THE WEEK IN BRIEF

Fiscal

LOCAL TAXES

IRAP - Determination of the taxable base - Common provisions - Remuneration to coordinated and continuous collaborators in the area of amateurism - Exclusion from IRAP - New features of Legislative Decree 36/2021 - Conditions (legal advice from the Revenue Agency 23.2.2024 no. 956-13/2024)

In the legal advice of 23.2.2024 no. 956-13/2024, the Revenue Agency has provided some clarifications, among other things, on the facilitation provided, for IRAP purposes, by the second sentence of art. 36 par. 6 of Legislative Decree 36/2021. On the basis of this provision, all individual fees for coordinated and continuous collaborators in the area of amateurism lower than the annual amount of 85,000.00 euros do not contribute to the determination of the IRAP taxable base referred to in art. 10 and 11 of Legislative Decree 446/97.

Expiration

The provision applies from 1.7.2023 (art. 51 par. 1 of Legislative Decree 36/2021) and, therefore, has already had effect on the 2024 IRAP forms.

Previous regulations and rationale for the amendment

Even in the absence of indications in the explanatory report to Legislative Decree no. 120/2023, which introduced the provision, it seems aimed at neutralizing, for IRAP purposes, the transition from the regime of other income to that of employment income of compensation for amateur sports services paid pursuant to the repealed Article 67 paragraph 1 letter m) of the TUIR, previously excluded from IRAP.

It should be noted, in fact, that in the previous system, as a result of the amendments made at the time by art. 90 paragraph 3 of Law 289/2002 (2003 Budget), other income pursuant to Article 67 paragraph 1 letter m) of the TUIR also included travel allowances, flat-rate expense reimbursements, bonuses and fees paid by amateur sports clubs and associations to their coordinated and continuous collaborators who perform functions of a administrative-managerial management.

Taking into account the simultaneous elimination, within art. 11 par. 1 letter b) no. 2 and art. 17 par. 2 of Legislative Decree 446/97, of the reference to the aforementioned sums, it followed that, from 2003 to 2022 (for "solar" subjects), for the purpose of determining the IRAP taxable base, these (Revenue Agency circ. 22.4.2003 no. 21, § 6):

-they no longer had to be added to the amount of business income determined on a flat-rate basis, by sports clubs and associations that determine business income using flat-rate systems;

-were deductible for sports clubs and associations that determine business income analytically.

Recipients of the current provision

As confirmed by the instructions to the IRAP return, art. 36 par. 6 of Legislative Decree 36/2021 is directed, at the same time:

- sports associations that calculate the taxable base using the remuneration or mixed method (pursuant to Article 10 of Legislative Decree 446/97): in this case, the remuneration below the threshold does not contribute to the determination of the value of net production and therefore does not have to be indicated in line IE2 (and/or IE20, if the collaborators are also or exclusively employed in any commercial activity carried out on a non-predominant basis);

-sports associations that calculate the taxable base with the flat-rate method (pursuant to Article 17, paragraph 2 of Legislative Decree 446/97): in this case, the fees below the threshold do not have to be indicated in line IE35;

-amateur sports clubs that calculate the value of net production according to the rules of corporations pursuant to Article 5 of Legislative Decree 446/97 (in this case, fees below the threshold should not be reported among the non-deductible expenses in line IC43) or with the flat-rate criterion referred to in Article 17, paragraph 2 of Legislative Decree 446/97 (in this case, fees below the limit do not have to be indicated in line IC60).

Verification of compliance with the limit

In order to verify compliance with the threshold of € 85,000.00, in terms of temporal imputation, it is considered necessary to refer:

-to the cash principle for subjects who apply the remuneration method (Article 10, paragraph 1 of Legislative Decree 446/97

recalls, in fact, the "*remuneration paid for coordinated and continuous collaboration*");

-the accrual criterion for the subjects who calculate IRAP pursuant to Articles 5 and 5-bis of Legislative Decree 446/97

-(In this case, in fact, the burden is deductible on the basis of the criterion of temporal attribution of the person who makes use of it: see Res. Revenue Agency 28.10.2009 n. 265).

