the CPB 2024-2025, considering that the clarification came late with respect to the deadline for adhesion.

Starting from the CPB 2025-2026, line P05 of the CPB form must be filled in according to the criteria of art. 5 of Legislative Decree 446/97.

art. 17 Legislative Decree no. 13 of 12.2.2024

FAQ Agenzia Entrate 3.9.2025

Il Quotidiano del Commercialista del 4.9.2025 - **"The criteria for the IRAP taxable base of operating holding companies in CPB have been clarified"** - *Girinelli - Rivetti*

Eutekne Guides - Assessment and sanctions - **"Two-year arrangement with creditors"** - *Girinelli A., Rivetti P.*

CUSTOMS

Guarantees - Reduction or exemption of the guarantee for customs duties - Conditions (determination of the Customs and Monopolies Agency 1.9.2025 n. 562593)

With the determination of 1.9.2025 no. 562593, the Customs and Monopolies Agency established the conditions for granting the reduction or exemption of the amount of the guarantee for customs duties, following the entry into force of Legislative Decree no. 141/2024 and its national provisions complementary to the EU Customs Code (NCD).

On the subject, the circ. Customs and Monopolies Agency 2.9.2025 n. 23.

Regulatory framework

Article 51 paragraph 1 of the NDC generically gives the Office the authorization to grant, on request, "*the reduction of the amount of the guarantee or the exemption from the guarantee for customs duties*".

In implementation of the aforementioned provision, Determination no. 562593/2025 provides for the possibility of reducing the amount of the guarantee up to 50% or 30% of the reference amount, as well as, under specific conditions, also the exemption from the submission of the same.

If the applicant is an entity in possession of the AEO certification, the *process* is more streamlined, as the customs authorities must only verify whether his or her financial capacity justifies the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to benefit from a guarantee exemption (Article 6 (2) of Determination No 562593/2025).

Reduction of the guarantee to 50% of the amount

Authorisation for a customs duty guarantee with a reduced amount of up to 50% of the reference amount is granted if the applicant proves that he meets the conditions set out in Article 84(1) of EU Regulation no. 2446/2015 (RD).

In particular, according to the aforementioned rule, the applicant must meet the following requirements:

-maintain an accounting system compatible with the generally accepted accounting principles applied in the Member State where the accounts are kept, authorise customs controls by means of *audits* and maintain a chronological record of the data providing an audit trail from the moment the data is entered into the file;

-have an administrative organisation that corresponds to the type and size of the company and that is suitable for the management of goods flows, and an internal control system that allows for the prevention, detection and correction of errors and the prevention and detection of illegal or fraudulent transactions;

-not be the subject of bankruptcy proceedings;

-in the three years preceding the submission of the application, have fulfilled their financial obligations with regard to the payment of customs duties and any other duties, taxes or fees levied on or in connection with the import or export of goods;

-demonstrate, on the basis of the files and information available for the three years preceding the submission of the application, that it has sufficient financial capacity to fulfil its obligations and fulfil its commitments taking into account the type and volume of commercial activity and, in particular, demonstrate that it has no negative net assets, except where they can be covered.

Reduction of the guarantee to 30% of the amount

Authorisation for a customs duty guarantee with a reduced amount of up to 30% of the reference amount is granted if the applicant proves that he fulfils the conditions set out in Art. 84, par. 2, of RD.

In particular, in addition to the above requirements, the applicant must be able to ensure that employees are responsible for informing customs authorities whenever they encounter difficulties in complying with customs rules and that it has established procedures to inform customs authorities of such difficulties.

Warranty Waiver

The exemption from the guarantee is granted if the applicant proves that he meets the requirements set out in art. 84, par. 3, of RD.

More stringent conditions are required, including:

-the express consent, in favour of the Office, to physically access the accounting systems, commercial records and those relating to transport;

-the demonstration of having a logistics system in place that identifies the goods as Union or non-Union, indicating their location;

-being able to have adequate security measures to protect their computer system against any unauthorized manipulation and protect their documentation.

art. 50 DNC Legislative Decree 26.9.2024 n. 141
art. 51 DNC Legislative Decree 26.9.2024 n. 141
Determination of the Customs and Monopolies Agency 1.9.2025 no. 562593
Circular of the Customs and Monopolies Agency 2.9.2025 no. 23

Il Quotidiano del Commercialista del 3.9.2025 - **"New requirements for the reduction or exemption of the Customs guarantee"** - *Ugolini*

Il Sole - 24 Ore of 3.9.2025, p. 28 - **"Certified operators awarded at customs"** - *Rota G. - Santacroce B. Italia Oggi of 3.9.2025, p. 33* - **"Customs, ok to guarantee light"** - *Armella S. - Salvi T.*

Professionals

NOTARIES

Professional liability - Danger of damage - Exclusion (Cass. 1.9.2025 no. 24344)

The order of the Court of Cassation 1.9.2025 no. 24344 ruled on the professional liability of a notary who, in charge of stipulating the deed of incorporation of a patrimonial fund, failed to note it in the margin of the marriage certificate.

