THE WEEK IN BRIEF

News

Fiscal

DIRECT TAXES

Employment income - Determination of income - Cars granted for mixed use to employees - Optional to be paid by employees and electric recharges at public charging stations with "company" card - Determination of the fringe benefit (answers to ruling 9.9.2025 no. 233 and 10.9.2025 no. 237)

The Revenue Agency, with the answers to ruling 9.9.2025 no. 233 and 10.9.2025 n. 237, provided further guidance on the determination of the *fringe benefit* relating to cars granted for mixed use to employees.

Current regulations

Both answers refer to Article 51, paragraph 4, letter a) of the Consolidated Income Tax Act in the new version, following the amendments introduced by Article 1, paragraphs 48 and 48-bis of Law 207/2024, which provides, for vehicles granted for mixed use to employees, as an exception to the general taxation criterion of *fringe benefits* based on their normal value, a flat-rate determination criterion of the *amount* to be subject to taxation.

In particular, the aforementioned provision provides that for newly registered motor vehicles, motorcycles and mopeds, granted for mixed use with contracts entered into as of 1.1.2025, 50% (20% for *plug-in* hybrid electric vehicles and 10% for battery vehicles with exclusively electric traction) of the amount corresponding to a conventional mileage of 15,000 kilometers calculated on the basis of the cost per kilometer of operation is assumed can be deduced from the ACI tables, net of any sums withheld from the employee.

The answers in question recall some clarifications provided in the past by the Tax Administration, which are still applicable.

Irrelevance of costs incurred by the employee

In the C.M. 326/97 (§ 2.3.2.1), it has been clarified that the determination of the taxable value on the basis of the total cost of travel shown in the ACI tables constitutes "*a determination of the amount to be subject to fully lump sum taxation, which disregards any assessment of the actual costs of using the vehicle and also of the distance that the employee actually makes. It is completely irrelevant, therefore, that the employee bears all or some of the elements that are in the basis of measurement of the travel cost set by the ACI, since reference must in any case be made, for the purposes of determining the amount to be taken into account, to the total travel cost shown in the aforementioned tables*".

Additional goods and services related to the use of the vehicle

In the C.M. 326/97 (§ 2.3.2.1) it has also been clarified that "*the employer, in addition to granting the possibility of using the vehicle in a mixed manner, may provide, free of charge or not, other goods or services, for example, the property to store the vehicle, etc., goods and services that will be separately assessed in order to establish the amount to be taxed by the employee*".

Sums paid by the employee

It has also been clarified that if the employee pays sums (with the payment or withholding method) in the same tax period, for the possibility of using the vehicle in a mixed manner that the employer has granted him, these sums must be subtracted from the value of the vehicle presumptively established by the legislator (see also Revenue Agency Circular 19.1.2007 n. 1, § 17.1). Otherwise, "*if the vehicle is granted exclusively for the personal or family use of the employee, for example, only to go to work and for further personal use, the criteria contained in Article 9 of the Income Tax Act remain applicable for the purposes of determining the normal value of the asset*".

Reimbursements of expenses for home charging of electric cars

Among the clarifications, the answer to ruling 25.8.2023 no. 421, in which the Revenue Agency stated that in the event that the employer provides for the reimbursement of the electricity expenses incurred by the employee for the recharging carried out, at his home, of the vehicle granted for mixed use, this reimbursement contributes to the formation of the employment income as it is not among the *fringe benefits* provided by the employer, but constitutes a refund expenses incurred by the worker.

On this point, it was pointed out that "*in general, the sums that the employer pays to the worker as reimbursement of expenses constitute, for the latter, employment income*".

Optional to be paid by employees

On the basis of the aforementioned clarifications, with the answer to ruling 9.9.2025 no. 233, the Revenue Agency stated that any sums withheld by the employer from employees for additional *options*, requested by them, on vehicles granted for mixed use, do not reduce the value of the *fringe benefit* to be taxed pursuant to art. 51 paragraph 4 letter a) of the TUIR, as they are not included in the valuation of the ACI tables.

