Simplifications for businesses and citizens - Main changes in Law no. 182 of 2.12.2025

info@bgsm.it – www.bgsm.it
Via F. Ferrucci, 57 – 59100 Prato (PO) – Tel. 0574/575795

1 INTRODUCTION

With Law no. 182 of 2.12.2025, published in the *Official Gazette no.* 3.12.2025 no. 281, numerous provisions have been provided for the simplification and digitization of procedures in the field of economic activities and services in favor of citizens and businesses.

The provisions of Law no. 182 of 2.12.2025 enter into force on 18.12.2025, the fifteenth day following its publication in the *Official Gazette.*

The main innovations of Law no. 182 of 2.12.2025 are analysed below.

2 EXTENSION OF THE SUSPENSION OF DEPRECIATION TO THE 2024 FINANCIAL STATEMENTS

Art. 9 of Law 182/2025 provides for the possibility, for entities that prepare the financial statements according to the provisions of the Civil Code, to suspend the depreciation of tangible and intangible assets also in the financial statements relating to the current financial year as at 31.12.2024.

It is understood that, in the face of the suspension, it is necessary to:

- allocate profits corresponding to the depreciation portion not carried out to an unavailable reserve;
- provide specific information in the Notes to the Financial Statements.

From a tax point of view, the deductibility of the depreciation portion is allowed (this is an option), both for IRES and IRAP purposes, regardless of whether it is charged to the income statement.

Critical profiles

The provision presents critical profiles with reference to entities with a business year coinciding with the calendar year, since, on the one hand, the 2024 financial statements, in most cases, have already been approved and published at the Register of Companies and, on the other hand, the deadlines for submitting the relevant tax return have expired.

On the other hand, for entities whose financial year does not coincide with the calendar year, whose financial statements for the current financial year as of 31.12.2024 have not yet been approved (who, therefore, could resort to the suspensionof depreciation), the possibility of deducting the suspended depreciation portion extra-accounting seems currently precluded by the fact that the 2025 INCOME forms no longer contain the appropriate code that allowed the downward variation to be made.

3 NEW PROCEDURE FOR THE CUMULATION OF FEED-IN TARIFF INCENTIVES WITH THE "TREMONTI AMBIENTALE"

Art. 43 of Law 182/2025 intervenes on the cumulation of energy tariff incentives in relation to tax relief for environmental investments (so-called "Tremonti ambientale").

3.1 ORIGINAL PROCEDURE

Article 36 of Legislative Decree no. 124 of 26.10.2019, converted into Law no. 157 of 19.12.2019, made it possible for SMEs benefiting from the tax relief on environmental investments provided for by art. 6 par. 13 - 19 of Law no. 388 of 23.12.2000 (the so-called "Tremonti ambientale"), to also maintain the right to benefit from the incentive tariffs recognized by the GSE for the production of electricity from photovoltaic plants, to the payment of a sum determined by applying the pro tempore tax rate in force to the downward variation made in the declaration relating to the tax relief for environmental investments .

3.2 NEW PROCEDURE

It is now established that taxpayers who have not availed themselves, on the date of entry into force of Law 182/2025 (18.12.2025), of the aforementioned definition referred to in art. 36 paragraph 2 of Decree-Law 124/2019, can continue to benefit from the incentive tariffs recognized by the Energy Services Manager (GSE) in implementation of the Ministerial Decree of 6.8.2010, the Ministerial Decree of 5.5.2011 and the Ministerial Decree of 5.7.2012 (respectively III, IV and V energy tariff) exclusively upon submission, within the peremptory deadline of 16.2.2026 (60 days from the date of entry into force of Law 182/2025), of a specific application to the GSE, with which they accept the application of:

- compensation, from the incentive tariffs, of the amount corresponding to the tax benefit enjoyed pursuant to art. 6 par. 13 - 19 of Law 388/2000, certified by a qualified and independent professional, according to the criteria established by the GSE. The amount to be offset is determined by applying the pro tempore tax rate in force to the downward variation made in the declaration relating to the tax relief for environmental investments ;
- a 5% reduction in the incentive tariffs due for the entire period of validity of the agreement signed with the GSE.

The GSE, within 10 days of the date of entry into force of Law 182/2025, publishes on its institutional website the operating procedures for submitting the application.

Effects on pending judgments

The aforementioned application to the GSE has effects on all pending judgments, both tax and administrative. Pending payment of the sums to be paid by way of set-off, the judge suspends the trial.

The extinction of suspended judgments is subject to:

- the full compensation of the sums due within the expiry date of the relevant agreement signed by the GSE;
- the unconditional acceptance of the reduction of incentive tariffs;
- the payment in cash, by the taxpayer, of any difference between the amount due and the sums that can actually be offset through the incentive tariffs.

