THE WEEK IN BRIEF

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Corporate Law

GENERAL PROVISIONS

Obligation of company directors to communicate a PEC to the Register of Companies - News of Legislative Decree 159/2025

With paragraphs 3 and 4 of art. 13 of Decree-Law 159/2025, the Government attempts to put an end to the uncertainties that have characterized the obligation to communicate a PEC by the directors of "*companies incorporated in corporate form*", enshrined in art. 1 co. 860 of Law 207/2024 (2025 Budget Law).

Especially:

- it should be noted that this obligation, on the part of the directors of entities already registered in the Register of Companies, is to be fulfilled by 31.12.2025 (and, in any case, must be complied with at the time of conferring or renewing the appointment) and cannot be fulfilled by communicating the company's PEC (art. 13 co. 3 letter b) of Decree-Law 159/2025);
- the reference to "directors", as recipients of the obligation, is replaced with that of "*the sole director or the chief executive officer or, failing that, the Chairman of the board of directors*" (Article 13, paragraph 3, letter a) of Decree-Law 159/2025);
- it is established that, in the event of failure to communicate the digital domicile (erroneously placed in a non-existent paragraph 5), art. 16 par. 6-bis of the converted Decree-Law 185/2008 applies, dedicated to the consequences related to violations of the obligation to communicate the PEC by companies established in corporate form (art. 13 para. 4 of Decree-Law 159/2025).

Application doubts

The last two novelties raise some uncertainties.

The first creates a clear misalignment with respect to the fact that directors must place themselves in "*companies established in corporate form*", in which there are realities without such figures. In fact, there is a problem of coordination not only in partnerships, but also with the discipline of limited liability companies, where, unlike what happens in joint-stock companies with a traditional governance model, as an alternative to the sole director and the Board of Directors, the articles of association may provide that the administration is entrusted to several parties severally or jointly (pursuant to art. 2475 co. 3 of the Italian Civil Code). It is therefore not possible to identify either a sole director, much less a managing director or a chairman of the Board of Directors.

From the application of art. 16 par. 6-bis of the converted Decree-Law 185/2008, on the other hand, it seems to follow that:

- with regard to newly established companies, the failure to indicate the PEC of the sole director, the managing director or, failing that, the chairman of the Board of Directors, is also cause for suspension of the application pending the necessary integration;
- for existing companies, failure to comply with the communication deadline of 31.12.2025 implies the application of the sanction provided for by art. 2630 of the Italian Civil Code in a doubled amount and the assignment of office to the administrator of a PEC.

art. 1 co. 860 L. 30.12.2024 n. 207

art. 13 DL 31.10.2025 n. 159

art. 5 DL 18.10.2012 n. 179

Il Quotidiano del Commercialista of 6.11.2025 - **"The certified e-mail of the directors is exclusive and must be communicated by the end of the year"** - *Meoli*

Eutekne Guides - Business and Society - **"JEP of Directors"** - *Meoli M.*

Sheet n. 1239.08 in Update 10/2025 - **"PEC obligation for directors"** - *Meoli*

Il Quotidiano del Commercialista del 26.6.2025 - **"The MIMIT only postpones the communication of the certified e-mail of the directors"** - *Meoli*

Il Quotidiano del Commercialista of 26.9.2025 - **"Communication of the PEC without deadline for companies already established on 1 January 2025"** - *Meoli*

DIRECT TAXES

Self-employment income - Compensation - Contributions granted for the purchase of capital goods - Taxation methods (answer to the Revenue Agency ruling 3.11.2025 no. 277)

With the answer to ruling 3.11.2025 no. 277, the Revenue Agency examined the rules on plant subsidies for the purpose of determining self-employment income, in the light of the new principle of all-inclusiveness.

Regulatory framework

Article 54, paragraph 1 of the TUIR (inserted by Article 5 , paragraph 1, letter b) of Legislative Decree 192/2024) provides that, as positive components, all sums and values in general received in any capacity in the tax period in relation to artistic or professional activity (the so-called "all-inclusiveness" principle) contribute to forming self-employment income.

