

THE WEEK IN BRIEF

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DIRECT TAXES

Self-employment income - Compensation - Reimbursement of expenses for carrying out the activity - Exclusion from taxation - Conditions (answer to the Revenue Agency ruling 23.10.2025 no. 270)

With the answer to ruling 23.10.2025 no. [270](#), the Italian Revenue Agency has provided important clarifications on the new regime of reimbursement of expenses of artists and professionals, focusing, in particular, on the notion of expenses charged "*analytically to the client*", the reimbursement of which is excluded from the formation of self-employment income.

The subject of the ruling request is the possibility of reducing, or not, the so-called mileage reimbursements among those subject to analytical charge.

Regulatory framework

Pursuant to [Article 54](#) paragraph 2 letter b) of the TUIR (inserted by [Article 5](#) paragraph 1 letter b) of Legislative Decree 192/2024), the reimbursement of expenses incurred by the art or profession operator for the performance of an assignment and charged analytically to the client does not contribute to the formation of taxable income. These are, for example, reimbursements for travel, board and lodging expenses and for other expenses incurred by the professional to carry out his or her activity (see Revenue Agency Circular 18.6.2001 no. 58, § 2.2). This category includes, in practice, all reimbursements with characteristics other than those relating to expenses advanced in the name and on behalf of the customer.

At the same time, these expenses are not deductible from the self-employment income of the person who bears them ([Article 54-ter](#), paragraph 1 of the Consolidated Income Tax Act), except in cases of insolvency of the principal governed by [Article 54-ter](#), paragraphs 2-5 of the Consolidated Income Tax Act.

By way of derogation from this general rule, pursuant to [Article 54](#), paragraph 2-bis of the Consolidated Income Tax Act (TUIR (inserted by [Article 1](#), paragraph 1, letter c) no. 1) of Decree-Law 84/2025), the sums received as reimbursement of expenses, incurred in the territory of the State, relating to food, accommodation, travel and transport by non-scheduled public bus services referred to in [Article 1](#) of Law 21/92 (in practice, taxi or rental with driver) contribute to the formation of income if payments are not made by bank or postal transfer or through the systems provided for by [art. 23](#) of Legislative Decree 241/97 (e.g. debit, credit and prepaid cards, bank and cashier's checks, *satispay* or other smartphone app connected to an IBAN).

Similarly, in the cases governed by [Article 54-ter](#), paragraphs 2-5 of the Consolidated Income Tax Act, expenses incurred in the territory of the State, relating to food, accommodation, travel and transport by taxi or NCC, are deductible provided that the payments were made by bank or postal transfer or the aforementioned systems provided for by [Article 23](#) of Legislative Decree 241/97 ([Article 54-ter](#), paragraph 5-bis of the Consolidated Income Tax Act, inserted by [art. 1](#) co. 1 lett. d) of Decree-Law 84/2025).

Effective date of the new provisions

Both provisions (irrelevance of expense reimbursements and obligation to trace payments) apply from the 2025 tax period for subjects whose tax period coincides with the calendar year ([Articles 6](#), paragraph 1 of Legislative Decree 192/2024 and 1, paragraph 5 of Legislative Decree [84/2025](#)).

Notion of analytical debit

The new regulatory text does not define the notion of reimbursement of expenses "*analytically charged to the client*" and it is precisely on this point that the clarifications of the Tax Administration intervene.

In the case under question, the mileage reimbursements were:

- agreed in advance with the client;
- calculated on the basis of objective parameters, which can be documented through the summary statement of the activities carried out;
- commensurate with the kilometers actually traveled and the agreed rate.

In the Agency's opinion, the analytic nature of the charge, aimed at excluding the refund from the taxable amount, exists if the expenses are, at the same time:

- actually incurred by the professional in relation to the performance of the professional assignment;
- indicated on the invoice separately from the fees due.

As for the burden of proof, the recharged expenses must be proven by appropriate documentation from which the type of expense incurred and the exact referability to the professional activity can be clearly seen, so as to allow a check of consistency and correctness.

This verification implies a factual assessment that cannot be carried out at the time of the ruling, in order to prevent the reimbursement from exceeding the cost actually incurred and therefore representing a "form" of remuneration for the professional.