These conditions must be certified by the GSE in order for the process to be extinguished.

The GSE shall also certify any failure to complete the definition, also for the purpose of resuming the tax and administrative processes previously suspended.

The judge, having verified the effective completion of the definition with the production of the relevant documentation in court, declares the trial extinguished with compensation for the costs of the litigation.

4 ELECTRONIC INVOICES - CODE RELATING TO THE PRODUCTS FOR WHICH ONE OF THE SINGLE NATIONAL COMMISSIONS FOR AGRICULTURAL SUPPLY CHAINS IS ACTIVE

Art. 33 of Law 182/2025 provides that electronic invoices concerning the sale of products for which one of the Single National Commissions (C.U.N.) is active must contain an identification code for each product subject to transaction, in order to ensure transparency in commercial relations in the supply chain.

It should be noted that the Single National Commissions for the "most representative supply chains of the agricultural-food system" were established in order to ensure transparency in contractual relations between market operators and in the formation of prices (see Article *6-bis* of Legislative Decree 51/2015).

The information relating to the transactions will be sent, anonymously and in aggregate mode, to the technical secretariat of each of the Commissions, which will prepare the information *reports* containing the market data collected (art. 6 co. 2 of the decree of the Ministry of Agricultural, Food and Forestry Policies 31.3.2017 n. 72).

Effectiveness

The provision in question is effective until 31.12.2026.

Implementing measure

By 18.3.2026 (three months from 18.12.2025, the date of entry into force of Law 182/2025), the Revenue Agency will have to issue a special provision in order to implement the rule.

5 SENDING OF FEES THROUGH ADVANCED COLLECTION SYSTEMS - REPEAL

Article 72, paragraph 1, letter b) of Law 182/2025 provides for the repeal of paragraph 5-bis of Article 2 of Legislative Decree 127/2015 on the storage and electronic transmission of payment data.

This provision established that VAT taxable persons who carry out transactions referred to in art. 22 of Presidential Decree 633/72 and who make use of advanced systems for the collection of considerations, through debit and credit cards and other forms of electronic payment, from 1.7.2022 can fulfill the obligation of electronic storage and transmission of data referred to in art. 2 co. 1 and 2 of Legislative Decree 127/2015. The rule referred to a provision of the Revenue Agency for the definition of the technical rules for sending data and the technical characteristics of advanced collection systems suitable for the purpose.

However, the implementation of this framework proved to be complex from an operational point of view as economic operators would have had to incur significant costs to adapt the telematic recorders and electronic payment systems used. The implementing measure, therefore, was never issued.

New tools for sending fees

It should also be considered that pending the implementation of this regulation, new tools, less complex than telematic recorders, have been introduced for the fulfilment of the obligation to send the fees. In fact, art. Article 24 of Legislative Decree no. 1 of 8.1.2024 provided for the possibility of storing and transmitting fee data through *software solutions* that guarantee the security and inalterability of the data, solutions that can be installed on the so-called "*smart-POS", as well as on other devices (e.g. PCs,* smartphones*,* tablets*).*

As noted in the report accompanying the draft law on simplifications, the use of *software solutions* will make it possible to pursue the same purposes as art. 2 co. 5-bis of Legislative Decree 127/2015 but providing for simpler solutions from a technical point of view.

6 SIMPLIFICATIONS IN THE FIELD OF EMPLOYMENT OF FOREIGNERS

Law 182/2025 intervenes in the field of immigration, providing for simplification measures applicable in the event of entry of foreign citizens into Italy for work reasons.

In summary, the law introduces facilitative measures:

- in the context of the procedures for the issuance of residence permits for subordinate employment reasons and work clearance for foreigners (art. 4);
- for the purposes of verifying the requirements for the issuance of the aforementioned authorization (art. 20);
- for the entry of highly qualified foreign workers (art. 21).

6.1 MEASURES ON THE ISSUANCE OF RESIDENCE PERMITS AND WORK CLEARANCES FOR FOREIGNERS

Art. 4 of Law 182/2025 amends Legislative Decree 25.7.98 no. 286, introducing some simplifications in the procedures for issuing residence permits for subordinate employment reasons.

First of all, art. 5-bis co. 1 of Legislative Decree 286/98 is amended, now requiring that the residence contract for subordinate work contains a guarantee from the employer about the availability of accommodation for the worker that falls within the parameters relating to the minimum height and hygienic-sanitary requirements provided for by Ministerial Decree 5.7.75, replacing the previous reference to the minimum parameters provided for public housing housing.