Asset fund and its enforceability

With the patrimonial fund (Article 167 of the Italian Civil Code), the spouses or a third party tie up certain assets, allocating them to the needs and requirements of the family.

The deed of incorporation of the patrimonial fund (drawn up in the form of a public deed or by will, if it is constituted by a third party) must be noted in the margin of the marriage certificate pursuant to Article 162 of the Italian Civil Code, in order to make it enforceable against third parties and is subject to transcription, pursuant to Articles 2647 and 2685 of the Italian Civil Code, with the value of mere publicity of news.

Professional liability

On the subject of professional liability and, more generally, compensation for damages for non-compliance, art. Article 1218 of the Italian Civil Code establishes that the debtor who does not perform exactly the service due is required to pay compensation for damages if he does not prove that the non-performance or delay was caused by the impossibility of performance resulting from a cause not attributable to him; pursuant to Article 1223 of the Italian Civil Code, the compensation must thus include the loss suffered by the creditor as well as the loss of earnings, as they are an immediate and direct consequence of it.

In order for the intellectual worker to be liable, therefore, proof of non-performance is not sufficient, but it must be demonstrated that damage has resulted from the omission, as a consequence of that.

Case under judgment

In the case subject to the decision, two spouses constituted a patrimonial fund on some assets owned by them, which the notary who had failed to note in the marriage certificate.

On these assets, the bank, a creditor of the husband for 2 million euros, registered a judicial mortgage, announcing its intention to proceed with forced execution.

The spouses, therefore, concluded a settlement agreement with the credit institution for the value of 500,000.00 euros and asked the defaulting notary for this sum as compensation for damages.

In the proceedings on the merits, the spouses' claim was upheld and the notary was ordered to pay compensation for the damage.

Decision of the Supreme Court

The Supreme Court upheld the notary's appeal, excluding professional liability.

The Court reiterated the principle according to which "*the action for contractual liability against a professional who has breached his professional obligations may be upheld, according to the general rules governing the matter of compensation, if and to the extent that the damage has actually occurred, it being necessary for this purpose to assess whether the client could have obtained, with reasonable certainty, a more economically advantageous situation if the professional had diligently performed his service*" (Cass. 14.2.2013 n. 3657).

In the case at hand, the appellate court, on the contrary, had based the notary's liability on the existence of a patrimonial "danger", that of losing the properties constituted in the fund, considering that, since these

large assets for the satisfaction of the entire credit, this had led the spouses to start negotiations with the bank and to pay the sum that was then requested from the notary as compensation.

However, the enforcement on the assets had not actually taken place, as the transaction had taken place.

Not even the payment of the 500,000.00 euros to the bank could be considered a "damage" caused by the notary: the giving of the sum was to be considered, in fact, a due act (moreover, for a value well below the original debt), arising from a cause other than the notary's error, namely the debt of one of the spouses to the bank.

It is, therefore, untenable that it was the notary's erroneous conduct that prompted the husband to fulfil his contractual relationship with the bank, because the source of the performance lies in the contractual relationship itself, and the notary's error did not fit into the sequence of factual-legal concausation of an exact performance owed by one party to the other.

Art. 1223 C.C.

The Quotidiano del Commercialista of 3.9.2025 - **"The notary who does not note the asset fund is not responsible if there is only danger of damage"** - *Pasquale*
Cass. 1.9.2025 n. 24344

Real estate

FIRST HOME BENEFITS

Terms for the transfer of residence - 30-month term for properties subject to "Superbonus" interventions - Suspension of the terms of the first home - Applicability (answer to the Revenue Agency ruling 3.9.2025 no. 230)

With the answer to ruling 3.9.2025 no. 230, the Revenue Agency is back (see the previous circ. 29.3.2022 no. 8) to deal with the suspension of the terms of the first home (operating - in essence - from 23.2.2020 to 30.10.2023) to assess its effectiveness in relation to the 30-month term for the transfer of residence operating for properties purchased with the first home benefits and subjected to interventions so-called "*Superbonus*".