The aforementioned provision, in the part in which it provides that the value of vehicles granted for mixed use is subject to taxation "*net of any sums withheld from the employee*", must in fact not refer to all the sums withheld from the employee or paid by the same, for various reasons, in relation to the vehicle assigned, but only to those that may be required by the employer for the use of the vehicle for personal purposes, determined on the basis of the ACI tables.

In determining those values, ACI takes into account:

-annual costs not proportional to the distance, i.e. all the costs that the motorist must bear in any case, regardless of the degree of use of the vehicle;

-annual costs proportional to the distance, or costs that are directly or indirectly related to the degree of use of the vehicle itself.

Therefore, any options are not included in the determination of this value.

Electric charging at public charging stations with "company" card

With the answer to ruling 10.9.2025 no. 237, the Revenue Agency stated that the electric recharging of cars in mixed use by employees, carried out at public columns using a card charged to the cost to be borne by the company, does not constitute *a fringe benefit* taxed in the hands of the employee pursuant to art. 51 par. 4 letter a) of the TUIR.

In general, in the event that the employer supplies electricity for the recharging of vehicles granted for mixed use to its employees, it does not generate taxable income, as it is already considered for the purposes of determining the lump sum value reported in the ACI tables.

It is also clarified that any sums charged to the employee in relation to electricity for the private use of the vehicle, relating to the portion exceeding the mileage limit established by the company, cannot be reduced by the lump sum value determined on the basis of the ACI tables, in order to reduce the value of the *fringe benefit* to be subject to taxation. These sums must therefore be withheld from the net amount paid in the paycheck.

art. 51 co. 4 DPR 22.12.1986 n. 917

Answer to the Revenue Agency ruling 9.9.2025 n. 233

Answer to the Revenue Agency 10.9.2025 n. 237

Il Quotidiano del Commercialista of 11.9.2025 - **"Charging an electric car with a "company" card is not a fringe benefit"** - *Alberti*

Il Quotidiano del Commercialista of 10.9.2025 - **"Optional cars in mixed use without impact on fringe benefits"** - *Alberti*

Eutekne Guides - Direct Taxes - **"Motor Vehicles - Cars in mixed use by employees"** - *Alberti P.*

INDIRECT TAXES

VAT - General provisions - Carrying out transactions - Rechargeable cards for the purchase of fuel - Multi-purpose payment vouchers (answer to the Revenue Agency ruling 10.9.2025 no. 235)

In the answer to ruling 10.9.2025 no. 235, the Revenue Agency has provided clarifications on the methods of application of VAT to the supply of fuel made to holders of a prepaid card that allows them to purchase the type of fuel chosen (diesel, petrol and LPG) at a single service station.

Definition of voucher

With regard to the case submitted, the Revenue Agency referred to the regulations relating to the VAT treatment of vouchers (Articles 6-bis to 6-quarter of Presidential Decree 633/72) introduced by Legislative Decree 29.11.2018 no. 141 to implement Directive (EU) 27.6.2016 n. 1065.

The term "voucher" means "*an instrument that contains the obligation to be accepted as consideration or partial consideration for a supply of goods or services and that indicates, on the instrument itself or in the*

related documentation, the goods or services to be transferred or provided or the identities of the potential sellers or suppliers, including the general conditions of use relating to it" (art. 6-bis of Presidential Decree 633/72).

Types of vouchers

A voucher is to be qualified as:

-if, at the time of its issue, the VAT rules applicable to the supply of goods or services to which the voucher entitles the voucher are known (Article 6-ter of Presidential Decree 633/72);

-if, at the time of its issue, this regulation is not known (Article 6-quarter of Presidential Decree 633/72).