Secondly, art. 22 of the aforementioned Legislative Decree 286/98, which establishes the obligation for the employer who intends to hire a foreign worker to transmit to the Single Immigration Desk the documentation relating to the accommodation arrangement for the worker. In fact, it is established that this obligation can be fulfilled by self-certification in the event that the accommodation is represented by the permanent dormitories of the construction site or by simple indication of the host structure if it is a hotel or accommodation facility however named.

Finally, by introducing the new paragraph 5-quarter to art. 22 of Legislative Decree 286/98, the maximum term for the issuance of the authorization for subordinate work by the Single Immigration Desk in the case of entry and stay for subordinate work of foreigners participating in professional and civic-linguistic training programs in their countries of origin is reduced from 60 to 30 days.

6.2 VERIFICATION OF THE REQUIREMENTS FOR THE ISSUANCE OF THE WORK AUTHORIZATION FOR FOREIGNERS

Article 20 of Law 182/2025 intervenes in the context of verification activities for the purpose of issuing work clearance for foreigners, amending Article 24-bis of Legislative Decree 286/98.

In detail, the provision in question:

- entrusts the verification of the requirements required by current legislation for the purpose of hiring foreign workers not only to the employers' organizations that are comparatively more representative at national level, but also to the territorial structures attached to them, as well as, as already provided, to professionals qualified to provide labor consultancy pursuant to art. 1 of Law 12/79;
- provides that the applications excluded from the asseveration which, in general, is issued following the positive outcome of the checks required for the recruitment as employees of citizens of States not belonging to the European Union (as well as stateless persons), are not only those submitted by the employers' organizations that are comparatively more representative at national level, but also those presented by the territorial structures attached to them.

In any case, the aforementioned employers' organizations must have signed a special memorandum of understanding with the Ministry of Labor with which they undertake to ensure compliance by their members with the required requirements.

6.3 MEASURES ON THE ENTRY OF HIGHLY SKILLED WORKERS

Article 21 of Law 182/2025 amends Article 27-quarter, paragraph 6 of Legislative Decree 286/98, which defines the rules for the entry and stay in Italy of highly qualified workers.

In particular, the deadline within which the Single Immigration Desk must issue the authorization, or communicate its rejection, following the application submitted by the employer to work for highly qualified foreign workers, is reduced from 90 to 30 days.

7 NEW FEATURES ON WAGE SUBSIDIES

Art. 22 of Law 182/2025 intervenes in the field of social safety nets by integrating the discipline referred to in art. 8 of Legislative Decree 148/2015, where it provides for the worker benefiting from CIGO or CIGS the obligation to notify INPS of any employment or self-employment activities outside the employment relationship subject to the same treatment.

In detail, the regulatory intervention in question introduces an obligation for the worker to communicate also towards the employer who is the beneficiary of the same wage subsidy intervention. The provision also specifies that this communication must be made immediately after the start of the work activity.

8 OCCASIONAL WORK IN AGRICULTURE - EXTENSION

Art. 23 of Law 182/2025 extended until 31.12.2025 the occasional fixed-term work in agriculture (so-called "LOAgri"), introduced by art. 1 co. 343 - 354 of Law 197/2022 (2023 Budget Law) for the two-year period 2023-2024 only.

Agricultural services of occasional fixed-term employment refer to activities of a seasonal nature lasting no more than 45 days per year for each worker.

In the communication to the Employment Centre, the aforementioned 45 days of maximum permitted performance are calculated by taking into consideration only the presumed days of actual work and not the duration of the employment contract itself, which can have a maximum duration of 12 months.

8.1 PURPOSE OF THE EXTENSION

The extension of the applicability of the LOAgri discipline until 31.12.2025 aims to limit the phenomenon of irregular work in agriculture, allowing agricultural enterprises to make use of simplified methods for finding labor.

8.2 OFFICIAL CLARIFICATIONS

It should be noted that the first indications regarding the application of the rules governing the LOAgri were provided with INPS circ. 12.12.2023 no. 102.

9 AMENDMENTS TO THE RULES ON THE RETURN OF DONATED PROPERTIES

Art. 44 of Law 182/2025 amended the discipline of the action for the restitution of donated properties, which can be exercised by forced heirs harmed by the deceased's dispositions, eliminating the possibility of requesting third party purchasers for the return of the properties that the donee of the *deceased* has alienated to them.

In particular, pursuant to the reformed Article 563 of the Italian Civil Code, the forced heir will no longer be able to obtain the assets donated by *the deceased* by requesting their return to the third party purchasers of the donee, but will be able to:

- request the return of the property to the donee;
- if the property has been sold, receive a cash compensation from the donee (provided that the assets are capacious).