Method of calculation of the limit

In the document in question, the Tax Administration specifies that the facilitative rule, providing that individual fees for coordinated and continuous collaborators in the area of amateurism "*less than the annual amount of 85,000 euros" do not contribute to the determination of the IRAP taxable base*, does not introduce a deductible to be applied to individual fees of an amount equal to or greater than this amount. In other words, individual fees of an amount of less than € 85,000.00 are not relevant for IRAP purposes, while each fee of an amount equal to or greater than this limit is relevant in full.

Therefore, if one (or more) of the individual fees is equal to or exceeds the amount of 85,000.00 euros, this fee contributes entirely to the determination of the IRAP taxable base of the paying entity. For example, if the remuneration due to a collaborator for the services performed during the year is equal to 100,000.00 euros, the entire amount paid (and not just the excess of 15,000.00 euros) contributes to the determination of the value of net production.

art. 36 para. 6 Legislative Decree 28.2.2021 n. 36

Legal advice from the Revenue Agency 23.2.2024 no. 956-13/2024

Il Quotidiano del Commercialista of 25.9.2025 - **"Fees to co.co.co. in the area of amateurism above 85,000 euros"** - *Fornero*

Eutekne Guides - Irap - **"IRAP - IRAP Tax Base"** - *Fornero L.*

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Two-year arrangement with creditors 2025-2026 - Regime of repentance 2019 - 2023 - Implementing provisions (provv. Revenue Agency 19.9.2025 n. 350617)

With the provision of 19.9.2025 no. 350617, the Revenue Agency has defined the methods and terms for adhering to the 2019-2023 repentance regime in favor of ISA subjects who adhere to the two-year arrangement with creditors for 2025-2026.

Subjective scope

Subjects who adhere to the two-year arrangement with creditors 2025-2026 and who, for the 2019-2023 tax periods:

-they have applied the "ISAs", in the absence of causes of exclusion;

-or have not applied ISAs, declaring one of the causes of exclusion related to the spread of COVID;

-or they have not applied the ISAs, declaring the existence of a condition of non-normal performance of the activity;

-or they have not applied the ISAs, declaring the cause of exclusion for the exercise of more than one business activity if the amount of declared revenues relating to activities not included among those taken into consideration by the ISA relating to the main activity exceeds 30% of the total amount of declared revenues.

How to join

The option for the repentance regime is exercised, for each period between 2019 and 2023, by submitting the F24 form relating to the payment of the first or single installment of substitute taxes with an indication of the year for which the option is exercised, the total number of installments and tax codes. In relation to tax codes, the measure underlines that specific ones will be approved with a forthcoming resolution.

In the case of payment in instalments, the option for each year is completed by payment of all instalments.

Terms of Membership

Unlike the option for the 2024-2025 CPB regime, the payment in a single instalment or the first instalment of the amnesty relating to the 2025-2026 composition must be made between

on 1.1.2026 and 15.3.2026 and, in the case of payment by instalments, the payment is possible in a maximum of ten

monthly installments of the same amount plus interest calculated at the legal rate starting from 15.3.2026.

Late payment of one of the instalments, other than the first, within the payment deadline of the next instalment does not result in the forfeiture of the benefit of the instalment.

Transparent subjects

For companies and associations referred to in Article 5 of the Consolidated Income Tax Act, or for corporations referred to in Articles 115 and 116 of the same Consolidated Income Tax Act, under the tax transparency regime, the option is exercised by submitting all the F24 forms relating to the first or single instalment:

-the substitute tax for IRAP by the company or association;

-substitute taxes for income taxes and related surcharges by the members or associates, or, in place of these, by the company or association.

art. 12 ter DL 17.6.2025 n. 84

Revenue Agency Provision 19.9.2025 n. 350617

Il Quotidiano del Commercialista del 20.9.2025 - **"CPB 2025-2026 repentance regime with payment from 1 January 2026"** - *Girinelli - Rivetti*

Il Sole - 24 Ore of 20.9.2025, p. 23 - **"Special repentance at the start, here are the instructions of the Revenue"** - *Pegorin L.*
- Ranocchi G.P.

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

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Causes of exclusion and termination - Professional and participation in a professional association or company between professionals (FAQ Revenue Agency 25.9.2025)

Close to the deadline for adherence to the two-year arrangement with creditors for the two-year period 2025-2026, the Revenue Agency has published three FAQs of 25.9.2025, examining some cases relating to the causes of exclusion and termination.