Taxability of mileage reimbursement

In the present case, given the relevant methods of determination and documentation, the mileage reimbursement, despite its separate indication on the invoice, does not represent a reimbursement of expenses *"analytically charged"* in the sense envisaged above and, therefore, contributes to the formation of self-employment income, without prejudice to the deductibility of the expenses incurred by the art or profession operator for the performance of the assignment. If the customer is a withholding agent, this refund, contributing to the formation of professional income, must be subject to the withholding tax provided for by [art. 25](#) co. 1 of Presidential Decree 600/73.

The Agency's approach is in line with:

- the purpose of the aforementioned provisions aimed, among other things, at eliminating the previous *"criticality deriving from the subjection to withholding of sums which, although collected by the art or profession operator, do not entail an increase in his taxable income"* (see the [explanatory report](#) to Legislative Decree 192/2024);
- the almost unanimous position of the Authors who, before the clarification in question, dealt with the matter (see, among others, Gavioli F. "Mileage reimbursement", *The Expert Answers*, TOP24 Fisco, 17.1.2025 and Tersigni D. "Mileage reimbursements for STP members", *The Expert Answers*, TOP24 Fisco, 28.9.2025).

Answer to the Revenue Agency ruling 23.10.2025 no. 270

Il Quotidiano del Commercialista of 24.10.2025 - **"Taxable mileage reimbursements for the professional"** - Fornero

Il Sole - 24 Ore of 24.10.2025, p. 34 - **"Professionals, mileage reimbursements in income"** - Dan G.

Italia Oggi of 24.10.2025, p. 26 - **"Mileage expenses: compensations"** - Stancati G. - Manguso G.

Guide Eutekne - Direct Taxes - **"Reimbursement of expenses - Professionals"** - Fornero L.

LITIGATION

Tax proceedings - Appeals - Time limits - Delivery or dispatch of the judgment - Failure to deposit the receipt with the secretariat - Short deadline (Cass. 17.10.2025 no. 27758)

The appeal against the tax judgment can take place within the short time limit for appeal or the long time limit for appeal, depending on whether or not the judgment is notified to the opposing party.

The long period of appeal is six months from the publication of the judgment pursuant to [Article 327](#) of the Code of Civil Procedure, without the communication of the operative part pursuant to Article 37 of Legislative Decree 546/92 (Cass. 6.2.2025 no. [3057](#)).

The short time limit for appeal is 60 days and runs from the notification of the judgment pursuant to [Articles 51](#) and [38](#) of Legislative Decree 546/92.

In order for this short term to run validly, the formalities indicated in [art. 38](#) of Legislative Decree 546/92 must be complied with, according to which the *"parties have the burden of directly providing for the notification of the judgment to the other parties pursuant to article 16 by depositing, in the following thirty days, the original or certified copy of the original served, or an authentic copy of the judgment delivered or sent by post, with a photocopy of the deposit receipt or of the shipment by registered mail by postal service together with the acknowledgement of receipt in the secretariat, which issues the receipt and inserts it in the office file"*.

For the purposes of the running of the short period for appeal, the reason justifying the service of the judgment is irrelevant. In fact, even if the judgment is notified in order to obtain the reimbursement of the tax paid in excess of what was established by the judgment of the Court of Tax Justice in the event of acceptance of the appeal pursuant to [art. 68](#) par. 2 of Legislative Decree 546/92, or to request the costs of the proceedings, it is appropriate to potentially to start that period.

For both terms of appeal (short or long), the holiday suspension regime referred to in Law applies. [742/69](#): the deadline remains suspended by law from 1 August to 31 August of each year.

How to execute the paper notification

Before the compulsory nature of the electronic tax process, it was necessary to obtain an authentic copy of the judgment at the secretariat of the former Tax Commissions.

Subsequently, notification was provided by registered mail by postal service.

The notifier, then, in the following thirty days had to deposit at the secretariat of the Commission the original or an authentic copy of the notified original or an authentic copy of the judgment delivered or sent by post, with a photocopy of the deposit receipt or of the registered mail sent together with the acknowledgement of receipt.

Methods of execution of the electronic notification

Starting from the acts notified from 1.7.2019, the telematization of the tax process has become mandatory.