If the donee is wholly or partially insolvent, the successor in title is required to compensate the forced heirs free of charge in cash within the limits of the advantage obtained by him.

Therefore, third parties who have received the property in turn by free deed could still be called upon to compensate the forced heirs in money. Only those who have purchased "for consideration" would actually be spared from the risk of having to compensate the injured parties.

Transcript of donation reduction applications

The new art. 563 of the Italian Civil Code is without prejudice to the provisions of art. 2652 par. 1 n. 1) of the Italian Civil Code, therefore the action for reduction of the donation is enforceable against those who acquire rights from the donee with a deed transcribed after the registration of the request for reduction.

9.1 EFFECTIVE DATE

The new rules will apply to successions opened after 18.12.2025 (date of entry into force of Law 182/2025), therefore to deaths that occurred from that date, regardless of the date of the donation.

9.2 TRANSITIONAL ARRANGEMENTS

For successions opened earlier, on a transitional basis it is provided that the forced heirs may still bring an action for restitution against the successors in title from the donees, provided that:

- by 18.6.2026 (six months from the date of entry into force of Law 182/2025), notify and transcribe, against the donee and his successors, an out-of-court deed of opposition to the donation (pursuant to Article 563 par. 4 of the Italian Civil Code) or have already done so;
- the request for reduction of the donation has already been notified and registered or this is done by the aforementioned date of 18.6.2026.

Otherwise, the new rules also apply to successions opened before 18.12.2025 (entry into force of Law 182/2025), six months after its entry into force.

10 TRANSCRIPTION IN PUBLIC REGISTERS OF TACIT AND PRESUMED ACCEPTANCE OF INHERITANCE

Art. 41 of Law 182/2025, through the amendment of art. 2648 of the Italian Civil Code, introduced the possibility of registering the acceptance of the inheritance even when there is no formal act of acceptance and, in particular:

- when the acceptance takes place tacitly pursuant to art. 476 of the Italian Civil Code, i.e. through the performance of an act of the person called to the inheritance that necessarily presupposes his willingness to accept and that he would not have the right to do except in his capacity as heir;
- or in the event of so-called presumed acceptance or "*ope legis*" as a result of the possession of the inheritance assets, pursuant to art. 485 of the Italian Civil Code.

To obtain the transcription, the heir or his successor in universal title must produce a declaration in lieu of an affidavit in the form of a public deed or a notarized private deed certifying the acceptance in the aforementioned ways.

11 HALVING OF THE TERMS FOR THE DECLARATION OF ABSENCE AND PRESUMED DEATH

Art. 38 of Law 182/2025 amended arts. 49 and 58 of the Italian Civil Code as a function of halving the terms, respectively, for the declaration of absence and presumed death of the person.

Specifically:

- in the new Article 49 of the Italian Civil Code, the term after which it is possible to ask the judicial authority to declare the absence is reduced to one year (instead of the previous two) from when there is no more news of the deceased;

- The new Article 58 of the Italian Civil Code identifies five years (instead of the previous ten) from when there is no more news of the absent or missing person, the term after which the entitled persons can request the judicial declaration of the presumed death.

12 BUILDING PERMIT WITH SILENCE-CONSENT FOR LISTED BUILDINGS

Art. 40 of Law 182/2025, amending art. 20 co. 8 of Presidential Decree 380/2001 (Consolidated Building Act), allows, under certain conditions, the formation of silence-consent on the application for building permit even for buildings subject to constraints relating to the hydrogeological, environmental, landscape or cultural structure.

In particular, with regard to these listed properties, it is provided that:

- For the procedure for issuing the building permit, art. 14 et seq. of Law 241/90, and in particular the discipline on the service conference;
- if the deadline for the adoption of the measure has expired unnecessarily (in the face of the inertia of the proceeding Public Administration), the application for a building permit is deemed to have been given tacit consent, but only in the event that, for the same intervention, the relevant formal authorization, clearance or other acts of consent have already been acquired and are valid, however denominated, provided for by current legislation and issued by the authority responsible for the care of the aforementioned interests on the design documents subject to the application for building permit.

13 SIMPLIFICATION OF THE MODERNIZATION AND REDEVELOPMENT OF THE "*STAFF HOUSES*" INTENDED FOR WORKERS IN THE TOURISM-ACCOMMODATION SECTOR

Article 12 of Law 182/2025 amended Article 14 of Decree-Law 95/2025 by adding the new paragraph 2-bis.

