

THE WEEK IN BRIEF

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DIRECT TAXES

General provisions - Deductible charges - Superbonus - Anti-seismic interventions - Special superbonus for seismic events - Rate of 110% until 2025 - Irrelevant of the request for the reconstruction contribution (res. Revenue Agency 13.11.2025 n. 66)

Paragraphs 1-ter, 4-ter, 4-quarter and 8-ter of [art. 119](#) of Decree-Law 34/2020 govern the "special superbonus discipline" according to which, when the interventions facilitated with the *superbonus* concern buildings that are located in the municipalities of the territories affected by seismic events that occurred as of 1.4.2009 where a state of emergency has been declared and which have been damaged by the seismic event (nexus of direct causality) in a non-minor way, the *Superbonus* can be applied:

- in the "original" measure of 110% (without, therefore, decalage to 90-70-65%) on expenses incurred until the end of 2025;
- with the possibility of concurrent application with the contribution provided for reconstruction (in this case, the *superbonus* can only be applied to subsidized expenses that exceed the contribution for reconstruction), or with the possibility for the beneficiary taxpayer to voluntarily choose to waive the contribution for reconstruction that would otherwise be due to him and to benefit exclusively from the *superbonus* in an "enhanced" version, i.e. with a 50% increase in the maximum ceilings of subsidized expenses ordinarily provided for by the discipline of [art. 119](#) of Decree-Law 34/2020.

Request for contribution necessary for the increase

Res. Revenue Agency 13.11.2025 n. [66](#) put an end to the doubts on the correct interpretation to be given to the provision contained in the aforementioned paragraph 8-ter, which were generated as a result of unofficial divergent positions of some regional offices of the same Agency.

In its ruling response no. 909-508/2024 of 10.8.2024, the DRE of Emilia Romagna had, for example, stated that it was necessary to have submitted the application for the contribution for repair or reconstruction:

- and to benefit from the "special discipline superbonus seismic events at 110% until the end of 2025" with the addition of the 50% increase in the maximum ceilings of subsidized expenditure pursuant to co. 4-ter of [art. 119](#) of Decree-Law 34/2020, if the beneficiary taxpayer had waived the contribution for reconstruction;
- and to benefit from the "special discipline superbonus seismic events at 110% until the end of 2025", referred to in [art. 119](#) co. 8-ter of Decree-Law 34/2020 (i.e., to have the rate of 110% on expenses incurred until the end of 2025, without the 50% increase in the expenditure ceilings). According to the DRE, in these cases the location of the property and the AeDES form with the required causal link and outcome of uninhabitability B, C or E were not sufficient, since it was necessary that, within the peremptory deadlines for proposing it, the application for the reconstruction contribution had also been submitted.

The clarifications of the DRE of Emilia Romagna were superseded by res. Revenue Agency 13.11.2025 n. [66](#) which has definitively clarified that for interventions that fall under the "special superbonus for seismic events", referred to in the first sentence of co. 8-ter of [art. 119](#) of Decree-Law 34/2020, it is possible to benefit from the 110% superbonus for expenses incurred until 31.12.2025 regardless of whether the contribution to reconstruction is due (the official response of the Revenue Agency espouses the "open-minded" thesis, given that, as already noted, on an exquisitely systematic level it would have been illogical to penalize properties, which the special discipline of paragraph 8-ter instead wants to reward, for not having made use of a different public aid for access to which they had all the required requirements).

For interventions "carried out in the municipalities of the territories affected by seismic events that occurred as of 1 April 2009 where a state of emergency has been declared", therefore, it is possible to benefit from the *superbonus*, referred to in [art. 119](#) of Decree-Law 34/2020, with a deduction rate of 110% for expenses incurred until 31.12.2025, pursuant to paragraph 8-ter of the same art. 119, "regardless of the actual entitlement to the contributions for reconstruction and the circumstance that, in practice, they have been disbursed. The right to contributions and the possible waiver of the same is, as specified above, functional exclusively to the doubling of the expenditure limits as a "compensatory" measure for the waiver of contributions provided for by paragraph 4-ter of Article 119 of the Relaunch Decree only".

Res. [66/2025](#) has therefore specified that only to benefit from the increase provided for by paragraph 4-ter of [art. 119](#) of Decree-Law 34/2020 (which provides for a 50% increase in the expenditure limit eligible for the *superbonus* for reconstruction work on buildings damaged by seismic events in the territories indicated therein) it is necessary to explicitly waive the contribution. Only in these cases, in fact, *"it is necessary for the taxpayer to request the contributions, the commissioner structure to evaluate their possible disbursement and the taxpayer, formally, renounce them"*.