Therefore, in order for the short time limit for appeal to run, the party must:

- download the judgment from the SIGIT system (not just the device);
- notify the other parties to the proceedings pursuant to [Article 16](#) of Legislative Decree 546/92, by certified email;
- file, within the following thirty days, the notified judgment and the receipts of acceptance/transmission of the PEC on the SIGIT.

Failure to comply with legal formalities

There are conflicting orientations on the consequences deriving from the failure to deposit the receipts of acceptance/transmission of the PEC on the SIGIT (for the telematic process), or of the photocopy of the receipt of deposit or shipment by registered mail and the acknowledgement of receipt (for the paper process).

A first rigorous orientation considers that the failure to deposit the receipt of delivery or dispatch of the registered letter by post, causes the long period of appeal to run (Cass. 17.10.2025 no. [27758](#); Cass. 15.9.2021 n. [24791](#); Cass. 8.11.2017 n. [26449](#)).

On the other hand, another, less formalistic approach argues that the failure to file the receipt of acceptance/transmission of the PEC still causes the short time limit for appeal to run (Cass. 27.2.2025 no. [5155](#); Cass. 28.2.2018 n. [4616](#); Cass. 2.3.2015 n. [4222](#)).

art. 38 Legislative Decree no. 546 of 31.12.1992

Il Quotidiano del Commercialista of 21.10.2025 - **"Failure to deposit receipts causes the long period of appeal to run"** - Amato

Cass. 17.10.2025 No. 27758

Eutekne Guides - Tax litigation - **"Time limits for appealing against the judgment"** - Cissello A.

Facilities

TAX

Facilitated taxation of reinvested profits - IRES bonus - Payment of IRES at a reduced rate by means of form F24 - Establishment of tax codes (res. Revenue Agency 17.10.2025 no. 57)

The Revenue Agency, with res. 17.10.2025 no. [57](#), established the tax codes for the payment, by means of forms F24 and F24EP, of the premium IRES.

Regulatory framework

[Art. 1](#) co. 436 - 444 of Law no. 207 of 30.12.2024 (2025 Budget Law) introduced the so-called "IRES premiale" for companies, which takes the form of a reduction in the IRES rate from 24% to 20%, for the 2025 tax period, under certain conditions.

With the Ministerial Decree [of 8.8.2025](#), the implementing provisions of this incentive were defined.

The tax relief is granted only for the tax period following the one in progress on 31.12.2024, i.e. say the year 2025 for "solar" subjects.

The 2026 Budget Bill, approved by the Council of Ministers on 17.10.2025 and assigned to the Senate, does not provide for the extension of this facilitation.

Official clarifications

The Revenue Agency, at present, has not issued any specific circular in relation to the IRES bonus.

Some indications were provided by the Revenue Agency during a videoconference held on 18.9.2025, with particular reference to the cause of forfeiture related to the distribution of the 2024 profit accrued.

Conditions for benefiting from the IRES bonus

To benefit from the facilitation, without prejudice to the absence of particular communications, the following conditions must be met:

- a share of not less than 80% of the profits for the current year as at 31.12.2024 must be set aside in a special reserve;
- an amount of not less than 30% of the aforementioned provisioned profits, and, in any case, not less than 24% of the profits of the current year as at 31.12.2023, must be allocated to "qualified" investments; the investments must be of an amount not less, in any case, than 20,000.00 euros;
- an increase in employment and the absence of recourse to the ordinary redundancy fund (CIGO).

Calculation of the subsidy and use

Under the above conditions, the business income declared by the companies and entities indicated above may be subject to the IRES rate referred to in [art. 77](#) of the TUIR (equal to 24%) reduced by 4 percentage points, therefore to 20%.

The IRES bonus is applied to business income declared for the tax period following the one in progress on 31.12.2024 (2025 tax period for "solar" subjects, to be declared in the INCOME 2026 form).

The amount on which the reduction of the IRES rate is due is adjusted per year if the duration of the financial year following the one in progress as of 31.12.2024 is greater than 12 months.

Article [12](#), paragraph 2 of the Ministerial Decree of 8.8.2025 provided that the Revenue Agency should have established special tax codes for the payments of the reduced IRES.