The supplementary intervention appears to be animated overall by the intention of simplifying and facilitating the concrete implementation of urban or building renovation interventions or the demolition and reconstruction of the so-called "*staff houses*" intended for workers in the tourism-accommodation sector by the companies benefiting from the contributions paid for this purpose pursuant to art. 14 co. 1 of Legislative Decree 95/2025.

13.1 IMPLEMENTATION WITH CERTIFIED NOTIFICATION OF START OF ACTIVITY

In particular, it is envisaged that interventions started by 31.12.2026 benefit from the simplified procedure referred to in art. 10 co. 7-ter of Decree-Law 76/2020 and, therefore, similarly to what is provided therein for the construction or redevelopment of social infrastructures, they can be carried out with the certified notification of the start of activity (SCIA).

The company is thus freed from the uncertainty of the times deriving from an authorization process subject to a building permit.

13.2 CONSTRAINT AND CHANGE OF INTENDED USE

It is specified that, for these purposes:

- there is a ten-year constraint on intended use;
- the change of intended use of buildings, functional to the use of such buildings for the purposes referred to in paragraphs 1 - 4 of art. 14 of Decree-Law 95/2025, is subject to the discipline of the change of urbanistic use provided for by art. 23-ter of Presidential Decree 380/2001 (Consolidated Building Act), for individual real estate units.

13.3 COMPLIANCE WITH THE CODE OF CULTURAL HERITAGE

It is specified that the provisions of Legislative Decree 42/2004 (Code of Cultural Heritage and Landscape) remain unaffected.

13.4 AGREEMENTS TO BE ENTERED INTO WITH CAR PARK MANAGEMENT BODIES OR ENTITIES

The new paragraph 2-bis of art. 14 of Decree-Law 95/2025 establishes the obligation for the beneficiaries of the contributions referred to in paragraph 1 to enter into special agreements with entities or parking managers, which, taking into account the intended use of the property, as resulting from the change, and the number of potential subjects housed in the property, are suitable for mitigating the increase in the urban load.

14 SINGLE FEE - EXEMPTION FOR PLATES OF ECONOMIC ACTIVITIES AND CONSTRUCTION SITES

Art. 8 of Law 182/2025 extends the exemption from the single property fee provided for by art. 1 co. 833 letter l) of Law 160/2019, in order to include in the scope of application of the facilitation:

- also the plates of the exercise of commercial activities and the production of goods or services (in addition to the signs, already subject to exemption *before* the amendment);
- with regard also to the construction sites where these activities are carried out (in addition to the locations, already included in the exemption prior to the amendment).

Therefore, in light of these amendments, the following are exempt from the single fee pursuant to art. 1 co. 833 letter l) of Law 160/2019:

- plates as well as signs for the exercise of commercial activities and the production of goods or services;
- that distinguish the site or construction site where the activity to which they refer is carried out;
- provided, in any case, that they have a total area of up to 5 square meters.

15 NOMINATIVE ADMISSION TICKETS FOR ENTERTAINMENT ACTIVITIES - EXCLUSION OF AMUSEMENT PARKS

Art. 67 of Law 182/2025 excludes amusement parks from the discipline that provides for the nominativeness of access tickets to entertainment activities.

15.1 OBLIGATION TO BE NAMED FOR ADMISSION TICKETS

Specifically, Law 182/2025 amends art. 1 co. 545-bis of Law no. 232 of 11.12.2016 which, starting from 1.7.2019, as part of the measures to combat the phenomenon of the so-called "*secondary ticketing*" (i.e. the placement of tickets for entertainment activities purchased massively and subsequently resold at higher prices than those displayed on the ticket), has established that:

- tickets issued for access to entertainment activities that take place in facilities with a capacity of more than 5,000 spectators must bear the name and surname of the person who uses them;
- Access to the performance area is subject to personal recognition, through controls and effective identity verification mechanisms.

In the event of a mismatch between the name of the purchaser and that of the person using it, the admission ticket is cancelled without any refund.

15.2 EXCLUSIONS FROM THE NOMINATION REQUIREMENT

The third sentence of the aforementioned Article 1, paragraph 545-bis of Law 232/2016 already expressly excluded certain entertainment activities from the aforementioned discipline:

- the traveling show;
- opera, symphonic and chamber music performances, prose, jazz, ballet, dance, contemporary circus;
- carnival events, masked courses, historical re-enactments, jousts and similar events.

As a result of art. 67 of Law 182/2025, it is specified that amusement parks are also excluded from the aforementioned obligation to issue nominative access tickets.

15.3 SPORTING EVENTS

The provisions on sporting events remain unaffected, for which the specific sector regulations continue to apply.