On the basis of the clarifications made with reference to the analogous definition of employment income (see the Ministerial Decree of 23.12.97 no. 326, § 2.1), should therefore include all sums and values that are in any way attributable to the activity:

- even if they do not come directly from the client;
- regardless of the synallagmatic link between the provision of self-employment and the sums and values received.

In practice, a closing rule has also been introduced in self-employment income that allows contingent assets to be taxed.

On the other hand, the following do not contribute to the formation of income (Article 54, paragraph 2 of the Consolidated Income Tax Act):

- the social security and welfare contributions established by law to be paid by the person who pays them;
- the reimbursement of expenses incurred by the art or profession operator for the execution of an assignment and charged analytically to the client;
- the recharging to other subjects of the expenses incurred for the common use of the buildings used, even promiscuously, for the exercise of the activity and for the services related to them.

Pursuant to Article 6, paragraph 1 of Legislative Decree 192/2024, the provisions of Article 5 of the same Legislative Decree (and, therefore, also the principle in question) apply to the determination of self-employment income produced from the tax period in progress to 31.12.2024 (date of entry into force of Legislative Decree no. 192/2024), subject to the exceptions expressly provided for.

It should be noted that, in the previous regulatory context, the following contributed to forming the self-employment income:

- remuneration, i.e. the consideration received as remuneration for professional activity;
- income of an extraordinary nature, such as capital gains relating to the sale of capital goods and consideration received following the sale of customers or intangible elements in any case referable to artistic or professional activity.

Contingent assets, on the other hand, were excluded from self-employment income, although in some practical interventions it had been argued that, for reasons of tax symmetry, the reimbursement of expenses that had contributed to the formation of income in the form of deductible cost should also be subject to taxation (see res. Agenzia delle Entrate 13.10.2010 n. 106).

Case subject to ruling

The case dealt with by answer 277/2025 concerns a trader who:

- in 2022, it purchased some equipment, depreciated starting from the same year;
- in 2025, it received a plant subsidy relating to the same assets.

The Tax Administration is asked for the methods of taxation of the case, among the following alternatives:

- imposition of the plant subsidy received in 2025 entirely in that year (and, for anything not specified in the application, deduction of the depreciation charges gross of the contribution);
- taxation in 2025, as contingent assets, of the part of the contribution referring to depreciation already

carried out in the years 2022-2024 and reduction of the residual value of the equipment for the residual part of the contribution, with the consequent calculation of lower depreciation rates for the remaining years.

Guidance of the Revenue Agency

In the Agency's opinion, if the plant subsidies are received in the same tax period in which the capital asset to which they refer was purchased, for the calculation of depreciation the acquisition cost of such asset must be assumed net of the same, in accordance with the (unmodified) notion of "*cost actually incurred*" (pursuant to Article 54, paragraph 1 of the TUIR).

Given that, in the present case, while referring to the purchase of equipment the cost of which was incurred in 2022 and the depreciation of which began in the same year, the contribution was collected in 2025, in order to resume taxation of the higher depreciation rates already deducted on the basis of the purchase cost of those capital goods, in 2025 it is necessary to recognize a contingent asset equal to the total difference between:

- the depreciation charges already deducted in the years from 2022 to 2024;
- the depreciation charges that would have been deductible by assuming, from the beginning of the depreciation, the purchase cost of the equipment net of the aforementioned contributions.

From 2025, deductible depreciation must instead be calculated on the basis of the purchase cost of the equipment net of the contributions received.

It should be noted that, in the previous regulatory context, res. Agenzia Entrate 22.10.2001 n. 163 had specified that the non-repayable contributions received by professionals did not constitute a positive component of self-employment income, as they could not be considered "remuneration" pursuant to Article 54 of the TUIR. In particular, the resolution had examined the treatment of the contributions received for the purchase of capital goods and for the management expenses incurred in the first year of activity, the so-called "loan of honor" (pursuant to art. 9-septies co. 4 letters a) and c) of Legislative Decree 510/96, conv. L. 608/96, now repealed).