Payment by F24 form

To allow payment through the F24 form of IRES at a reduced rate pursuant to the legislation in question, with res. [57/2025](#), the following tax codes have been established:

- "2048", called "IRES - [Article 1](#), paragraphs 436 to 444, of Law No. 207 of 30 December 2024 - Second instalment or single instalment advance";
- "2049", called "IRES - [Article 1](#), paragraphs 436 to 444, of Law No. 207 of 30 December 2024 - Balance". When filling out the F24 form:
- the tax codes must be displayed in the "Treasury" section, corresponding to the sums indicated in the column "amounts payable paid";
- in the "Reference year" field, the tax year for which the payment is made must be indicated, in the "AAAA" format.

The resolution also specifies that for the tax code "2049", in the case of payment in installments, the field "installments/Region/Prov./month ref." is valued in the "NNRR" format, where "NN" represents the number of the installment to be paid and "RR" indicates the total number of installments. In the case of a one-off payment, the aforementioned field is valued with "0101".

Payment by form F24EP

Res. [57/2025](#) has also established the tax codes to allow the payment through the "F24 public bodies" (F24 EP) form of the tax at a reduced rate.

In particular, the tax codes have been established:

- "204E", called "IRES - [Article 1](#), paragraphs 436 to 444, of Law No. 207 of 30 December 2024 - Second instalment or lump sum payment";
- "205E", called "IRES - [Article 1](#), paragraphs 436 to 444, of Law No. 207 of 30 December 2024 - Balance".

When filling in the "F24EP" form, these tax codes must be displayed in the "Treasury" section (value F), corresponding to the sums indicated in the "amounts payable paid" column, with indication in the field:

- "reference A", for the tax code "205E", of the information relating to any instalments of the payment, in the format "NNRR", where "NN" represents the number of the installment being paid and "RR" indicates the total number of installments; in the case of payment in a single instalment, "0101" is indicated. For the tax code "204E", no value must be indicated";

- in the "reference B" field, the tax year to which the payment refers, in the format "AAAA";
- The "Code" and "Identification details" fields must not be valued.

art. 1 co. 436 L. 30.12.2024 n. 207

art. 12 co. 2 DM 8.8.2025 Ministry of Economy and Finance Resolution of the Revenue Agency 17.10.2025 no. 57

Il Quotidiano del Commercialista del 18.10.2025 - "Possible to pay the IRES premiale for 2025" - Alberti File n.

1246.03 in Agg. 8-9/2025 - "IRES premiale (DM 8.8.2025)" - Alberti - Odetto

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

Work

NON-EU WORKERS

Entry flows of non-EU workers - Programming for the three-year period 2026/2028 - News of the Prime Ministerial Decree 2.10.2025 (circ. Min. Interno-MLPS-MASAF-Min. Tourism 16.10.2025 n. 8047)

From 23.10.2025, interested employers can pre-fill applications for the issuance of work authorizations according to the provisions of the Prime Ministerial Decree [of 2.10.2025](#), which defined the scheduling of the flows of foreign workers entering Italy for the three-year period 2026-2028.

Please note that foreign citizens residing abroad are admitted to Italy for reasons of seasonal, non-seasonal and self-employed employment within a total quota equal to:

- 164,850 units for the year 2026;
- 165,850 units for the year 2027;
- 166,850 units for the year 2028.

The pre-compilation of applications relating to the entrances scheduled for 2026 can be done *online* until 7.12.2025.

Pre-filling of 2026 applications

With the circ. Min. Internal-MLPS-MASAF-Min. Tourism 16.10.2025 n. [8047](#), employers (or their representative organizations, as well as authorized intermediaries) have been provided with instructions to proceed with the pre-compilation of the application forms for the year 2026.

The appropriate procedure is active on the ALI Portal of the Ministry of the Interior starting as early as 9 a.m. on 23.10.2025 and will remain operational until 8 p.m. on 7.12.2025 without time limits, every day of the week, Saturday, Sunday and November 1 inclusive.

On the merits, it should be noted that employers can submit as private users up to a maximum of 3 requests for subordinate work clearance for each of the years 2026-2028, while this limit does not apply to requests submitted:

- by employers' organizations;
- by persons qualified to provide labour consultancy pursuant to [Article 1](#) of Law 12/79;
- by employment agencies.