Self-employed, professional associations, STPs or STAs

A series of causes of exclusion and termination from the CPB 2025-2026 provided for by art. 11 par. 1 lett. b-quinquies) and b-sexies) and 21 par. 1 lett. b-quinquies) and b-sexies) of Legislative Decree 13/2024 affect the professional activities sector. These cases link together, for the purposes of adherence to the arrangement with creditors, the professionals holding income from professional self-employment who participate in professional associations, companies between professionals (STP) or companies between lawyers (STA) and the collective entity invested, with the aim of countering phenomena of transfer of tax bases between the aforementioned subjects in the periods in which the income is predetermined by the arrangement with creditors.

Presence of causes for exclusion from ISAs

With regard to the causes of exclusion from the CPB provided for by Article 11, paragraph 1, letters b-quinquies) and b-sexies) of Legislative Decree 13/2024, it had been clarified that they do not operate 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*" (Revenue Agency Circular 9/2025, § 1.7). With a response given during the Videoconference of 18.9.2025, it was further specified that, with the expression "*ISAs are not approved*", the Revenue Agency does not intend to refer to 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 company between professionals declares business income, while the ISA provided for the activity carried out by that company was approved exclusively with reference to the exercise of arts and professions.

On the basis of these clarifications, therefore, with respect to the case of an STP between accountants established in the form of a limited liability company with three partners who individually declare self-employment income, it is possible to consider that the STP is excluded from the ISAs due to the absence of the accounting framework relating to the activity carried out in the form of a business in the ISA model and, consequently, also by the CPB. This particular condition of exclusion from the ISAs and the CPB for the STP makes the causes of exclusion from the composition with creditors inoperative; therefore, professional members can join the CPB 2025-2026, if they have all the other requirements.

That said, with a FAQ of 25.9.2025 it is further clarified that the existence of a cause of exclusion from ISAs for one of the subjects involved (professionals or collective body) does not hinder adherence to the CPB for the others as well. In this regard, the example of the associated firm is given in which causes of exclusion are integrated for some members with a VAT number; in this case, the presence for one of members of a cause that prevents the application of ISAs (such as the application of the flat-rate regime) does not preclude membership of the CPB by the association and by the other members for whom, on the other hand, ISAs apply.

Mismatch between agreed tax periods

In the causes of exclusion mentioned above, the exclusionary effect from the CPB is generated if the parties involved do not adhere to it for the "*same tax periods*".

This legislative formulation had been interpreted strictly, considering that this expression referred to the two-year period of effectiveness of the CPB; with this approach, the associated professionals would not have been able to join the CPB 2025-2026 if the association had already joined the CPB 2024-2025 (and vice versa).

According to a different interpretation - shared by the Revenue Agency in the FAQ of 25.9.2025 - membership of the CPB is possible even when the two-year period of effectiveness of the agreement does not coincide, it being understood that in the same period both the association and the member must apply the CPB.

Returning to the previous example, if the conditions are met, associated professionals can join the CPB 2025-2026 even if the association has already joined the CPB 2024-2025. Similarly, the professional association can join the CPB 2025-2026 even if individual professionals have already joined the CPB 2024-2025. In this way, by 2025, all parties are in CPB.

Of course, this involves the necessary renewal of the CPB for the association (or professionals, as the case may be) for the two-year period 2026-2027, under penalty of termination of the arrangement with effect from the 2026 tax period.

Transfer of a business unit by the individual entrepreneur

According to the provisions of Article 11 paragraph 1 letter b-quarter) of Legislative Decree 13/2024, the two-year arrangement with creditors is not applicable in the event that, in the first year to which the CPB proposal refers, "*the company or entity*" is involved in contribution transactions. This provision mirrors that identified by art. 21 par. 1 letter b-ter) of Legislative Decree 13/2024, which provides for the termination of the CPB in the event that this event occurs after joining this institution.

With regard to the contribution, art. 10 of Legislative Decree 81/2025, a rule of authentic interpretation, clarifies that the contribution transactions relevant for the exclusion (and termination) from the CPB are only those concerning a company or a business unit.