Through a reference to the Explanatory Report to Legislative Decree no. 141/2018, the Revenue Agency specified that this distinction is based "*on the availability of the information necessary for taxation already at the time of issuance of the voucher or at the time of redemption if the final use is left to the consumer's choice*". In particular, in the case of a single-use voucher, "*all the elements required for the purposes of documenting the transaction (nature, quality and quantity of the goods and services forming the subject of the transaction)*" must be known at the time of issue.

Prepaid fuel cards as multi-purpose vouchers

In the present case, when the prepaid card is issued, the amount of fuel that can actually be purchased with the use of the card is not known. In fact, it is an element that depends on a factor that varies over time, namely the price charged to the public at the time of refueling.

In light of this observation, the Revenue Agency has qualified the prepaid cards in question as multi-purpose vouchers. Consequently, the transaction to which the voucher entitles the holder must be considered to have been carried out upon the occurrence of the events referred to in Article 6 of Presidential Decree 633/72, assuming as payment the acceptance of the voucher as consideration or partial consideration for the goods or services (Article 6-quarter , paragraph 3 of Presidential Decree 633/72).

Therefore, the indications of the Revenue Agency Circular 30.4.2018 no. 8, issued prior to Legislative Decree no. 141/2018, which had linked the time of issue of the invoice to document the transaction to that of the transfer/top-up of the card.

How to recover VAT

If invoices have already been issued at the time of recharging the prepaid cards, the unduly paid VAT can be recovered from the fuel station through:

-the issuance of downward variation notes, in compliance with the deadline referred to in art. 26 paragraph 3 of Presidential Decree 633/72, i.e. within one year of the execution of the transaction;

-or, if the aforementioned term has already expired, by submitting a request for a refund of the tax not due pursuant to Article 30-ter of Presidential Decree 633/72, taking into account that the inertia of the taxable person is to be attributed to the legitimate expectation placed on the indications provided by previous administrative practice.

art. 26 co. 3 DPR 26.10.1972 n. 633

art. 6 bis Presidential Decree 26.10.1972 n. 633

art. 6 quarter Presidential Decree 26.10.1972 n. 633

art. 6 ter DPR 26.10.1972 n. 633

Answer to the Revenue Agency ruling 10.9.2025 no. 235

The Accountant's Daily of 11.9.2025 - "**Prepaid cards for the purchase of fuel are multi-purpose vouchers**" - *Gazzera*

Il Sole - 24 Ore of 11.9.2025, p. 32 - "**Purchase of fuel, without VAT the top-up for prepaid cards**" - *Abagnale A. - Santacroce B.*

Eutekne Guides - VAT and indirect taxes - "**Vouchers**" - *Cosentino C.*

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Causes of cessation - Change in activity - Amendment of the ATECO 2025 code (answer to the ruling of the Revenue Agency 10.9.2025 no. 236)

With the answer to ruling 10.9.2025 no. 236, the Revenue Agency clarified that the two-year arrangement with creditors does not cease due to a merely formal change in the ATECO code as a result of the changes made to the classification in 2025, even if this change involves the application of a different ISA.

The problem does not arise with respect to the CPB 2025-2026 since in the INCOME 2025 forms it is necessary to indicate the new ATECO code and apply the relative ISA; consequently, in the event that there are no substantial changes in the activity carried out, continuity between the ATECO code and the ISA applied is guaranteed.

Cessation due to change of activity

Pursuant to art. 21 para. 1 letter a) of Legislative Decree 13/2024, the CPB ceases to be effective in the event that the taxpayer changes the activity carried out in the period covered by the arrangement with respect to that carried out in the previous tax period; however, the composition with creditors remains effective if the new activity is subject to the application of the same ISA.

A particular situation occurred in 2025 where, following the change in the ATECO 2025 classification, the activities may have undergone a change in the identification code, accompanied or not by the change in the applicable ISA; this is even if the activity has not undergone any substantial change.