Expenses incurred by the family member living with CILAS in the name of the owner

Res. The Revenue Agency [66/2025](#) reiterated that the *superbonus*, referred to in [art. 119](#) of Decree-Law 34/2020, can also be applied to the cohabiting family member even if the CILAS is in the name of the spouse who owns it. The principle, made explicit in multiple practice documents of the Tax Administration with regard to the IRPEF deduction for building renovation, referred to in [art. 16-bis](#) of the TUIR, must also be extended to the *superbonus*, which is why, *"without prejudice to the other conditions, the deduction is due even if the municipal authorizations to carry out the works are in the name of the owner of the property and not in the name of the family member who benefits from the deduction"*.

As part of the *"special superbonus for seismic events"* referred to in the first sentence of paragraph 8-ter of [art. 119](#) of Decree-Law 34/2020, therefore, the cohabiting spouse of the usufructuary and co-owner of the property damaged by the seismic events will be able to benefit from the *110% superbonus* for expenses incurred until 31.12.2025.

art. 119 para. 8 ter DL 19.5.2020 n. 34

Revenue Agency Resolution 13.11.2025 no. 66

Eutekne Guides - Direct Taxes - "Superbonus - Special discipline for buildings damaged by the earthquake" - Zeni A.

Il Quotidiano del Commercialista of 14.11.2025 - "Superbonus seismic events at 110% until the end of 2025 regardless of the contribution" - Zanetti - Zeni

INDIRECT TAXES

Intra-Community VAT - Intra-Community supplies - Proof of the intra-Community supply - Absence of the evidence referred to in Art. 45-bis of Regulation no. 282/2011 - Possibility of using additional elements (EU Court of Justice 13.11.2025 case C-639/24)

The Court of Justice, in its judgment of 13.11.2025 relating to Case [C-639/24](#), affirmed that in order to demonstrate that the goods transferred to a taxable person in another Member State have been the subject of an intra-Community supply, any means of proof may be offered - and must be assessed by the tax authorities - if the transferor is unable to provide the elements required by art. [45-bis](#) of EU Reg. 282/2011.

The Judges of the European Union have once again made the principle of fiscal neutrality prevail, reiterating that the non-taxability of VAT enshrined in art. [138](#) of Directive 2006/112/EC cannot be called into question where *"the substantive conditions for an intra-Community supply are met"* (Case [C-639/24](#), paragraph 20; see also Case [C-21/16](#), Euro Tyre).

Non-taxability of intra-EU supplies

Art. [Article 138](#) of Directive 2006/112/EC establishes the non-taxability of VAT for the supply of goods that are shipped or transported, outside their respective territory but in the European Union, by the seller or buyer or on their behalf, provided that:

- the goods are supplied *"to another taxable person, or to a non-taxable legal person, acting as such in a Member State other than that in which the dispatch or transport of the goods begins"* (art. [138](#) par. 1 letter a) of Directive 2006/112/EC);
- the taxable person (or a non-taxable legal person) to whom the supply is addressed is *"identified for VAT purposes in a Member State other than that in which the dispatch or transport of the goods begins"* and has *"communicated to the supplier this VAT identification number"* (art. [138](#) par. 1 letter b) of Directive 2006/112/EC)

The provision, however, does not make the granting of non-taxability subject to the fact that the transferor *"is in possession of specific evidence"* to prove that transport or shipment to destination took place (Case [C-639/24](#), paragraph 17).

For this reason, art. [Article 45-bis](#) of Reg. no. 282/2011 establishes, in paragraph 1, some rebuttable

presumptions that differ according to whether the transport is borne by the seller or the buyer and that they are valid only if the transport is carried out by a third party on behalf of the party who is obliged to do so.

In the first case (transport at the expense of the transferor), the goods are presumed to have been dispatched or transported to the Member State of destination if the seller, in addition to his declaration to that effect, is able to produce alternatively:

- at least two non-contradictory pieces of evidence, issued by two different independent parties and different from those between which the sale takes place, among those provided, i.e. documents relating to the transport or shipment such as a signed CMR document or letter, a bill of lading, an air transport invoice, an invoice issued by the freight forwarder;
- one of the elements of evidence referred to in the previous point together with one of the following documents, also in this case issued by two different independent parties and different from those between which the sale takes place: an insurance policy or bank documents certifying the payment of the shipment or transport, official documents issued by a public authority (e.g. a notary) certifying the arrival of the goods in the State of destination, a receipt issued by a warehousekeeper in the same EU State confirming the deposit of the goods in that Member State.

In the other case where the shipment or transport of the goods is established by the buyer, it is necessary that the supplier has, in addition to the documentation required in the previous case, also a written declaration made by the buyer certifying that the goods have been transported at his expense and identifying the Member State of destination of the goods.

These are rebuttable presumptions that can be rebutted by the tax authorities (Art. [45-bis](#), par. 2).

Fact subject to judgment

In the case at issue in the judgment in question ([C-639/24](#)), a Croatian company was accused of the non-taxability of VAT relating to a supply of oak logs to a Slovenian taxable person, due to the non-compliance of the documentation produced by the transferor with the provisions of the repeatedly cited art. [45-bis](#).