The same res. 163/2001, however, had stated that the expenses covered by the contributions, as they were not actually incurred (pursuant to Article 54 paragraph 1 of the TUIR), could not be deducted by the arts and professions.

art. 54 DPR 22.12.1986 n. 917

Answer to the Revenue Agency ruling no. 277 of 3.11.2025

Il Quotidiano del Commercialista del 4.11.2025 - **"Assets of professionals depreciated net of contributions received"** - *Fornero*

Il Sole - 24 Ore of 4.11.2025, p. 40 - **"Contribution to the account of plants delayed, the contingent assets must be taxed"** - *Gavelli*

Italia Oggi of 4.11.2025, p. 26 - **"Self-employed, plant account contribution is taxable"** - *Renda - Stancati*

Guide Eutekne - Direct Taxes - **"Self-employment income - Compensation"** - *Fornero L., Valente G.*

DIRECT TAXES

IRES - Consolidated - National - Exercise of the option - Early termination of the option - Attribution of losses - Procedures (answer to the Revenue Agency ruling 4.11.2025 no. 282)

With the response in question, the Revenue Agency intervened on the criterion for attributing tax losses in the event of:

- tacit renewal of the option for the tax consolidation pursuant to art. 117 et seq. of the TUIR;
- interruption of the regime that occurs in the first renewal tax period.

Option for the national tax consolidation regime

The option for joining the national tax consolidation:

- it can be exercised by persons who possess the characteristics provided for by art. 117 of the TUIR;
- it presupposes the identity of the financial year of each consolidated company with that of the consolidating company, as well as the election of domicile, by each consolidated company, at the consolidating company, for the purpose of notification of the deeds and measures relating to the tax periods for which the option is exercised;
- is binding for three financial years.

In addition, the option for the national tax consolidation regime must be communicated with the tax return (INCOME form) submitted in the tax period from which the option is intended to be exercised (Article 119, paragraph 1, letter d) of the TUIR).

Change in the criterion for attributing losses at the time of automatic renewal

According to art. 117 par. 3 of the TUIR, at the end of each three-year period, the option to join the national tax consolidation is tacitly renewed for another three-year period, unless the option is revoked.

At the time of tacit renewal, the consolidating entity may change the criterion used, pursuant to art. 124 par. 4 of the TUIR, for the possible attribution of residual losses, in the event of early interruption of group taxation or revocation of the option, by communicating it in the OP section of the tax return submitted in the tax period from which the option is intended to be renewed.

In this way, the criterion applicable in the event of interruption or revocation becomes the last one communicated at the time of option or renewal in relation to all losses to be attributed at the time of the interruption, therefore regardless of the period in which they accrued and without taking into account any stratification in the formation of the same, even if it has been *in the medium term* .the attribution criterion has been modified (in this sense, see also the answer to the ruling of the Revenue Agency 21.3.2022 no. 129).

Interruption of the regime in the first renewal tax period

With reference to the case of answer no. 282/2025, the group taxation regime relating to the three-year period 2022-2023-2024 has been tacitly renewed (i.e., automatically) also for the three-year period 2025-2026-2027 starting from 1.1.2025, in the absence of revocation.

In the opinion of the Revenue Agency, this implies that the modification of the criterion for attributing residual losses that the consolidating entity manifests on the occasion of the tacit renewal (for 2025) is fully effective.

Therefore, the fact that the consolidation regime is interrupted during the first renewal tax period (2025) is not considered an impediment, as it is stated that "*the possibility of changing the criterion for the allocation of residual losses and the consequent effectiveness of the same require only that the (tacit) renewal of the option for group taxation can be configured and, therefore, the effectiveness of the option, also for the following three years, of the existing consolidation*".

Therefore, it is concluded that the change in the criterion for the allocation of residual losses that took place on the occasion of the tacit renewal for the three-year period 2025-2026-2027 is effective even though the group taxation regime is interrupted during the first financial year of the three-year period (2025) following the renewal.