Long term for the superbonus

It may be useful to recall that, among the conditions required for access to the first home tax relief on the purchase of residential properties of cadastral category other than A/1, A/8 or A/9 (tax relief that allows the application of the registration tax at 2% or VAT at 4%), Note II-bis to art. 1 of the Tariff, part I, attached to Presidential Decree 131/86, requires, among other things, that the buyer transfers his residence to the Municipality where the purchased property is located within 18 months of the purchase (if he has not already established it previously, and unless he carries out his activity in that Municipality).

The term of 18 months applies to any property, with the sole exception of properties subject to one or more "leading" energy requalification interventions for the purposes of the *superbonus* (interventions referred to in paragraph 1, letters a), b) and c) of Article 119 of Decree-Law 34/2020), for which the residence must be transferred in the longer term of 30 months from the date of the deed of sale (pursuant to paragraph 10-ter of Article 119 of Legislative Decree 34/2020, introduced by art. 33-bis of Legislative Decree 77/2021 converted).

The present case

In the present case, a taxpayer had purchased, with the first home benefits, in November 2021, a property then "*subject to Superbonus renovation*" (work completed on 29.12.2023). Therefore, the "long" term of 30 months for the transfer of residence operating for the first houses could be applied

subject to Superbonus interventions.

The deadline would ordinarily have expired, therefore, at the end of May 2024. However, the taxpayer turned to the Revenue Agency to understand whether, in his case, the suspension of the terms of the first home could also be applied.

Suspension of time limits

It should be noted, in fact, that the terms of "first home" provided for by Note II-bis in Article 1 of the Tariff, Part I, attached to Presidential Decree 131/86 (as well as those provided for by Article 7 of Law 448/98 on

the subject of tax credit for repurchase

of the first home) have been suspended, by virtue of a long succession of different rules (art. 24 of Decree-Law 23/2020, art. 3 co. 11-quinquies of Decree-Law 183/2020, art. 3 co. 5-septies of Decree-Law 228/2021, art. 3 co. 10-quinquies of Decree-Law 198/2022), in essence, in the period between 23.2.2020 and 30.10.2023.

By virtue of the suspension, the terms to be met in order to obtain/maintain the first home benefit:

-which had already started running before 23.2.2020, "froze" on that date and resumed running on 31.10.2023;

-which should have started from 23.2.2020 onwards, began to run, from the beginning, on 31.10.2023.

Objective scope of suspension

As regards the objective scope of the suspension, the Revenue Agency has had the opportunity to specify (circ. 8/2022) which were suspended:

-the term of 18 months for the transfer of residence to the municipality where the property is located;

-the term of one year (the term is 2 years from 1.1.2025) for the alienation of the "old" first home, in the event that, at the time of purchase, the taxpayer was still the holder of real rights on a home already purchased with the benefit;

-the term of one year for the purchase of a new property to be used as a main residence, to avoid the forfeiture of the benefit enjoyed in relation to a property sold before 5 years.

It had never been clarified, however, whether the suspension also operated for the 30-month term specifically provided for properties subject to one or more *superbonus* interventions by art. 119 co. 10-ter of Decree-Law 34/2020. Hence the doubt that the applicant taxpayer has posed to the Revenue Agency with the ruling in question, to which the Administration has replied affirmatively in res. n. 230/2025.

Suspension of the 30-month period

According to the Agency, given that the suspension concerns "the terms provided for by Note II-bis" in art. 1 of the Tariff, part I, attached to Presidential Decree 131/86 and that paragraph 10-ter of art. 119 of Decree-Law 34/2020, in providing for the term of 30 months, recalls the facilitative rule of the Consolidated Law on registration tax, it must be considered that the suspension of the terms is also applicable to the 30-month term valid for the former Houses subject to *Superbonus interventions*.

It follows that, in the present case, the taxpayer, having purchased the first home in November 2021 (during the suspension period) and having carried out the *superbonus* renovation there, will have until the end of April 2026 to transfer residence there, as the 30-month term began to run from 31.10.2023 (end of the suspension) and not from the date of purchase.

art. 119 co. 10 ter DL 19.5.2020 n. 34

art. 24 DL 8.4.2020 n. 23

art. 3 co. 10 quinquies DL 29.12.2022 n. 198

Tariff Part I art. 1 TUR

Answer to the Revenue Agency ruling 3.9.2025 no. 230

Il Quotidiano del Commercialista of 4.9.2025 - **"Suspension of the terms of the first home applicable with the superbonus"** - *Mauro*

Il Sole - 24 Ore of 4.9.2025, p. 32 - **"First home, superbonus and Covid: more time to move residence"** - *Busani*

Italia Oggi of 4.9.2025, p. 23 - **"First house, large transfer"** - *Poggiani Guide Eutekne*

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

Il Quotidiano del Commercialista of 5.8.2021 - **"More time to transfer residence for the first home if there is the superbonus"** - *Mauro*