Following a tax assessment, it was found, in particular, that neither the CMR letters nor the dispatch declarations contained an indication of the date and place of receipt of the goods (see the statement of facts and procedure contained in the request for a preliminary ruling in Case [C-639/14](#)).

The national tax authorities did not dispute the fact that the goods had actually been transported from Croatia to Slovenia, but rather that the evidence did not demonstrate the conditions for non-taxability provided for by the aforementioned art. [45-bis](#).

Opposing the objections made to him, the seller argued that the rule would make it easier to demonstrate that the conditions for benefiting from the non-taxability referred to in Article 138 of Directive 2006/112/EC are met; however, taxable persons who are not in possession of the documentation referred to in Art. [45-bis](#) should in any case be able to demonstrate that, in substance, all the conditions required to benefit from the non-taxability referred to in art. 138 of Directive 2006/112/EC are met.

Evidence of transport or shipment

The Court of Justice recalls that art. [45-bis](#) "does not exhaustively list the evidence necessary to demonstrate the existence of an intra-community supply". It follows that, where the conditions for the application of the presumption are not met, "the tax authorities are required to assess any evidence provided by the seller of the goods in order to determine whether the seller has succeeded in demonstrating that those goods have been the subject of an intra-Community supply" (Case [C-639/24](#), paragraph 16).

The presumption introduced by art. [45-bis](#) was introduced to facilitate the production of evidence for the application of non-taxability relating to intra-EU supplies, "in the interest of companies and tax administrations, without however excluding the possibility of presenting evidence other than that covered by this presumption" (Case [C-639/24](#), paragraph 18).

If the sellers were unable to rely on additional and different evidence, those who are not in a position to have the documentation required by the rule would be deprived of the favourable regime even if the intra-Community supply had "actually taken place" (Case [C-639/24](#), paragraph 19).

Finally, it should be emphasized that, at the national level, the Revenue Agency itself, in circ. [12/2020](#), specified, in accordance with EU principles, that art. [45-bis](#) does not preclude Member States from applying "additional national rules or practices on the proof of intra-Community supplies, possibly more flexible than the presumption provided for by the VAT Regulation".

Il Quotidiano del Commercialista of 14.11.2025 - "For the non-taxability of the intra-EU transfer, any means of proof is valid" - Bilancini - La Grutta

Italia Oggi of 14.11.2025, p. 25 - "VAT, evidence in freedom" - Ricca F.

Court of Justice 13.11.2025 n. C-639/24

File n. 1297.01 in Update 7/2020 - "Relative presumption in the proof of intra-EU supplies of goods" - La Grutta
Eutekne Guides - VAT and Indirect Taxes - "Intra-Community Supplies" - Greco E.

Facilities

Subsidies - Purchase of household appliances - Granting of the contribution - Submission of applications starting from 18.11.2025 (DM 12.11.2025)

Art. 1 par. 107 - 111 of Law 207/2024 provided, for the year 2025, a contribution in favor of end users who purchase a large energy-efficient appliance and at the same time dispose of an obsolete one of a lower energy class.

The incentive, called "household appliances bonus", should not be confused with the IRPEF deduction which can compete for the purchase of furniture and appliances pursuant to [art. 16](#) co. 2 of Legislative Decree 63/2013 where a building renovation intervention is linked to it.

Conditions for requesting the voucher

The procedures for requesting, granting and disbursing the contribution, referred to in [art. 1](#) co. 107 of Law 207/2024, are defined by the Ministerial Decree [of 22.10.2025](#).

The contribution for the purchase of household appliances is due if at the same time:

- the appliance purchased is highly energy efficient (not lower than the new energy class B) and is produced in the territory of the European Union;
- there is the simultaneous disposal of the replaced appliance of a lower energy class.

Large appliances for which the voucher is due

The household appliances, which must be produced in a plant located in the territory of the EU, for which it is possible to apply for the contribution are:

- washing machines and washer-dryers with an energy class of not less than A in accordance with the provisions of EU Delegated Regulation 2019/2014;
- furnaces with an energy class of not less than A in accordance with the provisions of EU Delegated Regulation 65/2014;
- cooker hoods with an energy class of not less than B in accordance with the provisions of EU Delegated Regulation 65/2014;
- dishwashers with an energy class of not less than C in accordance with the provisions of EU Delegated Regulation 2019/2017;
- tumble dryer with an energy class of not less than C in accordance with the provisions of EU Delegated Regulation 2023/2534;
- refrigerators and freezers with an energy class of not less than D in accordance with the provisions of EU Delegated Regulation 2019/2016;
- hobs that comply with the energy efficiency performance limits set out in point 1.2 of Annex I of EU Regulation 66/2014.