Since the INCOME 2025 form was not available, limited to the case at hand, the modification of the criterion for attributing losses in the event of interruption or revocation of the tax consolidation is considered valid, which took place through the presentation, in February 2025, of the "Communications for tonnage tax regimes, consolidated, transparency and for the IRAP option".

However, the change in the criterion in question must still be indicated in the OP section of the INCOME SC 2025 return.

art. 117 co. 3 DPR 22.12.1986 n. 917

Answer to the Revenue Agency ruling 4.11.2025 no. 282

Il Quotidiano del Commercialista of 5.11.2025 - **"End of the consolidation with losses to be attributed according to the last criterion communicated"** - *Sanna*

Il Sole - 24 Ore of 5.11.2025, p. 39 - **"Consolidated, yes to the exchange rate in the allocation of losses with tacit renewal"** - *Germans*

Eutekne Guides - Direct Taxes - **"National Consolidation - Exercise of the Option"** - *Sanna S.*

INDIRECT TAXES

VAT - Obligations of taxpayers - Electronic transmission of payments - Link between payment instruments and instruments for recording payments - Implementation of the provisions of Law 207/2024 (provv. Revenue Agency 31.10.2025 no. 424470)

With the provision of 31.10.2025 no. 424470, the Revenue Agency has defined the methods by which merchants required to electronically transmit the fees will be able to fulfil the obligation of connection between telematic recorders and electronic payment instruments.

This is an obligation introduced, with effect from 1.1.2026, by art. 1 par. 74 and 77 of Law 207/2024 (2025 Budget Law), with the aim of combating tax evasion.

How to connect the instruments

Contrary to what was initially envisaged, the fulfilment of the obligation will not require a physical connection between the instruments, but only a "logical" combination between them.

Specifically, with regard to telematic recorders, the combination will be carried out through the new *web service* that will be made available in the reserved area of the Invoices and Fees portal, which will allow the serial number of each device (already registered and activated) to be recorded in combination with the identification data of the electronic payment instruments used.

To facilitate the taxpayer, the list of payment instruments of which he is the holder will be displayed, based on the information communicated by the financial intermediaries.

The connection can be made directly by the obliged parties or through a person with delegation to the "Accreditation and device census" service.

For those who transmit the fees through the *web* procedure of the Revenue Agency, however, the connection can take place within the same procedure.

According to the press release accompanying the measure, the new features should be made available at the beginning of March 2026. The date will be announced with a notice published on the website of the Revenue Agency.

Terms for connecting tools

For the fulfilment of the obligation, in the initial phase, there is a differentiated timing based on the date of availability of the payment instruments. Especially:

- for payment instruments that are already available to the merchant in January 2026 and for which an agreement agreement is already in force in that month, the connection to the fee certification tools must take place within 45 days from the date of making available of the aforementioned *web service*;
- when fully operational, however, and therefore where the agreement contract is entered into after 31.1.2026, the connection must be made starting from the sixth day of the second month following the date of actual availability of the payment instrument, and by the last day of that month. The same rules apply in the event of a change in the instruments already registered.

Storage of payment data

Article 2, paragraph 3 of Legislative Decree 127/2015, as amended by Article 1 , paragraph 74 of Law 207/2024, provides, in addition to the connection obligation just illustrated, that the payment collection tools must promptly store and transmit electronic payment data in an aggregate manner.