The circular then informs that, for the purpose of submitting the application, it is necessary to have a PEC address registered in the databases:

- INI-PEC, for legal persons required to register in the Register of Companies;
- INAD, for legal persons not required to do so and for natural persons.

In addition, to access the application, applicants must be in possession of the appropriate SPID or CIE digital credentials.

In detail, the application forms to be used are:

- C-Agricultural Stag - Request for clearance/communication to seasonal subordinate work;
- C-Stag tourism - Request for clearance/communication to seasonal employment;
- B2020 - Clearance/communication to non-seasonal subordinate work in the sectors listed in the D.P.C.M. Flows;

- A-bis in quota - Request for authorization for non-seasonal subordinate work in the family assistance sector.

Circ. no. [8047/2025](#) then announced that, in order to allow a rapid investigation of the applications submitted, the attachment of the evidentiary documentation has been provided.

In this regard, it should be noted that the maximum size allowed for each document to be attached is 2MB and that the appropriate documentation relating to the accommodation arrangements and the certification document must be digitally signed.

Reopening of the procedure

Once the pre-compilation phase is over, there will be a brief reopening of the same section of the ALI Portal, from 9.12.2025 to 13.12.2025, to allow those who have filled out the application in the last few days to:

- view the information of the fields that the computer system acquires in "asynchronous" mode within 6 days from the start of access to fill out the application;
- carry out the necessary rescue operation to allow the application to pass from the status "to be completed" to the status "to be sent", thus making it ready for submission from the months of January and February 2026.

During this time, it will not be possible to fill in new applications, but only to make any changes to them and save them.

Final transmission of applications

Subsequently, the pre-filled applications can be definitively transmitted starting from:

- 12.1.2026, for entries for seasonal employment in the agricultural sector;
- 9.2.2026, for entries for seasonal subordinate work for the tourism sector;
- 16.2.2026, for entries for non-seasonal subordinate work;
- 18.2.2026, for entries for non-seasonal subordinate work in the family care sector.

All applications can be submitted until 31.12.2026, subject to verification of the availability of quotas.

Prime Ministerial Decree 2.10.2025

Circular Min. Interior-MLPS-MASAF -Min. Tourism 16.10.2025 n. 8047

Il Quotidiano del Commercialista of 23.10.2025 - **"The pre-compilation of the 2026 work clearance applications is underway"** - Mamone

Eutekne Guides - Work - **"Work of foreigners"** - Costa A.

Eutekne Guides - Jobs - **"Foreigners' Work - Entry Fees"** - Costa A.

Eutekne Guides - Jobs - **"Foreigners' Work - Entry Flows 2026-2028"** - Costa A.

Protection and safety

SAFETY AT WORK

INAIL - Reduction of INAIL premiums - Year 2026 - Scope of application (Ministerial Decree 30.9.2025)

With the Ministerial Decree [of 30.9.2025](#), published on 22.10.2025 in the "Legal advertising" section of the Ministry of Labour website, it was announced that the reduction in premiums and contributions due for insurance against accidents at work and occupational diseases, provided for by [art. 1](#) co. 128 of Law no. 147 of 27.12.2013, for the year 2026, was set at 13.02%.

This decree approves the resolution of the INAIL Board of Directors no. 128 of 27.6.2025.

Scope of the reduction

In application of [art. 1](#) co. 128 of Law 147/2013, from 1.1.2014 a percentage reduction in the amount of premiums and contributions due for insurance against accidents at work and illness is applied

pending the updating of the relevant tariffs, which is established by decree of the Minister of Labour, in agreement with the Minister of Economy and Finance, on the proposal of INAIL.

Scope of the reduction for the year 2026

The indicated reduction, set for the year 2026 at 13.02%, applies to special unit premiums and contributions for which the revision of the related tariffs has not been completed, namely:

- special premiums for insurance against illness and injuries caused by the action of X-rays and radioactive substances *pursuant* to Law 20.2.58 n. [93](#);
- the insurance contributions of agricultural management referred to in Title II of Presidential Decree 30.6.65 n. [1124](#) collected in a unified form by INPS.