In one of the FAQs of 25.9.2025, it was noted that the legislator expressly referred to "companies and entities" and not, in general, to the entrepreneur or "legal entity" that has joined the composition. This leads to the conclusion that the subjective scope of application of the rule does not include sole proprietorships, so the transfer of a business branch by an individual entrepreneur is not relevant for the purposes of the cause of exclusion in question.

art. 11 Legislative Decree no. 13 of 12.2.2024
art. 21 Legislative Decree no. 13 of 12.2.2024
FAQ Agenzia Entrate 25.9.2025

SOCIAL SECURITY

Reform of the provisions on amateur sports bodies and sports work - Legislative Decree 36/2021 - Social security and pension profiles (INPS circ. 22.9.2025 no. 127)

With Circ. 22.9.2025 no. 127, INPS has provided guidance on the social security measures provided for by Legislative Decree no. 36/2021, with which the provisions on professional and amateur sports bodies, as well as sports work, were reorganized and reformed.

On this point, INPS recalls that this reform has overcome the distinction between professional and amateur sports workers, granting the latter greater protection also from a social security point of view.

Persons enrolled in the Sports Workers' Pension Fund

Firstly, art. 35 of Legislative Decree 36/2021 establishes that employees must be registered with the Sports Workers' Pension Fund (FPLS), regardless of the professional or amateur sector in which they work.

In addition to this group, there are self-employed workers and coordinated and continuous collaborators in the professional sector, while for the same subjects operating in the amateur area, registration with the INPS separate management pursuant to art. 2 co. 26 of Law 335/95 is required.

More precisely, the following are eligible for registration with the FPLS:

-Athletes;

-coaches and instructors;

-technical directors and sporting directors;

-athletic trainers;

-the match directors;

-all members who carry out the tasks included among those necessary for the performance of sporting activities for a fee, on the basis of the technical regulations of the individual sports discipline.

With particular reference to instructors and technical directors, INPS recalls that art. 35 paragraph 3 of Legislative Decree 36/2021 has granted these subjects the right to opt, by 30.6.2024, for the maintenance of the regime in use, i.e. at the Entertainment Workers' Pension Fund instead of accessing the one provided for in the context of the sports work reform.

Accrual of pension requirements

On this occasion, INPS offers a summary of the main rules in force - as defined by the Legislative Decree. 166/97

-for the purposes of accruing the requirements useful for obtaining pension benefits from the Sports Workers Pension Fund.

Among other things, it should be noted that as of 1.7.2023, for sports workers holding an employment contract, the minimum annual contribution required for the purposes of insurance coverage for Disability, Old Age and Survivors (IVS) useful for the right to a pension is set at 260 daily contributions.

Other aspects covered concern:

-the relationship between the FPLS contribution and the contribution paid or credited to the Compulsory General Insurance (AGO) - Employee Pension Fund (FPLD) and the Autonomous Management of Direct Farmers, Sharecroppers and Settlers (CD/CM);

-the contribution useful for the purposes of the early retirement pension in favour of persons enrolled in the Professional Sports Pension Fund (FPSP) as at 31.12.95;

-the contribution useful for the purposes of early retirement and old age in favour of persons enrolled in the FPSP from 1.1.96 and 1.7.2023 (with the new name FPLS);

-foreign contributions as a sports worker;

-pensionable salary (with particular reference to the daily ceiling of pensionable salary and the ceiling of taxable salary);

-the different calculation of the pension payable by the Pension Fund for individuals with contributory seniority before and after 1.1.96.

Pension benefits

With the circular in question, the following pension benefits insured by the Sports Workers Pension Fund are then indicated:

-early retirement pension (for workers already registered with the FPSP as of 31.12.95);

-old age pension;

-early retirement;

-ordinary disability allowance;

-disability pension;

-survivors' pension;

-supplementary pension;

-Pension supplement.

Cumulation of pension benefits

Another aspect of interest dealt with in the circular in question concerns the non-cumulation of pensions with income from work.

In summary, if the sports worker is retired, the prohibition of combining the pension with income from work carried out abroad applies, where applicable.

In addition, with reference to income deriving from coordinated and continuous collaboration contracts, it is clarified

that, regardless of the amount, they entail, if any, the application of the pension non-cumulation scheme.