The measure in question specifies that:

- the storage of payment data is carried out at the time of registration of the sale or service transactions with the payment certification tool, reporting in the commercial document the forms of payment used and the relative amount;
- The data of stored electronic payments are transmitted daily in aggregate form in accordance with the technical specifications provided for the sending of the considerations.

art. 1 co. 74 L. 30.12.2024 n. 207

art. 2 co. 3 Legislative Decree 5.8.2015 n. 127

Revenue Agency Provision 31.10.2025 no. 424470

The Daily of the Accountant of 4.11.2025 - **"From 2026 mandatory connection between VAT payments and electronic payments"** - *Cosentino*

Italia Oggi of 4.11.2025, p. 25 - **"Pos in black, 15% have adapted"** - *Mandolesi*

Il Quotidiano del Commercialista del 3.3.2025 - **"From 2026 integrated detection of VAT payments and electronic payments"** - *Cosentino*

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

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Non-solar entities - Terms of adhesion - Criteria (answer to the Revenue Agency ruling 4.11.2025 no. 284)

With the answer to ruling 4.11.2025 no. 284, the Revenue Agency has illustrated the criteria for identifying the terms of adherence to the two-year arrangement with creditors and the related regime of repentance, in the event that

the taxpayer is a subject whose financial year does not coincide with the calendar year.

Terms of membership of the CPB

As regards the terms of adhesion to the CPB, art. 9 par. 3 of Legislative Decree 13/2024 provides that the taxpayer can join the composition proposal by 30 September, or by the last day of the ninth month following the closing month of the tax period for subjects with a tax period that does not coincide with the calendar year.

For the first year of application of the institute, membership of the CPB could be completed by the deadline for submitting the annual tax return, i.e. by 31.10.2024, for solar subjects; The deadline, for the sole purpose of accepting the proposal for a two-year arrangement with creditors, had subsequently been extended to 12.12.2024.

In this scenario, the request for clarification subject to ruling, formulated by a taxpayer with a financial year ending on 30 June of each year, is placed.

In this case, according to the Revenue Agency, the CPB proposal for the first two years of application is drawn up taking into account the tax period closed on 30.6.2024; membership of the CPB therefore had to be completed by 30.4.2025 (deadline for submitting the tax return for the tax period ended in 2024).

Terms of adherence to the repentance regime

The 2018-2022 amendment regime is expressly reserved, in accordance with the provisions of art. 2-quarter paragraph 1 of Decree-Law 113/2024, to ISA entities that "*adhere, by 31 October 2024, to the two-year arrangement with creditors*"; with art. 7-bis , paragraph 2 of Decree-Law 155/2024, access to the amnesty had also been extended to contributions who had accepted the CPB proposal by 12.12.2024.

For the 2018-2022 amendment regime, therefore, the legislator had opted for the use of fixed terms of adhesion to the CPB, without indicating general terms linked to the time of closure of the financial year; a literal interpretation of the rule could lead to the conclusion that taxpayers, who had not adhered to the CPB by 12.12.2024 at the latest, would have been excluded from the amnesty in question for failure to comply with the conditions indicated in the aforementioned Article 2-quarter paragraph 1 of Legislative Decree 113/2024.

However, the Revenue Agency clarifies that the taxpayer, with the financial year closed on 30.6.2024, could adhere to the 2018-2022 repentance regime with the payment of the amount due by 31.3.2025, with the completion of the amnesty conditional on subsequent adhesion to the CPB, to be expressed in the declaration submitted by 30.4.2025.

art. 2 quarter co. 1 DL 9.8.2024 n. 113
art. 9 para. 3 Legislative Decree 12.2.2024 n. 13
Answer to the Revenue Agency ruling 4.11.2025 no. 284

Il Quotidiano del Commercialista of 5.11.2025 - **"Clearer relationships between membership of the CPB and amnesty for non-solar subjects"** - *Girinelli - Rivetti*

Il Sole - 24 Ore of 5.11.2025, p. 39 - **"Special repentance with early entry"** - *Pegorin - Ranocchi Italia Oggi of*

5.11.2025, p. 34 - **"An arrangement with several deadlines"** - *Poggiani*

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

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

Facilities

START UP INNOVATIVE

Tax aspects - IRPEF deduction for investments in "ordinary" and "de minimis" innovative start-ups - Principle of alternativeness (answer to parliamentary question 29.10.2025 no. 5- 04587)

With the answer to parliamentary question 29.10.2025 n. 5-04587, clarifications were provided regarding the alternative relationship between the IRPEF deduction for investments in innovative *start-ups* "ordinary" pursuant to Article 29 of Decree-Law 179/2012 and that under the "*de minimis*" regime of 50% pursuant to Art. 29-bis of Decree-Law 179/2012.