As part of the tax returns to be submitted in 2025, but relating to 2024 (mod. INCOME 2025), the new classification is already effective, so the activity must be indicated and the ISA identified on the basis of the new codes, in force from 1.1.2025.

ATECO 2025 change: effects on the CPB 2024-2025

In response to a FAQ of 28.5.2025, the Revenue Agency had specified that, if as a result of the new ATECO 2025 classification the code of the activity carried out in 2023 has changed only at a formal level, the cause of termination of the CPB for the two-year period 2024-2025 does not occur:

-and in the event that the applicable ISA remains the same;

-and in the event that the applicable ISA 2025 changes compared to the one applied for the previous tax period.

What is important, in order for the CPB to continue to maintain its effects, is that the activity affected by the change remains unchanged in substance.

ATECO 2025 variation: effects on the CPB 2025-2026

The case studies examined in the answer to ruling 10.9.2025 no. 236 concerns a multi-firm agent in the motor vehicle rental sector which, as a result of the new classification, passes from code 45.11.02 with ISA DM09U to code 77.51.00 with ISA EG61U. The taxpayer is considering adherence to the CPB 2025-2026 and wonders whether this change could compromise the adherence expressed in the INCOME 2025 form.

In reiterating the clarifications previously provided, the Revenue Agency specifies that with respect to the CPB 2025-2026 the problem does not arise of assessing the cause of termination of the CPB as a result of the new ATECO 2025 classification, naturally in the hypothesis that the activity remains unchanged in practice. In fact, according to what has been clarified by res. 24/2025, in the tax return for 2024 (INCOME 2025 form), as well as in the subsequent ones for the tax periods subject to the 2025-2026 arrangement, the "new" ATECO code 77.51.00, to which ISA EG61U is associated, must be used. Therefore, there is no change, even if only formal, in the identification codes of the activity and the applicable ISA, which remain constant in the periods 2024-2025-2026.

art. 21 para. 1 Legislative Decree 12.2.2024 n. 13

Answer to the Revenue Agency ruling 10.9.2025 no. 236

Il Quotidiano del Commercialista del 11.9.2025 - **"Change in the ATECO 2025 classification irrelevant for the CPB 2025-2026"** - *Girinelli - Rivetti*

Il Sole - 24 Ore of 11.9.2025, p. 33 - **"Concordato, no block if the Isa changes for Ateco"** - *Gavelli G. Guide*

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

Concessions - Psychologist bonus - News of Law 197/2022 (2023 budget law) - Resources for the years 2024 and 2025 - Applications for the year 2025 - Submission (INPS circ. 11.9.2025 no. 124)

With Circ. 11.9.2025 no. 124, INPS has provided new operational indications for the use of the so-called "*Psychologist Bonus* " for the year 2025, following the Ministerial Decree of 10.7.2025 and the message of 11.8.2025 no. 2460.

The *bonus* was introduced for the year 2022 only by art. 1-quarter co. 3 of Decree-Law 228/2021 and made structural from the year 2023 by art. 1 co. 538 of Law 197/2022.

Recipients

The beneficiaries of the *psychologist bonus* are people in conditions of depression, anxiety, stress and psychological fragility, who are in a position to benefit from a psychotherapeutic path.

The benefit is granted only once per year to individuals who meet the following requirements at the time of submission of the application:

1. residence in Italy;
2. valid ISEE value, ordinary or current, not exceeding € 50,000.00.

Bonus amount

The benefit is granted for a maximum amount of € 50.00 for each session and paid up to the maximum amount established (for each beneficiary) in:

3. €1,500.00, if the ISEE is less than €15,000.00;

- €1,000.00, if the ISEE is between €15,000.00 and €30,000.00;

4. €500.00, if the ISEE is greater than €30,000.00 and not more than €50,000.00.