Average Severity Indices (IGM)

In the Ministerial Decree of 30.9.2025 - [art. 1](#) co. 1 letter b) - it is highlighted that the resolution of the INAIL Board of Directors no. 128/2025 also concerns the setting of the Average Severity Indices (IGM) to be applied in the three-year period 2026-2028, pending the completion of the tariff revision.

In fact, it was recognized the need to proceed with the updating of the IGMs to be applied for the indicated three-year period, for the identification of virtuous companies for the purposes of applying the premium discount in relation to the managements/policies not yet affected by the tariff revision provided for by the aforementioned [Article 1](#), paragraph 128 of Law 147/2013.

These Average Severity Indices are set out in the table attached to the aforementioned Resolution no. 128/2025.

Exclusions

The reduction will not be applied to sectors or management for which the related premium and contribution rates are updated as of 1.1.2026.

art. 1 co. 128 L. 27.12.2013 n. 147

Ministerial Decree 30.9.2025 Ministry of Labour and Social Policies

Il Quotidiano del Commercialista of 23.10.2025 - "**For 2026 reduction of INAIL premiums to 13.02%**" - *Redazione Italia*

Oggi of 23.10.2025, p. 27 - "**Inail premiums, the discount is reduced**" - *Cirioli*

Eutekne Guides - Social Security - "**INAIL Insurance**" - *Vazio F.*

Special sectors**SPORTS ASSOCIATIONS AND CLUBS**

Withholding tax on prizes to sportsmen - 2025 Regulations (answer to the Revenue Agency ruling no. 265 of 17.10.2025)

For the year 2025, the deductible of 300.00 euros for the withholding tax on prizes to amateur athletes does not apply, so it is necessary to make the deduction in any case. This is the clarification released with the answer to the ruling of the Revenue Agency 17.10.2025 no. [265](#), which became necessary following the regulatory situation that was generated with the approval of Legislative Decree no. [33/2025](#).

Withholding tax on sports prizes

With respect to prizes paid in sports competitions, [art. 36](#) par. 6-quarter of Legislative Decree 36/2021 provides for the application of a withholding tax at the rate of 20% when the prizes themselves are awarded to its members, as athletes and technicians in the area of amateurism, for the results obtained in sports competitions, including by way of participation in rallies, as members of the national discipline teams in national or international events, by CONI, CIP, National Sports Federations, Associated Sports Disciplines, Sports Promotion Bodies, Amateur Sports Associations and Clubs.

Deductible of 300.00 euros for 2024

The scope of application of the withholding tax referred to in [Article 36](#), paragraph 6-quarter of Legislative Decree 36/2021 had been limited by [Article 14](#), paragraph 2-quarter of Legislative Decree 215/2023, which had introduced a specific exemption from withholding tax for sums paid from 29.2.2024 to 31.12.2024 for a total amount not exceeding €300.00.

The benefit has not been re-proposed, so the sums paid from 1.1.2025 have returned to be subject to the withholding tax in question, without the possibility of benefiting from any exemption threshold.

Consolidated text on payments and collection

In this context, [Article 45](#) of Legislative Decree 33/2025 has been inserted which, in transposing the current [Article 30](#) of Presidential Decree 600/73 regarding withholding taxes on prizes and winnings into the Consolidated Law on Payments and Collection (TUVR), re-proposes in paragraph 9 the exemption from withholding tax for prizes referred to in [Article 36](#) paragraph 6-quarter of Legislative Decree 36/2021 in total not exceeding 300.00 euros, following what had been provided for by Legislative Decree [215/2023](#), including the initial deadline. According to the provisions of the provision in question, in fact, the benefit applies to sums "paid to athletes participating in amateur sports events from 29 February 2024"; Failure to provide for a final deadline therefore implies the introduction of the exemption from withholding taxes within the amount of 300.00 euros.

Expiration

In terms of effective date, by express regulatory provision ([Article 243](#) of Legislative Decree 33/2025), the Consolidated Law on Payments and Collection applies from 1.1.2026; consequently, [Article 45](#) of Legislative Decree 33/2025 is ineffective until 31.12.2025 inclusive, with the consequence that premiums paid in 2025 that fall within the scope of [Article 36](#), paragraph 6-quarter of Legislative Decree 36/2021 do not benefit from the exemption from withholding tax.