"Ordinary" deduction

Article 29 of Legislative Decree 179/2012 provides for a deduction for IRPEF purposes equal to 30% of the amount invested in the share capital of *innovative start-ups*, up to a maximum investment of 1 million euros per year.

The "ordinary" tax relief is due up to a total amount of eligible contributions not exceeding 15 million euros for each innovative *start-up*. For the purposes of calculating this maximum amount, all the eligible contributions received by the innovative *start-up* in the tax periods in force of the tax regime (art. 4 co. 7 of the Ministerial Decree of 7.5.2019) are relevant.

The investment must be maintained for at least 3 years, under penalty of forfeiture of the benefit (cf. art. 6 of Ministerial Decree 7.5.2019)

Deduction under the "de minimis" regime

Article 29-bis of Legislative Decree 179/2012 provides that, as an alternative to the ordinary deduction of 30% referred to in the aforementioned art. 29 of Decree-Law 179/2012, an IRPEF deduction is recognized, initially equal to 50% and from 2025 equal to 65%, of the amount invested by the taxpayer in the share capital of one or more *innovative start-ups*, in compliance with the limits of the "*de minimis*" regime (see art. 38 co. 8 of Decree-Law 34/2020 and Ministerial Decree 28.12.2020).

By express regulatory provision, the maximum deductible investment in this case cannot exceed, in each tax period, the amount of 100,000.00 euros and must be maintained for at least three years.

Principle of alternativeness

As part of a *question time* in the Finance Committee of the Chamber of Deputies, it was asked whether the alternative between the "ordinary" IRPEF deduction and the "*de minimis*" deduction should be understood in a relative or absolute sense and, in particular, whether in the case of investments of more than 100,000 euros the 50% deduction applies within the limit of 100,000.00 euros, with the possibility of benefiting from the 30% deduction on the excess part, or whether, having exceeded this limit, the investment must be facilitated with a rigidly alternative mechanism by applying the 30% deduction or, in substitution, the 50% deduction within the limit of 100,000.00 euros.

The answer to the parliamentary question hinged on the literal tenor of art. 29-bis of Decree-Law 179/2012 and art. 1 co. 5 of Ministerial Decree 28.12.2020. The latter provision provides that the "*de minimis*" deduction of 50% is an alternative to the "ordinary" deduction of 30% and "*cannot be combined with this incentive for the same financial transaction*" (on this point, cf. also circ. Revenue Agency 29.12.2021 no. 19, § 5).

Therefore, in application of this principle of alternativeness, for investments exceeding €100,000.00, the taxpayer can benefit from the "*de minimis*" deduction equal to 50% of the amount invested up to the maximum amount of €100,000.00 established by the aforementioned Article 29-bis, or, alternatively, the deduction equal to 30% on the total amount invested, within the maximum amount established by Art. 29 of the aforementioned Decree, amounting to 1 million euros.

art. 1 co. 5 DM 28.12.2020 Ministry of Economic Development

art. 29 bis DL 18.10.2012 n. 179

art. 29 DL 18.10.2012 n. 179

Parliamentary question 29.10.2025 n. 5-04587

Il Quotidiano del Commercialista of 1.11.2025 - **"For innovative start-ups "ordinary" and "de minimis" deductions always alternative"** - *Alberti - Lubrano*

Eutekne Guides - Direct Taxes - **"Innovative Start-ups"** - *Alberti P. - Lubrano G.*

SOCIAL SECURITY

Social safety nets - Urgent measures on health and safety at work - New features of Legislative Decree 159/2025

With DL 31.10.2025 no. 159 new urgent measures have been introduced for the protection of health and safety in the workplace.

The measure in question contains specific provisions with the purpose of promoting, incentivizing and strengthening inspection and supervisory activities.