Question

The application to access the benefit can be submitted, exclusively electronically, by accessing the "Contribution to psychotherapy sessions" service and selecting "Contribution to psychotherapy sessions applications 2025", through one of the following methods:

5 web *portal* of the Institute, directly by the citizen by authenticating with their digital identity (SPID level 2 or higher, CIE 3.0, CNS and eIDAS). The service can be reached at the path "Supports, Subsidies and Allowances", "Explore Supports, Subsidies and Allowances", "Tools", "See all", "Access point to non-pension benefits";

6 *Contact Center* Multicanale.

The application can be submitted:

7 by the applicant for himself or on behalf of a minor if a parent exercising parental responsibility or guardian or custodian;

8 by the guardian, the curator and the support administrator on behalf of a person who is interdicted, incapacitated or a beneficiary of the support administration.

Applications without the declaration of possession of the requirements and the related self-certification or submitted outside the indicated deadlines will be considered inadmissible.

Residents of the Autonomous Province of Trento

INPS specifies that the procedure for acquiring applications will be inhibited for residents of the Autonomous Province of Trento as this Province has communicated to the Ministry of Health its desire not to finance the benefit.

Terms

Applications can be submitted from 15.9.2025 and until 14.11.2025.

Fruition

At the end of the period established for the submission of applications, INPS will draw up the rankings for the assignment of the benefit, divided by Region and Autonomous Province of residence, taking into account:

1. of the lowest ISEE value;
2. of the chronological order of submission of the applications, in the event of a tie in ISEE.

The measure accepting the application indicates the amount of the benefit and the associated unique code,

which must be communicated for each psychotherapy session to the professional, chosen from among the private specialists who have joined the initiative.

The beneficiary has 270 days, starting from the date of publication of the message communicating the completion of the rankings and the adoption of measures, to take advantage of the *bonus* and psychotherapy sessions using the unique code assigned. After this period, the unique code will be cancelled.

The rankings are scrolled only once.

Forfeiture of the benefit

Starting from the year 2025, the benefit is forfeited for recipients of the contribution who have not carried out at least one session within 60 days from the date of communication of acceptance of the application (in this case, professionals must take care to promptly confirm the first session).

Allocated resources

The Ministerial Decree of 10.7.2025 identifies the allocated resources which amount to:

1. 12 million euros for the year 2024;
2. 9.5 million euros for the year 2025.

art. 1 co. 538 L. 29.12.2022 n. 197
art. 1 quarter co. 3 DL 30.12.2021 n. 228
DM 10.7.2025 Ministry of Health INPS
Circular 11.9.2025 n. 124
INPS Message 11.8.2025 no. 2460

The Quotidiano del Commercialista of 12.9.2025 - **"From 15 September the submission of applications for the psychologist bonus will start"** - *Silvestro*

Eutekne Guides - Social Security - **"INPS - Psychologist Bonus"** - *Silvestro D.*

Work

SOCIAL SECURITY

Pensions paid abroad - Procedures for ascertaining the existence of pensioners in life - Year 2025-2026 (INPS message 9.9.2025 no. 2624)

With the message 9.9.2025 n. 2624, INPS has announced that from 17.9.2025 Citibank N.A. will take care of the shipment of requests for proof of existence in life to pensioners residing in Europe, Africa and Oceania.

As specified, this is the second phase of the 2025/2026 assessment campaign carried out on a global scale, which follows the one that involved pensioners residing in the Americas, Asia, the Far East, Scandinavian countries, Eastern European states and neighboring countries.

Scheduling of obligations

Once received, the requests for certification must be returned to Citibank by 15.1.2026 and, in the event of non-return, the payment of the February 2026 pension installment, where possible, will be made in cash at the Western Union agencies in the country of residence.

In the event of failure to collect personal or produce the certificate of existence in life by 19.2.2026, the payment of pensions will be suspended starting from the March 2026 installment.

Cases of exclusion

With the message in question, it is also announced that in order to rationalize the performance of the verification activity with a view to administrative simplification, INPS has requested Citibank to exclude some groups of pensioners from the assessment.