Read Highlights

FISCAL

REVENUE AGENCY PROVISION 3.6.2025 N. 241540

FISCAL

ASSESSMENT - DECLARATIONS - DECLARATION OF WITHHOLDING AGENTS - Simplification of the 770 form - Sending of the monthly F24 form with data on withholdings and withholdings relating to employment and self-employment income - Transitional period - Extension

Art. 16 of Legislative Decree no. 1 of 8.1.2024 (so-called "Obligations") introduced, starting from the 2025 tax period, a simplified procedure for the communication of data on withholdings and withholdings relating to employment and self-employment income, which can be used by withholding agents with a total number of employees as of December 31 of the previous year not exceeding five.

The use of the new procedure consists in the monthly communication, with the F24 form, of specific additional data, as an alternative to the submission of the 770 form referred to in art. 4 co. 1 of Presidential Decree 322/98.

With the provv. 31.1.2025 no. 25978, the Revenue Agency has implemented the provisions of art. 16 of Legislative Decree 1/2024, defining the methods and terms for the transmission of additional data.

This provision amends the aforementioned provision of 31.1.2025, extending the envisaged transitional regime.

Expiration

The simplified procedures apply from the payments relating to the withholding agent declarations for the 2025 tax year, with effect from the 770/2026 form.

Scope of application of the new procedure

The new procedure can be used by subjects who:

-they pay only remuneration, in any form, which constitutes income from employment or self-employment, or assimilated to them, for the recipients;

-they are obliged to withhold and withhold taxes;

-make the payment of the aforementioned withholdings and withholdings in the manner referred to in art. 17 of Legislative Decree 241/97;

-as of December 31 of the previous year, they had a total number of employees not exceeding five.

Withholding agents who had no more than 5 employees as of 31.12.2024 can therefore take advantage of the simplified procedure in 2025.

Joining the simplified procedure

Joining the simplified procedure:

-it is optional and occurs through conclusive behavior;

-however, it is binding for the entire tax year for which it is exercised.

Reporting of additional withholdings/withholdings data through the new prospectus

As an alternative to the submission of the 770 form, the aforementioned subjects can communicate the additional data through the new form called "STATEMENT OF WITHHOLDINGS/WITHHOLDINGS MADE":

-approved by the aforementioned provision. Revenue Agency 31.1.2025 no. 25978, together with the relevant compilation instructions;

-to be transmitted when sending the F24 form, directly from the withholding agent or through an authorized intermediary.

Both the F24 form and the new additional prospectus must be sent:

-exclusively through the telematic services of the Revenue Agency;

-in compliance with the required technical specifications;

-within the ordinary deadline for payment of withholdings and deductions made.

Content of the additional prospectus and the F24 form

Specifically, the following data must be indicated in the new prospectus:

-the amount of withholdings and withholdings made, indicating the relevant tax code and the reference period, as well as the code of the Region or Municipality to which the additional IRPEF refers;

-the amount of interest paid together with withholdings and withholdings, for example in the event of repentance;

-the presence of the cases listed in Annex 2 to provv. Agenzia delle Entrate 31.1.2025 no. 25978, in the "Notes" field (for example, if the payment refers to the tax adjustment or to the so-called "enlarged fund").

For the purposes of payment with the F24 form of the withholdings and withholdings made, it is also necessary to indicate:

-credits accrued as withholding agent used in offsetting, specifying the relevant tax code and the reference period (if permitted by current provisions, these credits can alternatively be used in offsetting, through a separate ordinary F24 form, for the purpose of paying debts other than withholdings and withholdings made);

-additional debit amounts to be paid and credit amounts to be offset, according to the provisions in force, including penalties due in the event of repentance;

-the IBAN code of their account held with a bank, Poste Italiane or a payment service provider affiliated with the Revenue Agency, authorizing the debit of any positive balance of the F24 form.

Transitional discipline

On a transitional basis, the aforementioned provision. Revenue Agency no. 25978 of 31.1.2025 had established that, with regard to withholdings and withholdings made in January and February 2025, withholding agents who make use of the new method could make the relevant payments through the F24 form within the ordinary deadlines, but transmit the prospectus of additional data by 30.4.2025.

With this measure:

-the aforementioned transitional period is extended until August 2025;

-The deadline for transmitting the additional data, relating to the months from January to August 2025, is set at 30.9.2025.

Therefore, as a result of the amendments made by this measure, relating to withholdings and withholdings made in the months from January to August 2025, withholding agents who make use of the new method can:

-make the relevant payments using the F24 form within the ordinary deadlines;

-submit the statement of additional data by 30.9.2025.