Maximum voucher amount

The contribution is for the purchase of a single appliance and can be granted, within the limit of the allocated resources:

- to an extent not exceeding 30% of the purchase cost of the appliance;
- and in any case for an amount not exceeding €100.00 for each appliance per household, increased to €200.00 if the purchaser's household has an ISEE of less than €25,000.00 per year.

In the request to obtain the *bonus*, therefore, you must declare that you have an ISEE, valid for the year 2025 and less than 25,000.00 euros per year, only to request the increased amount of the *voucher* (which can reach up to 200.00 euros).

Disposing of your obsolete appliance

An essential condition for the disbursement of the contribution is the delivery to the seller of an appliance of the same type and with a lower energy class than the one purchased, as well as, by the seller, its correct disposal for recycling, through the use of the transport document model referred to in [Article 11](#), paragraph 8 of Legislative Decree 49/2014.

How to request the voucher

The "appliance bonus", referred to in [art. 1](#) co. 107 - 111 of Law 207/2024, can be requested starting from 7.00 a.m. on 18.11.2025 (Ministerial Decree [12.11.2025](#)).

The application to request the *voucher* can be submitted by end buyers through the IO app or through the application interface available at [the link https://bonuselettrodomestici.it/utente](https://bonuselettrodomestici.it/utente) (channels managed by PagoPA spa), both accessible with SPID or CIE (end users must therefore be of legal age).

Voucher validity

As specified in the MIMIT FAQ [7.11.2025](#), the *voucher* is valid for 15 days from the date of issue (at 11:59 pm on the fifteenth day from issue the voucher expires) and must be used at the physical or online points of sale participating in the initiative and registered on the IT Platform.

art. 1 co. 107 L. 30.12.2024 n. 207

art. 1 DM 12.11.2025 Ministry of Enterprise and Made in Italy DM

3.9.2025 Ministry of Enterprise and Made in Italy

The Quotidiano del Commercialista of 13.11.2025 - **"Requests for the household appliances bonus in the form of vouchers from 18 November"** - *Zeni*

Italia Oggi of 13.11.2025, p. 21 - **"Household appliances bonus, applications from 18 November"** -

Moro Guide Eutekne - Direct Taxes - **"Furniture bonus"** - *Zeni A.*

The Accountant's Daily of 13.9.2025 - **"The 2025 household appliances bonus has been regulated but the platform is not yet active"** - *Zeni*

[Tax credit for disadvantaged areas - Tax credit for investments in the single SEZ of Southern Italy - Supplementary communication certifying the completion of investments - Submission from 18.11.2025 to 2.12.2025](#)

For access to the single SEZ Mezzogiorno tax credit pursuant to [Article 16](#) of Decree-Law 124/2023, subjects who have already submitted the "original" communication must submit the supplementary communication from 18.11.2025 to 2.12.2025 to the Revenue Agency.

Content of the supplementary communication

The supplementary communication must be submitted, under penalty of forfeiture of the facilitation, to certify that the investments indicated in the first communication have been implemented by the deadline of 15.11.2025.

Unlike the provisions of the previous regulations for 2024, the amount of investments indicated on the supplementary communication form must not exceed the amount of investments reported in the "original" communication already sent (cf. [art. 1](#) co. 486 of Law 207/2024).

The supplementary communication also contains:

- an indication of the amount of the tax credit accrued in relation to the investments actually made and the related electronic invoices;
- the details of the certification certifying the actual incurrence of the eligible expenses and the correspondence of the same to the accounting documentation prepared by the company.

The Revenue Agency, with the answer to ruling 23.6.2025 no. [168](#), also specified that the size of the company, relevant for the purposes of determining the tax credit for investments in the single SEZ of Southern Italy, is the one at the time of submission of the supplementary communication, regardless of what is indicated in the original communication.

Submission methods and deadlines

From a procedural point of view, the supplementary communication must be submitted to the Revenue Agency:

- from 18.11.2025 to 2.12.2025;
- using the appropriate form approved by provv. n. [25972/2025](#) (updated on 7.11.2025);

- through the electronic channels of the Revenue Agency, using only the "SEZ UNICA" software INTEGRATIVA2025";

- directly by the beneficiary or by making use of a person in charge of transmitting the declarations referred to in [art. 3](#) par. 2-bis and 3 of Presidential Decree 322/98.

Following the submission of the supplementary communication, a receipt is issued certifying that it has been taken over, or that it has been rejected following formal checks of the data contained therein.

In the same time interval, interested parties can:

- send a new supplementary communication, which fully replaces the one previously transmitted; the last validly transmitted supplementary communication replaces all those previously sent;
- cancel the supplementary communication previously transmitted. This choice involves the cancellation of all supplementary communications previously transmitted with the consequent forfeiture of the facilitation.

As highlighted on the page of the Revenue Agency website dedicated to the facilitation, the supplementary communication transmitted from 28.11.2025 to 2.12.2025 but discarded by the electronic service is also considered timely, provided that it is retransmitted by 7.12.2025. In the event of rejection of the entire *file* (e.g., for "unrecognized authentication code", "supplier's tax code inconsistent with the file's authentication tax code", "non-processable file") the sending of the supplementary communication is not allowed after the date of 2.12.2025.