These are those who:

1 reside in certain countries (Germany, Switzerland, France, Belgium, Holland and Australia) in which institutions operate with which INPS has entered into collaboration agreements for the electronic exchange of information

on the death of ordinary pensioners;

2 have personally collected at least one pension instalment at Western Union counters close to the start of the verification process (the successful collection is considered sufficient proof of existence in life, since at the

time of collection, the identity of the beneficiary is verified through valid documents with photos);

3 are subject to suspension of pensions by Citibank N.A. following the failure to complete previous campaigns to ascertain the existence in life or consecutive re-credits of pension installments.

Documentation and forms adopted

As far as the operational aspects are concerned, Citibank will start the verification by sending the explanatory letter and the standard form of proof of existence in life to the pensioners concerned, all drawn up both in Italian and, depending on the country of destination, in English, French, German, Spanish or Portuguese.

In addition, the form will be customized for each pensioner to allow an orderly and timely management of the return flow of certificates.

For this reason, INPS specifies, interested parties will have to use the form received from Citibank and "blank" forms cannot be used.

In the event that a pensioner does not receive the form or loses it, he or she must contact the Bank's Customer Service, which will send a new personalised form.

The explanatory letters will also indicate the date of return of the form and the following information:

-instructions for filling in the life form;

-the request for supporting documentation (a photocopy of a valid identity document of the pensioner with photo);

-directions to contact the Citibank N.A. Pensioner Assistance Service.

Return of the claim

The return of the certificate of existence in life takes place mainly in paper form, while for certain groups of pensioners there is the possibility of using an *online procedure*.

As regards the paper method, it should be noted that pensioners must send the life certificate form, correctly completed, dated, signed and accompanied by supporting documentation, to PO Box 4873, Worthing BN99 3BG, United Kingdom, within the deadline indicated in the explanatory letter.

This form must be returned to Citibank, countersigned by an "acceptable witness", meaning a representative of an Italian Embassy or Consulate or a local authority authorized to endorse the signing of the certificate of existence in life.

As regards the *web* mode, the message in question informs that with reference to pensioners residing in Australia, Canada, the United Kingdom and the United States, INPS has provided Citibank with a list of Patronato operators who, according to local legislation, have qualifications that fall within those of "acceptable witnesses".

These subjects, subject to verification by Citibank of the possession of the qualification of "acceptable witness", are authorized to access the portal specifically prepared by the *bank* in order to certify themselves, by electronic means, the existence of the pensioners in life.

The same function of certifying the existence of pensioners in electronic form has also been made available to officials of diplomatic missions indicated by the Ministry of Foreign Affairs and International Cooperation.

INPS Message 9.9.2025 no. 2624

The Accountant's Daily of 10.9.2025 - **"Second round for the ascertainment of the existence in life of retirees abroad"** - *Mamone*

Eutekne Guides - Pensions - **"Pensions"** - *Secci N.*

Real estate

FIRST HOME BENEFITS

Tax credit for the repurchase of the first home - First purchase made in community with the spouse - New purchase made in exclusive ownership - Entitlement by shares (answer to the Revenue Agency ruling 10.9.2025 no. 238)

In the answer to ruling 10.9.2025 no. 238, the Revenue Agency illustrated the application of the tax credit for the repurchase of the first home (art. 7 of Law 448/98) in a particular case in which the subjects who had participated in the first act of subsidized purchase were not identical to those who had made the second purchase.

The present case

In 2003 Tizio and his future wife Caia had purchased, at 50% each, their first house (Alfa property), applying the benefits referred to in Note II-bis to art. 1 of the Tariff, part I, attached to Presidential Decree 131/86.

Unfortunately, however, in 2011, Caia had died and her share, equal to 50% of the Alfa property, had been transferred by inheritance to her spouse and son for 25% each (Tizio, therefore, had become the owner of 75% of the Alfa property).