An exemption from non-cumulation can be recognized in the presence of income from occasional self-employment within the limit of € 5,000.00 gross per year received by holders of specific pension benefits, such as:

-pensions in "Quota 100" and "Quota 102" referred to in art. 14 of Decree-Law 4/2019;

-the flexible early pension referred to in art. 14.1 of Decree-Law 4/2019;

-the early pension referred to in art. 24 co. 11 of Decree-Law 201/2011, obtained by making use of the facility of calculating the value of one or more annuity benefits acquired from supplementary pension schemes referred to in art. 1 co. 183 of Law 207/2024.

In addition, amateur sports work, from 1.7.2023, is also relevant for the purposes of the application of the non-cumulation regime provided for holders of social APE and recipients of compensation for the cessation of commercial activity (Article 4, paragraph 1 of Legislative Decree 207/96).

Transitional provision on taxation of contributions

A final analysis concerns the transitional provision *pursuant to* Article 51, paragraph 1-bis of Legislative Decree no. 36/2021 on the taxability of the fees paid during 2023 to sportsmen in the amateur area. On the social security side, INPS specifies that pursuant to art. 35 par. 8-quarter of the same Legislative Decree 36/2021, for compensation of a total amount not exceeding 15,000.00 euros, deriving from the activities carried out in the amateur sports sector by the holders of pension benefits, which began before 1.7.2023, there is no recovery due to the cumulation or incompatibility of the same benefits relating to the year 2023.

art. 35 Legislative Decree 28.2.2021 n. 36

INPS Circular No. 127 of 22.9.2025

Il Quotidiano del Commercialista of 24.9.2025 - **"For early pensions of sportsmen partial accumulation with self-employment and occasional work"** - *Mamone*

Italia Oggi of 24.9.2025, p. 38 - **"Sport anticipates retirement"** - *Cirioli Guide*

Eutekne - Social security - **"Work in sport"** - *Mamone L.*

Protection and safety

SAFETY AT WORK

Accident at work - Burden of proof - Employer's liability (Cass. 24.9.2025 no. 26021)

With the ordinance of 24.9.2025 no. 26021, the Supreme Court ruled that the worker who acts for compensation for damages against the employer has the burden of proving, on the one hand, the causal link between the performance of his duties and the accident that occurred and, on the other hand, the consequences that derived, limiting himself to alleging the employer's non-compliance.

Facts of the case

A worker took legal action to obtain recognition of all the damages suffered as a result of an accident that occurred in the workplace: in the performance of his duties as a wire drawing, while cutting an iron rod with

scissors, he was hit in the left eye by a piece of the removed metal, suffering a very serious injury.

The Court of Appeal, confirming the ruling of the judge of first instance, had rejected the claims for compensation for damages made by the worker. In particular, the judge of second instance had justified his decision by specifying, among other things, how the worker had not proven the dynamics of the accident, i.e. the exact way in which he was carrying out the cutting operation, as well as how the employer

had provided the worker with personal protective equipment, including protective goggles.

The employee appealed against this ruling to the Court of Cassation, articulating only one ground of appeal: the territorial Court would not have complied with the principles enunciated by the jurisprudence on accidents at work as regards the identification of the burden of allegation and proof, the conduct that had to be expected of the employer and the latter's duty to supervise the use of protective measures.

Reasons for the ruling

Hearing the dispute, the Supreme Court clarifies that the liability *pursuant to* Article 2087 of the Italian Civil Code is contractual in nature, so that the allocation of the burden of proof in the claim for differential damage from an accident at work is placed in the same terms as in Article 1218 of the Italian Civil Code.

The worker must therefore allege and prove the existence of the work obligation, the damage, as well as the causal link of this with the performance; otherwise, the employer must prove that the damage was due to a cause not attributable to him, i.e. that he has fulfilled his safety obligation by preparing all the measures to avoid it.

The judges of legitimacy therefore highlight how the worker had, in fact, alleged and proven the exact dynamics of the accident, as well as the etiological link that connected him to the employment relationship: that is, he had demonstrated that the injuries suffered had been caused by a piece of iron that had lodged in his left eye during the performance of his job.

Therefore, the employer should have had a different obligation to prove that it had fulfilled all the necessary safety requirements based on the work carried out.

In this regard, the Court specifies that the object of the burden of proof on the employer relates to compliance with all the requirements specifically dictated by the law as well as those suggested by experience, technical evolution and the specificity of the specific case, all the more so when the performance of the service subjects the worker to a particular danger inherent in the task, such as cutting an iron rod with scissors.