Maximum amount of tax credit

For the purposes of compliance with the expenditure limit, the maximum amount of the tax credit that can be used by each beneficiary is equal to the tax credit resulting from the supplementary communication, multiplied by the percentage disclosed by the Revenue Agency (obtained by relating the overall expenditure limit to the total amount of tax credits indicated in the supplementary communications).

This measure should be issued by 12.12.2025 (10 days from the expiry of the deadline for submitting supplementary communications).

How to use the tax credit

The tax credit will be usable exclusively in compensation pursuant to [art. 17](#) of Legislative Decree 241/97, by submitting the F24 form exclusively through the telematic services made available by the Revenue Agency, from the working day following the publication of the measure defining the percentage of tax credit actually due, and, in any case, not before the issuance of a second receipt with which it is communicated to the applicants for recognition of the use of the tax credit.

er the single SEZ bonus for the South from 18 November" - Alberti

Il Quotidiano del Commercialista del 28.3.2025 - "Models for investments in FTAs from 1 January to 15 November are ready" - Redazione

Communications for the single SEZ bonus Southern Italy 2025

Eutekne Guides - Direct Taxes - "Bonus investments in the single SEZ of Southern Italy" - Alberti P.

Work

SUBORDINATE EMPLOYMENT

Rights and duties of the worker - Repression of anti-union conduct - Limitation of trade union freedom - Open case (Cass. 11.11.2025 nos. 29737 and 29738)

The conduct sanctioned by [art. 28](#) of Law 300/70 is constructed as a structurally open case, which can be integrated by any conduct capable of preventing or limiting the exercise of freedom and trade union activity or aimed at hindering the free exercise of the right to strike.

The Court of Cassation, with the orders of 11.11.2025 nos. [29737](#) and [29738](#), reaffirmed and applied this principle.

Disapplication of the CCNL before its expiry

With the order of 11.11.2025 no. [29737](#), the judges of legitimacy were called upon to decide a dispute concerning the assessment of the anti-union nature of the employer's conduct consisting in having disappplied, for some of the employees, the CCNL Metalworkers before its natural expiry, applying the CCNL Tertiary to them through a "harmonization agreement" signed with other trade unions.

Confirming the rulings of the judges on the merits, who had declared the company's conduct anti-union, the Supreme Court clarifies that, with reference to collective labour agreements, the possibility of termination belongs exclusively to the contracting parties, i.e. the trade unions and employers' associations which, generally, also regulate the consequences of the termination itself. Therefore, unilateral termination by the employer must be considered unlawful, in the event that the contract has an expiry date.

This principle, the order explains, does not cease even in the event that the collective agreement still in force is replaced by another, unless there is the consent of the original collective parties stipulating it.

Therefore, the conduct of the company in the present case translates into anti-union behavior, since it is detrimental to the prerogatives of the trade union organization stipulating the disappplied agreement.

Failure to involve OO.SS. in the negotiation phase

With the order of 11.11.2025 no. [29738](#), the Supreme Court deals with a case concerning the legitimacy of the conduct of the company that had failed to involve the applicant trade union organization in the phase of contractual negotiations: for years, an agreement had been signed aimed at regulating, among other things, the granting and enjoyment of paid trade union leave; these were, in particular, agreements with a duration of one year, renewed from time to time by agreement between the parties, by virtue of the provision that "[t]he parties plan to hold a meeting by the expiry date", also contained in art. 8 of the last agreement. At the time of renewal, however, the company had expressed its willingness to reduce the duration of the agreement to 6 months, declaring the proposal non-negotiable, thus closing any discussion.

Hearing the case, the Supreme Court declares the employer's conduct to be anti-union.

The judges of legitimacy underline, in the first instance, that there is no obligation on the part of the company to negotiate and stipulate collective agreements with all OO.SS., as well as, at the same time, it is part of the negotiating autonomy to recognize the employer's party the possibility of signing new contracts with unions even different from those that negotiated and signed the previous one; Furthermore, the principle of the necessary equality of treatment between the different trade unions does not apply: the employer does not have the absolute duty to open negotiations for the stipulation of collective agreements with all organizations.

At the same time, however, the Supreme Court clarifies how anti-union conduct can occur where the employer makes a distorted use of his freedom of negotiation, such as to generate an appreciable infringement of the freedom of the excluded trade union organization. It follows that an obligation to negotiate may also arise from a conventional source, i.e. from an agreement by which the collective parties are bound in this sense: in the present case, the presence of the aforementioned Article 8 of the agreement required the parties to negotiate in good faith, with the aim of evaluating, in reciprocal freedom of negotiation, the conditions for a further renewal under the same (or different) conditions or even to acknowledge the impossibility of reaching a new agreement.