Years later, in 2024, Tizio had purchased a new home (Beta), again requesting the first home benefits, committing to resell the old one within 2 years of the new subsidized purchase (taking advantage of the new long term introduced by art. 1 co. 116 of Law 207/2024, which is also applicable to deeds for which the one-year term was still pending as of 31.12.2024: cf. Answer no. 127/2025).

At this point, Tizio turned to the Revenue Agency for confirmation of:

-have accrued a tax credit on the repurchase of the first home equal to 1,000.00 euros (corresponding to the amount paid as registration tax on the purchase of Alfa made in 2003);

-consequently, to be able to bring this figure down from IRPEF, in the 730/2025 model.

Applicability of the 2-year period to the present case

In responding to the question, firstly, the Agency confirms what has just been stated in answer no. 197/2025 and reiterates that the 2-year term for the resale of the former first home, introduced by L. 207/2024 also has effects on the tax credit for the repurchase of the first home. Therefore, taking into account that, in the present case, the new purchase took place in 2024, the credit can be due on condition that the alienation of the former first home takes place within 2 years.

Usability of the credit in the declaration

The second profile examined, on the other hand, concerns the use of the credit in the tax return. In this regard, the Agency confirms (citing circ. no. 19/2001) that the date of acquisition of the receivable is anchored to the date of the new purchase. Therefore, given that the *tax credit* "*can be claimed, among other things, as a reduction in the IRPEF due on the basis of the first declaration following the new purchase or the declaration to be submitted in the year in which the repurchase itself was made*", in the present case (purchase of the Beta property in 2024) it is possible to reduce the credit in the 730/2025 form. This, therefore, regardless of the sale of the former first home (Alfa) at the time of submission of the declaration.

Determination of the tax credit

The Administration does not agree with the solution proposed by the respondent in relation to the quantification of the credit.

In fact, the Agency (again citing circ. no. 19/2001) that the tax credit for the repurchase is a personal credit and "*is due to the taxpayer who, at the time of the facilitated acquisition of the property, has sold for no more than one year* [2 years, ed.] *the dwelling house purchased by himself at the rate*". For this reason, the credit does not arise if the taxpayer sells a property that he had received by donation or inheritance (even if the donor or deceased had purchased it with the first home benefits).

Therefore, in the present case it is necessary to consider the fact that Tizio had purchased only 50% of the Alfa property, while for the purposes of the credit it is irrelevant that he then purchased the additional 25% by inheritance from his wife.

Therefore, given that the amount of the tax credit due is equal to the lower of the amounts of taxes applied to the

Two subsidized purchases, in the present case, it is necessary to compare:

-the 50% share of the registration tax paid on the first purchase (made in common), equal to 500.00 euros;

-the total tax paid on the second purchase, made by Tizio. Tizio will be able to reduce the lower of these amounts in the 730/2025 form.

art. 7 L. 23.12.1998 n. 448

Tariff Part I art. 1 TUR

Answer to the Revenue Agency ruling 10.9.2025 no. 238

Il Quotidiano del Commercialista of 11.9.2025 - "**First home tax credit to be calculated by shares in the event of a joint purchase**" - *Mauro*

Eutekne Guides - VAT and indirect taxes - "**Tax credit for the repurchase of the first home**" - *Mauro A.*

Read Highlights

FACILITIES

REVENUE AGENCY PROVISION 5.6.2025 NO. 244832

FACILITIES

TAX BENEFITS - "State aid" statement of the declarations relating to the 2021 tax period - Failure to register aid due to inconsistent data - Anomaly notifications to taxpayers - Regularisation

Art. 1 par. 634 - 636 of Law no. 190 of 23.12.2014 (2015 Stability Law) provides that, by provision of the Revenue Agency, the methods by which elements and information in its possession referable to the taxpayer himself, acquired directly or received from third parties, also relating to revenues or remuneration, are made available to the taxpayer and the Guardia di Finanza, income, turnover and value of production, attributable to him, to concessions, deductions or deductions, as well as to tax credits, even if they are not due, so that the taxpayer can:

1. report to the Revenue Agency any elements, facts and circumstances not known by the same;
2. remedy any errors or omissions, through the institution of active repentance.