Furthermore, as regards the extent of diligence required of the employer, the judges of legitimacy specify that the latter also remains liable for the failure to prepare all the appropriate measures and precautions and preserve the psycho-physical integrity of the worker, also for the lack of supervision regarding the use of personal protective equipment.

In other words, the employer is always responsible for the accident that occurs to the employee, both when he fails to adopt protective measures and when, despite having prepared them, he does not ensure that they are respected: the negligent conduct of the worker cannot have any exempting effect and cannot even be relevant for the purposes of contributory negligence.

The Court further clarifies that the so-called elective risk, which entails the exclusive responsibility of the employee, exists only in the event that the latter has put in place "*an abnormal, unquestionable and exorbitant behavior*" with respect to the work procedure and the directives received, by virtue of an arbitrary choice aimed at giving rise to and dealing with a situation different from that inherent in the work activity, creating risk conditions extraneous to normal working methods.

Decision

In the face of all the reasons set out, the Court of Cassation declares the appeal well-founded and quashes the contested ruling. Accordingly, the referring court, in accordance with the principles set out, will have to re-examine the dispute.

Article 2087 of the Italian Civil Code

The Accountant's Daily of 25.9.2025 - **"The employer must prove that he has taken all measures to avoid the accident"** - *Andreozzi*

Cass. Labour Section 24.9.2025 no. 26021

Eutekne Guides - Work - **"Safety at work"** - *Amato G., Lanza G.D.*

FIRST HOME BENEFITS

Facilitative conditions - Ownership of a property already purchased with the benefit but transformed into A/10 - Entitlement to the benefit (Cass. 22.9.2025 no. 25868)

The Court of Cassation, with the order of 22.9.2025 no. 25868, has returned to address the issue of the conditions for the application of the first home facilitation, referred to in Note II-bis to art. 1 of the Tariff, part I, attached to Presidential Decree 131/86.

Preferential conditions

It should be remembered that the facilitative rule allows, in the presence of a series of conditions, to take advantage of a preferential tax treatment (registration tax of 2% or VAT at 4%) on the purchase of residential properties classified in cadastral categories other than A/1, A/8 or A/9.

In particular, Note II-bis, in order to apply the benefit, requires that:

-the property is located in the territory of the Municipality in which the buyer has or establishes his residence within 18 months of the purchase or, if different, in the one in which the buyer carries out his business;

-in the deed of purchase, the purchaser declares that he or she is not the exclusive owner or in community with his or her spouse of the rights of ownership, usufruct, use and habitation of another dwelling house in the territory of the Municipality in which the property to be purchased is located;

-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 house purchased by the same person or by his spouse with the "first home" benefits.

The last condition listed above may not be met at the time of the deed, as long as the buyer undertakes to sell the "old" first home within 2 years (from 1.1.2025 pursuant to art. 1 co. 116 of Law 207/2024, while until 31.12.2024 the term was 1 year) from the "new" subsidized purchase.

The present case

In the present case, a taxpayer had purchased, in 2005, a residential property taking advantage of the first home benefit. Subsequently, however, he had used this building as a "private studio" and, finally, had requested and obtained the change of use with the consequent passage of the building from category A/2 ("Civil type housing") to category A/10 ("offices and private studios"). So, in 2024 he had purchased a new home by asking for the first home benefits.

The Revenue Agency had revoked the benefit, believing that the taxpayer had reiterated the benefit with a form of "abuse of the right", revealed by the fact that only 3 days had elapsed between the cadastral variation of the "former first home" and the new deed of subsidized purchase.

Thesis of the Court of Cassation

The case, which reached the Supreme Court, sees the Agency's appeal rejected, with the taxpayer's victory.

The judges of legitimacy value the fact that the ownership of a property classified as A/10 does not constitute an obstacle to the application of the benefit on the new purchase (which, moreover, in the present case seems to take place in the same Municipality), as Note II-bis, in identifying the obstructive causes, always refers to the ownership of a "dwelling house", element not satisfied by the ownership of a property classified A/10.

In the reasoning, the Court of Cassation, although after some references to the jurisprudential orientation according to which the ownership of other homes in the same municipality does not constitute an obstacle to the new application of the benefit if "unsuitable" for residential use, does not seem, however, to base its decision on an assessment of the "unsuitability" of the pre-owned house. Such a statement, in fact, would have been open to criticism, considering that the Court itself (Cass. no. 24478/2025) stated that the unsuitability is relevant only for the pre-owned dwelling in the same Municipality, while it is not relevant for the purposes of the condition of "novelty" in the application of the benefit referred to in letter c) of Note II-bis.