Tax period 2025

According to the Revenue Agency, considering that the obligation to withhold must be verified in relation to the rules in force at the time of payment of the remuneration, for the year 2025, it is necessary to:

- apply withholding tax, regardless of the amount of the premium paid;
- proceed with the payment within the ordinary terms of the withholdings made on the premiums paid in 2025, even if the payment were to expire in 2026.

Tax period 2026

As of 1.1.2026, in accordance with the provisions of art. 45 par. 9 of the TUVR, the exemption from withholding tax should become operational again, subject to further regulatory changes; in this regard, it should be noted that the corrective Legislative Decree of the Tax Reform, pending final approval, provides for the repeal of art. 45 par. 9 of Legislative Decree 33/2025, with the effect of limiting the exemption in question to the period 29.2.2024 - 31.12.2024.

art. 30 co. 2 DPR 29.9.1973 n. 600

art. 36 co. 6 quarter Legislative Decree 28.2.2021 n. 36

Answer to the Revenue Agency ruling no. 265 of 17.10.2025

The Accountant's Daily of 18.10.2025 - **"For sports bonuses, the exemption threshold of 300 euros will be operational again from 2026"** - *Girinelli - Rivetti*

Italia Oggi of 18.10.2025, p. 26 - **"Withholdings on sports prizes with exemption within € 300"** - *Stancati G. - Ricco G. Guide Eutekne - Withholdings - "Work in sport"* - *Girinelli A., Rivetti P.*

Il Quotidiano del Commercialista of 7.6.2025 - **"Withholdings on bonuses to sportsmen with interpretative difficulties"** - *Girinelli - Rivets*

Read Highlights

ADMINISTRATIVE LAW

REVENUE AGENCY PROVISION 5.3.2025 NO. 104720

ADMINISTRATIVE LAW

[Assignment of the tax code to the newborn - 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 electronic service for requesting the attribution of the tax code to the newborn.

Issuance of the tax code to the newborn

The assignment of the tax code to a newborn takes place, ordinarily, during the first registration phase of the same in the registers of the National Registry of the Resident Population (ANPR) by the Municipality, through the telematic connection with the information system of the Tax Registry.

Pending the issue by the Municipality, the parent who needs and urgently needs to request the attribution of the tax code to the newborn (for example, for registration with the National Health Service preparatory to the choice of the pediatrician), can request it directly from the Revenue Agency.

Activation of the new telematic service

In order to make this issue easier and faster, the new service "Request for the attribution of the tax code to the newborn" is available in the reserved area of the Revenue Agency website, which allows you to request the assignment of the tax code to the newborn directly online, without having to physically go to a Revenue office.

How to use the telematic service

To access the service, it is necessary to authenticate via SPID, electronic identity card (CIE) or national service card (CNS).

The request for the attribution of the tax code to the newborn can be submitted:

- directly from the parent;
- or by a legal representative of the parent (e.g. guardian, special curator or support administrator) previously authorized in the manner provided for by provv. Italian Revenue Agency 22.9.2023 n. 332731.

To make the request, you must:

- enter the personal data of the newborn;
- attach appropriate documentation showing the surname, first name, sex, place and date of birth of the newborn (e.g. birth certificate or declaration of birth made at the hospital).

Received

The Revenue Agency certifies, by means of special receipts:

- the acquisition of the request and its assignment to the competent office for the purpose of subsequent processing;
- or the rejection of the request following the technical checks carried out on the documents entered.

Examination of applications submitted

Requests for the attribution of the tax code to the newborn are forwarded to the competent Revenue Agency Office due to the applicant's tax domicile.

Issuance of the certificate of attribution of the tax code

At the end of the processing by the competent Office, the telematic service:

- makes available the certificate of attribution of the tax code to the newborn;
- or, in the event of a negative outcome, the document certifying the reasons for rejection of the request.

The availability of the aforementioned documents is communicated by means of a message sent to the e-mail address

indicated at the time of submission of the request.

The certificate of attribution of the tax code remains available in the reserved area for 30 days.