Also in this case, therefore, the Supreme Court declares the anti-union nature of the employer's conduct, in the face of the behavior held by the company at the negotiating table, such as to damage the principles of good faith and fairness that must govern this phase.

art. 28 L. 20.5.1970 n. 300

Il Quotidiano del Commercialista of 12.11.2025 - **"Any conduct aimed at preventing or limiting trade union freedom and activity is anti-union"** - Andreozzi

Eutekne Guides - Labour - **"Trade union rights - Repression of anti-union conduct"** - Cherchi V.

Cass. Labour Section 11.11.2025 no. 29738

Cass. Labour Section 11.11.2025 no. 29737

SOCIAL SECURITY

Application for the establishment of a life annuity - Statute of limitations - Commencement of the term - Differentiation - Instructions (INPS circ. 12.11.2025 no. 141)

INPS, with circ. 12.11.2025 no. [141](#), provided instructions on the life annuity pursuant to [art. 13](#) of Law no. 12.8.62 no. 1338 in implementation of the new orientation expressed by the United Sections of the Supreme Court with judgment 7.8.2025 no. [22802](#) on the identification of the moment in which the statute of limitations of the right to obtain the constitution of the life annuity begins to run.

The instructions provided with this circular replace those provided with INPS circular 24.2.2025 no. [48](#), with which the Institute had illustrated the regulatory novelty introduced by Law 13.12.2024 no. [203](#) by providing the relevant instructions.

Applicability of the instructions referred to in INPS Circular No. 141/2025

The provisions provided with INPS circular no. [141/2025](#) apply to applications for the establishment of a life annuity and related appeals submitted:

- as of the date of publication of the same (therefore, as of 12.11.2025);
- before the aforementioned date of publication, which on that date are in stock and not yet defined.

New features of Law 203/2024

Article [30](#) of Law 203/2024 (so-called "related work") introduced paragraph 7 in [Article 13](#) of Law 1338/62, according to which, once both the employer's right to establish the life annuity with INPS (pursuant to [Article 13](#), paragraph 1 of Law 1338/62) and the equivalent right of the employee to replace the employer (pursuant to [Article 13](#), paragraph 1 of Law 1338/62) have been prescribed, and the equivalent right of the employee to replace the employer (pursuant to [Art. 13](#) paragraph 5 of Law 1338/62), the worker may ask INPS for the establishment of the life annuity with the cost entirely borne by him/herself, without prejudice to the burden of proof referred to in paragraph 5 (therefore, to prove the actual existence and duration of the employment relationship and the amount of the remuneration paid).

Principles affirmed by the United Sections

The Cass. SS. UU. n. [22802/2025](#) ruled on the start of the limitation period of the right to the constitution of the life annuity pursuant to [Article 13](#) of Law 1338/62, affirming the principle of law according to which, for the purposes of exercising the right to request INPS the constitution of the life annuity governed by [art. 13](#) paragraph 1 of Law 1338/62, the limitation period runs, for the employer, from the prescription of contributions, while the pension requested by the employee pursuant to the following paragraph 5 of [art. 13](#) begins to be time-barred from when the employer's right to request the constitution of the pension pursuant to [art. 13](#) paragraph 1 has been prescribed.

In fact, the right of the employee to act in place of the employer for the constitution of the life annuity for the United Sections cannot begin to be time-barred before the right of the employer himself to provide for it has ceased.

Non-prescription of the action pursuant to Article 13, paragraph 7 of Law 1338/62

In the light of the orientation expressed by the United Sections, INPS has therefore clarified that, while the right to request the constitution of the life annuity, pursuant to [art. 13](#) par. 1 and 5 - therefore, respectively, the employer's main right to request the constitution of the life annuity in favour of the employee and the employee's right to replace the employer - is subject to prescription, the right to request the constitution of the life annuity referred to in [art. 13](#) par. 7 of Law 1338/62 is not subject to prescription.

Action in place of the employer before the statute of limitations

INPS has also specified that the worker can act in place of the employer who cannot, for other reasons, or does not want to provide for the constitution of the life annuity even before the statute of limitations of the action pursuant to [art. 13](#) par. 1 of Law 1338/62.

In this case, the employee may, in place of the employer, pay the mathematical reserve pursuant to [art. 13](#) para. 5 of this law.

However, the employee must demonstrate the impossibility of obtaining the constitution of the life annuity from the employer, attaching to the application, in the absence of the testimony given by the employer:

- the documentation containing the detailed and reasoned intimation, addressed to the employer, to constitute the life annuity and the expression of the employee's intention to provide it in substitution, except for compensation for damages;
- the documentation containing the detailed and reasoned response of the employer.