Reclassification of the property in A/10 - Irrelevant

In order no. 25868/2025, the Supreme Court seems, on the other hand, to affirm that the ownership of a property reclassified in A/10 does not constitute an obstacle to the application of the benefit on the new purchase, as it does not constitute a "dwelling house", even if the property originally had a residential classification (and as such had been purchased) and the change was made very close to the new purchase.

Time contiguity between change and new purchase - Eligibility

In particular, according to the Court of Cassation, the fact (highlighted by the Tax Administration as proof of an attitude aimed at abuse of rights) that the change of intended use had been requested only 3 days before the new subsidized purchase, in itself would not demonstrate the bad faith of the taxpayers; instead, the Court states that this element seems to corroborate "*the intent to regularize and adapt the cadastral* data", to conform it to the destination that - in fact - had already been proper to the property for a long time.

Tariff Part I art. 1 TUR

Il Quotidiano del Commercialista of 23.9.2025 - **"The first home benefit is back if the pre-owned property is transformed into A/10"** - *Mauro*

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

Cass. 22.9.2025 No. 25868

Read Highlights

IMMOBILI

REVENUE AGENCY PROVISION 2.4.2025 NO. 161919

REAL ESTATE

Land Registry - Requests for correction of cadastral data - Establishment of a new telematic service

Art. 22 of Legislative Decree no. 1 of 8.1.2024 (so-called "Compliance") provided for a strengthening of the digital services of the Revenue Agency, in order to simplify relations with the Tax Administration, facilitate the correct fulfilment of tax obligations and promote compliance.

In implementation of this discipline, this provision establishes a new telematic service for the submission of requests for correction of cadastral data.

Establishment and use of the telematic service "Application for cadastral data rectification"

In the reserved area of the Revenue Agency website, the new service "Application for cadastral data rectification" is made available, for the compilation and online submission of applications for correction of cadastral data, accessible:

-subject to authentication via SPID, electronic identity card (CIE), national service card (CNS) or, in the cases provided, through the Entratel or Fisconline credentials issued by the Revenue Agency;

-directly by the holder of the real right on the properties;

-or by a person to whom a specific delegation has been conferred.

The service can also be used by representatives of natural persons (e.g. parents or guardians) or by trusted persons, who have been previously authorized in the manner provided for by provv. Revenue Agency 22.9.2023 no. 332731.

Requests for correction of cadastral data must be sent in compliance with the technical specifications attached to this provision or subsequent amendments that will be published on the website of the Revenue Agency.

The documentation to be attached to the applications for rectification of cadastral data is an integral part of it and must comply with one of the suitable formats for its inclusion in the Revenue Agency's electronic document storage system.

The technical documentation relating to the new service is made available in the appropriate section of the Revenue Agency website.

Activation of the new telematic service

The new "Cadastral data correction application" service has been active since 24.9.2025, as announced with a special communication from the Revenue Agency on its website.

This service will replace the current "Contact Center" service for the submission of requests for rectification of cadastral data, available in the free area of the Revenue Agency website, which will be discontinued.

The "Contact Center" service remains available on a transitional basis, until the date that will be

communicated by the Revenue Agency with a further notice published on its institutional website.

However, it remains possible to submit requests for rectification of cadastral data through the other methods provided (paper support, e-mail or certified e-mail).

Payment of stamp duty

If stamp duty is due for the request for correction of cadastral data:

-the relevant amount is calculated by the telematic service;

-payment is made using the PagoPA platform.

Received

The Revenue Agency certifies, by means of special receipts made available in the same electronic service, the receipt, control and acceptance of the files containing the data of the requests for correction of cadastral data, as well as the regularity of the request submitted and the payment of stamp duty, where due.

In the event of rejection of the file for one of the reasons listed in the technical specifications, a special message is provided in the reserved area.

Examination of applications submitted

Requests for correction of cadastral data are acquired and examined by the Provincial Office - Territory of the Revenue Agency, which has territorial jurisdiction in relation to the Municipality in which the real estate subject to the request is registered.