In implementation of this regulation, this provision establishes the procedures by which information regarding the failure to register in the RNA, SIAN and SIPA registers of State aid and de minimis aid indicated in the INCOME, IRAP and 770 returns relating to the 2021 tax period is made available to taxpayers and the Guardia di Finanza.

Content of communications

The communications contain the following data:

-the tax code and the name or surname and first name of the taxpayer;

-the identification number and date of the communication, the deed code and the tax year;

-the date and electronic protocol of the INCOME, IRAP and 770 returns, relating to the 2021 tax period;

-the data on State aid and de minimis aid indicated in the "State Aid" schedule of the INCOME, IRAP and 770 returns relating to the 2021 tax year, for which it was not possible to proceed with registration in the RNA (National Register of State Aid), SIAN (National Agricultural Information System) and SIPA (Italian Fisheries and Aquaculture System) registers, for inconsistency of the data with the related facilitation regulations;

-the methods by which to consult the detailed information elements relating to the anomaly found;

-the ways in which the taxpayer can request information or report to the Revenue Agency

any elements, facts and circumstances not known by it;

-the ways in which the taxpayer can regularise errors or omissions and benefit from the reduction of the penalties provided for violations.

Methods of making communications

The communication in question is transmitted by the Revenue Agency to the digital domicile of the individual taxpayer, i.e. to the certified e-mail address (PEC) activated by the same.

The communication and related detailed information can be consulted by the interested party within the reserved area of the Revenue Agency's IT portal called "Tax Drawer", in the "The Agency writes" section.

Reporting of clarifications and clarifications

The taxpayer, also through the intermediaries in charge of the electronic transmission of the returns, may:

-request information;

-or report to the Revenue Agency, in the manner indicated in the communication sent, any inaccuracies in the information available and/or elements, facts and circumstances not known by the same, capable of justifying the alleged anomaly.

Regularization of violations committed

The provision also specifies the ways in which the taxpayer can regularise the anomaly and benefit from the reduction of the penalties provided for the violations themselves.

Given that the residual code "999" in the "Aid Code" field of the "State Aid" schedule can only be used in the event that State aid or de minimis aid of an automatic fiscal nature not expressly included in the "State Aid Code Table" must be indicated, in the event that the taxpayer has mistakenly used this code by indicating:

-State aid or de minimis aid granted by another Administration or a facility that cannot be qualified as State aid, for the next declarations it is necessary to verify, with the help of the relevant instructions for compilation, the actual need to indicate State aid with the code "999";

-State aid or de minimis aid already present in the "State aid code table", is invited to submit a supplementary declaration by replacing the code "999" with the specific aid code, with the consequent registration of the aid in the Registers.

In the event that the taxpayer has mistakenly filled in the fields "ATECO activity code", "Sector", "Region code", "Common code", "Company size" and "Type of costs" of the "State aid" schedule, he is invited to submit a supplementary declaration containing the correct data, with consequent registration of the aid in the Registers.

If the failure to register the individual aid is not attributable to errors in the compilation of the "State Aid" schedule, the taxpayer can regularise his position by submitting a supplementary declaration and returning the aid unlawfully used, including interest.

Industrious repentance

In the face of regularization with the submission of a supplementary return, taxpayers can benefit from the reduction of penalties on the basis of the discipline of active repentance, due to the time elapsed since the commission of the violations, pursuant to art. 13 of Legislative Decree 472/97 in the formulation prior to the amendments made by Legislative Decree 14.6.2024 no. 87 (since these are violations committed before 1.9.2024).