If the documentation of the employer's response is missing, the employee may be considered entitled to replace himself

to the employer only if the employer declares that he does not intend to take action pursuant to paragraph 1 of [art. 13](#) or has not been obtained official response because untraceable or silent, carried out any assessment of the merits of the request on the evidentiary merits.

art. 13 L. 12.8.1962 n. 1338

INPS Circular No. 141 of 12.11.2025

Il Quotidiano del Commercialista del 13.11.2025 - "New rules for applications for the constitution of the life annuity" - Gianola

Il Sole - 24 Ore of 13.11.2025, p. 39 - "Unpaid contributions can be remedied without time limit" - Orlando - Prioschi

The Quotidiano del Commercialista of 8.8.2025 - "The right to the constitution of the life annuity is prescribed in sequence" - Gianola

Cass. SS. UU. 7.8.2025 n. 22802

Eutekne Guides - Pensions - "Life annuity" - Gianola G.

Real estate

TRANSFER AND SALE

Tax discipline - Transfers made by private individuals - Establishment of easements following expropriation - Taxation methods (answer to the ruling of the Revenue Agency 7.11.2025 no. 289)

In the answer to ruling 7.11.2025 no. [289](#), the Revenue Agency has assessed the impact of the "new" [art. 67](#) of the TUIR (as rewritten by L. [213/2023](#)) on capital gains arising in the hands of non-entrepreneur natural persons, in the context of expropriation for public utility.

New [Article 67](#) of the TUIR

It should be remembered that [art. 1](#) co. 92 of Law 213/2023 amended the rules on real estate capital gains referred to in [art. 67](#) of the TUIR, sanctioning a different tax treatment for the acts of:

- transfer for consideration of immovable property and real estate rights, which continue to fall under letter b);
- establishment of real rights of enjoyment, which fall under letter h) of the TUIR and, therefore, are taxable regardless of the period of possession of the property.

Subsequently, with a rule of authentic interpretation (and, therefore, of retroactive scope), [art. 1](#) par. 1-bis of Decree-Law 84/2025 provided a criterion for distinguishing "assignments" of rights in rem from "constitutions" of the same, clarifying that "*the income deriving from the ... establishment of other rights in rem of enjoyment of immovable property constitutes a different taxable income pursuant to letter h) of the same paragraph 1 when the settlor retains a right in rem over the immovable property, while it qualifies as a capital gain, taxable pursuant to letters b) and b-bis) of paragraph 1 upon the occurrence of the time conditions provided for therein, if the settlor simultaneously and entirely dives of any real right on the property*".

The present case

The case under question concerned the correct taxation, in the hands of a person acting outside the business activity, of the indemnity received following the voluntary establishment of a predial easement on his land, in the context of an expropriation procedure for public utility.

Especially:

- in 2021, the taxpayer had been notified of the decree authorizing the emergency occupation of the areas concerned;
- in July 2024, the right of easement for the power line was established on the property located in the area affected by the works, owned by the taxpayer;
- for the establishment of the right of easement, the taxpayer was granted an indemnity of 1,014.12 euros pursuant to [art. 44](#) of Presidential Decree 327/2001 (so-called "Expropriations") divided into an advance, collected in 2022, and the balance, received on 17.7.2024, at the same time as the drafting of the deed.

Special rule for expropriations

It should be remembered that, in relation to indemnities received in the context of expropriation procedures for public utility, a specific discipline applies, brought by [art. 35](#) of Presidential Decree 327/2001 (TU "Expropriations"), which

explicitly refers to letter b) of [art. 67](#) of the TUIR the indemnities received, in the context of expropriation proceedings for public utility concerning land, by persons acting outside the company.

In particular, on the basis of this provision, [art. 67](#) par. 1 letter b) of the TUIR applies to the sums received, by non-entrepreneurs, *"by way of compensation for expropriation, or consideration for voluntary transfer or compensation for damages for forced acquisition, of a land where a public work has been carried out, a public housing intervention or an urban infrastructure within the homogeneous types A, B, C and D, as defined by urban planning instruments"*.

With regard to this rule, the C.M. 24.7.98 n. [194](#) had expressly clarified that *"the sums paid as easement indemnity must not be subject to taxation, as in the cases in question the taxpayer retains ownership of the asset"*.

New interpretation

Instead, answer no. [289/2025](#) considers the previous clarification to have been superseded after the reform of [art. 67](#) of the TUIR.

In practice, according to the Administration, the new wording of [art. 67](#) par. 1 letter h) and [art. 9](#) par. 5 of the TUIR would entail the attributability to letter h) also of the indemnity received by the taxpayer for the establishment of easements on the land following expropriation proceedings for public utility, given that the applicability, in such a case, would be excluded of letter b) which, from 1.1.2024, can only apply to cases of "assignment" and not of the establishment of rights in rem.

On the basis of this reasoning, the Administration concludes, therefore, that the balance of the indemnity, received by the applicant taxpayer in 2024, *"following the signing of the notarial deed for the establishment of the right of voluntary easement for the power line on the property located in the area affected by the works"* of public utility, should be taxed as different income pursuant to letter h) of [art. 67](#) of the TUIR.