Some of the most important changes are analyzed below.

Revision of INAIL rates

Art. 1 of Decree-Law 159/2025 authorizes INAIL to carry out, as of 1.1.2026, the revision:

- of the fluctuation rates in *bonuses* for accident trends, in order to encourage the reduction of accidents in the workplace and to reward virtuous employers. Companies *that have reported final sentences of conviction for serious violations in the field of safety in the workplace in the last 2 years* are excluded from the recognition of the bonus;
- of contributions in agriculture, in compliance with the balance of tariff management.

Requirements for joining the Quality Agricultural Work Network

The subsequent Article 2 of Decree-Law 159/2025 integrates the requirements for companies that intend to join the Quality Agricultural Work Network (referred to in Article 6, paragraph 1 of Decree-Law 91/2014) and benefit from the bonus system connected to it.

Among other things, it is required that the agricultural enterprises in question:

- have not been convicted of criminal offences for violations of health and safety regulations in the workplace;
- have not been the recipients, in the last 3 years, of fines and administrative sanctions, even if not definitive, for violations in the field of health and safety in the workplace.

As regards the companies belonging to the Quality Agricultural Work Network, they are reserved a special financial endowment to carry out investment and training projects in the field of health and safety at work pursuant to Article 11, paragraph 5 of Legislative Decree 81/2008.

News on tendering, subcontracting and construction site "badges"

Article 3 of Decree-Law 159/2025 intervenes with regard to supervisory activities in the field of procurement and subcontracting, with particular reference to the regulation of the so-called *construction site* "badge".

First of all, the National Labour Inspectorate (INL), in directing its supervisory activity for the issuance of the certificate of registration in the "INL Compliance List" referred to in art. 29 par. 7 of Decree-Law 19/2024 (reserved for virtuous companies, free of irregularities and violations), is required to provide as a priority for the competent controls on employers who carry out their activities under a subcontracted regime, public or private.

In addition, in order to ensure the protection of the health, safety and rights of workers in the construction sector, companies operating on construction sites under public or private contracts and subcontracts will be required to provide their employees with the identification card *pursuant* to Article 26, paragraph 8 of Legislative Decree 81/2008, equipped with a unique anti-counterfeiting code.

The card, used as a *badge* bearing the employee's identification elements, will be made available to the worker, also in digital mode, through national tools interoperable with the SIISL platform (Information System for Social and Labour Inclusion).

Deduction of driving licence points to credits and changes to the penalty regime

Article 3 of Legislative Decree 159/2025 also intervenes with reference to the procedure for the deduction of driving licence points to credits for temporary or mobile construction sites, referred to in Article 27 of Legislative Decree 81/2008.

It should be noted that, as a rule, reductions take place only following final measures, i.e. a judgment that has become final or an order-injunction that has become final.

Now, however, according to the new Article 27 paragraph 7-bis of Legislative Decree 81/2008, in order to proceed with the deduction of points in the cases falling within the scope of the maxi-sanction for "illegal" work, it is no longer necessary to wait for the adoption of the injunction order, as a final measure, but it will

be sufficient only to notify the single report of assessment and notification, with which this violation is contested following activities Inspection.

It is specified that this provision applies in relation to offences committed as of 1.1.2026, while the previous provisions apply to previous periods.

In addition, art. 3 of Decree-Law 159/2025 tightens the sanctioning regime for companies that operate on site with a license with less than 15 credits or that do not have it at all.

On this point, art. 27 paragraph 11 of Legislative Decree 81/2008 provides, for both cases, for the application of an administrative sanction commensurate with 10% of the value of the works. However, the new rule sets a minimum threshold for this sanction, which can now not be less than €12,000.00, instead of €6,000.00 as per the previous provision.

Furthermore, with a view to making the procedure for adopting the driving licence suspension measure more effective, art. 3 of Legislative Decree 159/2025 supplemented art. 27 paragraph 8 of Legislative Decree 81/2008 by asking the competent

Public Prosecutor's Office to promptly transmit to the National Labour Inspectorate the information necessary for the adoption of the measure in question.