Criticality

From the conclusions of the Revenue Agency, a new "interpretation" of the relationship between [art. 35](#) of the Expropriation Act and [art. 67](#) of the TUIR emerges: answer [289/2025](#), in fact, excludes a literal interpretation of [art. 35](#) of Presidential Decree 327/2001, according to which the indemnities from "expropriation" (in the broadest sense) could be relevant exclusively pursuant to letter b) and not outside it.

[art. 35 DPR 8.6.2001 n. 327](#)

[art. 67 DPR 22.12.1986 n. 917](#)

Answer to the Revenue Agency ruling 7.11.2025 no. 289

Il Quotidiano del Commercialista del 8.11.2025 - "If the expropriation constitutes the easement, the indemnified accrues income other than to be taxed" - Mauro - Sanna

Il Sole - 24 Ore of 8.11.2025, p. 25 - "Expropriations, voluntary servitude generates different incomes"

- Busani A. Guide Eutekne - Direct Taxes - "Expropriation indemnity" - Latorraca S. - Zeni A.

Read Highlights

FISCAL

REVENUE AGENCY PROVISION 21.3.2025 NO. 142285

FISCAL

ASSESSMENT - ASSESSMENT AND CONTROLS - Payment service providers - Communication of electronic payment data to the Revenue Agency - New implementing provisions

Art. 22 co. 5 last sentence of Legislative Decree 26.10.2019 n. 124, conv. Law no. 157 of 19.12.2019, introduced the obligation, for operators who make electronic payment instruments available to merchants, to electronically transmit to the Revenue Agency, also through the company PagoPA S.p.a., the identification data of the aforementioned electronic payment instruments as well as the total amount of daily transactions carried out using the same instruments.

The methods for implementing these communications have been defined by provv. Revenue Agency 30.6.2022 no. 253155, as amended by the subsequent provision. 2.9.2022 n. 340401.

In order to improve the content of communications, this provision has defined the new rules for the communication of electronic payment data in implementation of the aforementioned Article 22, paragraph 5 of Decree-Law 124/2019.

Stakeholders

The reporting obligation concerns authorised payment service providers (PSPs), referred to in art. 1 paragraph 1 letter g) of Legislative Decree 27.1.2010 n. 11 (e.g. banks, post offices, electronic money institutions, etc.), who:

- carry out their activities in the national territory;
- make available to merchants, through an agreement agreement, tools for accepting electronic payments.

For the purposes under consideration:

- "operator" means the person who carries out a business, art or profession activity, making use of physical and/or virtual interaction points;
- 'acquiring agreement' means the contract between an authorised payment service provider and a merchant for the acceptance and processing of payment transactions based on a card or other traceable payment instrument, which result in a transfer of funds to the merchant as consideration for the supply of goods and services.

Data to be communicated

Those payment service providers must report:

- their tax code;
- the tax code and, if available, the VAT number of the operator;
- the unique code of the agreement agreement with the operator;
- the identification of the agreement agreement as communicated to the archive of financial reports;
- the unique identifier of the POS through which the merchant accepts the electronic transaction; "POS (Point of sale)" means the electronic device that allows payments to be made by electronic money, i.e. by credit, debit or prepaid cards;
- the type of POS used (physical, virtual);
- the type of transaction, distinguished between payment and payment reversal;
- the accounting date of electronic transactions;
- the total daily amount of electronic transactions carried out by the merchant;
- the daily number of electronic transactions carried out by the merchant.

Methods of data communication

The obliged parties communicate the aforementioned data:

directly to the Revenue Agency, through the Data Flow Exchange System (SID);

- according to the telematic methods and technical specifications attached to this measure.

Any changes to the technical specifications will be published in the appropriate section of the Revenue Agency's website and will be communicated on the same website.

Terms of transmission

The data must be transmitted monthly, by the last working day of the month following the reference month.

For the purposes in question, Saturday is considered a non-working day; however, communications received by the last day of the month will not be considered late.

Received

The transmission is considered to have been made following the positive result of the processing, communicated by means of a processing result (receipt).

The receipt states:

1. detailed information on the outcome of the communication;
2. the checks carried out and the types of results resulting from the processing.

Resending discarded communications

In the event that the receipt shows the total or partial rejection of the communication, the obliged parties must send within 5 working days the data relating to the transactions that have not been acquired.

Yearly Summary

The Revenue Agency will annually provide each obliged party with a "snapshot of consistency" of the data received, in order to verify correct compliance.

In the event of discrepancies found, the obliged party must correct, possibly supplementing, the data already transmitted with specific correction communications.

Expiration

The new communication rules provided for by this provision will apply from 1.1.2026, replacing those defined by the aforementioned provisions of the Revenue Agency 30.6.2022 no. 253155 and 2.9.2022 no. 340401, which are expressly repealed.