Information System for Social and Labour Inclusion (SIISL)

Article 14 of Decree-Law 159/2025 provides that, from 1.4.2026, private employers requesting contribution benefits, however named and financed with public resources, for the recruitment of staff for their employees, will have to publish the availability of the job position on the Information System for Social and Labour Inclusion (SIISL).

Paragraph 2 of art. 14, again as of 1.4.2026, provides that the mandatory communications referred to in art. 9-bis of Legislative Decree 510/96 may also be carried out through the SIISL by employers, as well as by the qualified persons referred to in Law no. 12/79.

Furthermore, in the same terms as in paragraph 1 of art. 14, employment agencies will be required to publish all job positions managed on the SIISL and will be able to access the platform to identify suitable candidates with respect to the job positions published.

The implementation methods of these provisions will be contained in a subsequent ministerial provision, which must be issued within 60 days of the date of entry into force of the same Decree-Law 159/2025.

Further provisions

Decree-Law 159/2025 also provides for a large number of measures in the field of training and prevention. Among these, one gives INAIL an endowment of about 35,000,000.00 euros to carry out interventions to promote and disseminate the culture of health and safety at work.

INAIL insurance protection measures and strengthening of safety measures for students engaged in school-work training courses are also envisaged.

Finally, it is worth mentioning:

- a normo-technical provision concerning protection systems against falls from height;
- provisions for the efficiency and simplification of controls on labour, social legislation and health and safety in the workplace.

art. 14 DL 31.10.2025 n. 159

DL 31.10.2025 n. 159

The Accountant's Daily of 6.11.2025 - **"For subsidized hiring, advertising on the SIISL is mandatory"** - *Andreozzi*

The Accountant's Daily of 5.11.2025 - **"Construction site badges to monitor workers' entrances"** - *Pagan*

Eutekne Guides - Labour - **"Active labour market policies - Information system for social and labour inclusion (SIISL)"** - *Andreozzi F.*

REAL ESTATE

REVENUE AGENCY PROVISION 27.3.2025 NO. 153452

REAL ESTATE

Land Registry - Applications for cadastral transfers - 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 applications for cadastral transfers.

Establishment and use of the telematic service "Voltura cadastral web"

In the reserved area of the Revenue Agency website, the new service is available from 15.4.2025

"Web cadastral transfer", for the compilation and online submission of applications for cadastral transfers, 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 person obliged to submit the application, for example in the case of inheritance;
- 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.

Applications for cadastral transfers must be submitted 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 cadastral transfers is an integral part of it and must comply with one of the formats suitable 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.

Other services for the submission of applications for cadastral transfers

The new "Web Cadastral Transfer" service will replace the submission of applications for cadastral transfers through the "Voltura 2.0 - Telematics" computer procedure, which continues to be available until it is decommissioned.

The remaining methods for submitting applications for cadastral transfers, governed by art. 3 co. 4 of Presidential Decree 26.10.72 n. 650 and art. 3-bis of Legislative Decree no. 463 of 18.12.97, namely:

- by means of paper forms to be delivered to the counters of the Provincial Offices - Territory of the Revenue Agency;
- with applications sent by e-mail, including certified e-mail (PEC);
- through the single computer model (MUI).

Payment of taxes due

The payment of the sums due following the application for cadastral transfers, the amounts of which are calculated by the "Web cadastral transfer" service, is made using the PagoPA platform.

The subjects authorized to the services of electronic submission of cadastral updating deeds, referred to in provv. Agenzia del Territorio 22.3.2005, can also make the payment through the use of sums previously paid into the single national current account, pursuant to provv. Agenzia del Territorio 2.3.2007 and provv. Revenue Agency 21.3.2024 no. 148004.

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 cadastral transfers for which registration is requested, as well as the regularity of the declaration submitted and the payment of the taxes 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

Applications for cadastral transfers 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 declaration is registered.