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DIRECT TAXES

General provisions - Deductible charges - Superbonus - Communication of the option for the assignment of the credit or the discount on the invoice - Error of the option in the communication (answer to the Revenue Agency ruling 24.11.2025 no. 295)

As an alternative to the use of "construction" deductions in the tax return, [art. 121](#) of Decree-Law 34/2020 provided for the possibility of opting for the so-called "discount on the consideration" and the assignment of the tax credit relating to the deduction due. The option could be exercised, by sending the appropriate Option Communication to the Revenue Agency, in relation to expenses incurred from 2020 to 2024 for the *bonuses* provided for by [art. 121](#) co. 2 of Decree-Law 34/2020 other than the *superbonus*, but also in relation to expenses incurred in 2025 if they entitle them to the *superbonus* referred to in [art. 119](#) of Decree-Law 34/2020 (after 17.2.2023, options are possible under certain conditions provided for in [art. 2](#) of Decree-Law 11/2023, [art. 2](#) and [3](#) of Decree-Law 212/2023 and [art. 1](#) of Decree-Law 39/2024).

Correction of errors in communication

To opt for the transfer or discount on the consideration, the appropriate Communication must be sent to the Agency, using the form approved by the provision. Revenue Agency 3.2.2022 n. [35873](#) or provv. Revenue Agency 7.8.2025 n. [321370](#) if it concerns expenses incurred in 2025 that entitle you to the *superbonus*.

Errors may have been made in filling out this Communication which, depending on the case, may be considered "substantial" or "formal" according to the indications contained in the Revenue Agency Circular 6.10.2022 no. [33](#).

Following these indications from the Tax Administration, however, the possibility of correcting "substantial" errors by adhering to the so-called "remissione in *bonis*" referred to in [art. 2](#) par. 1 of Decree-Law 16/2012 has been suppressed by [art. 2](#) of Decree-Law 39/2024 and, in fact, it is no longer possible to resort to the "amnesty" for option communications for "building" interventions referred to in [art. 121](#) of Legislative Decree 34/2020 as of 30.3.2024.

Error in the indication of the type of option

In the answer to ruling 24.11.2025 no. [295](#), the Revenue Agency specified that, if in the option communication, referred to in [art. 121](#) of Decree-Law 34/2020, the box provided for the "assignment of the credit" was erroneously ticked instead of the one referring to the "invoice discount", the error is "substantial" and cannot be corrected by the customer by sending the PEC to the Tax Administration, As allowed, in circ. [33/2022](#), for formal errors.

In the present case, the invoices issued by the supplier to the customer correctly indicate the "invoice discount" option, but in the compilation of the communication form, in box C "Option" of section I "Beneficiary", box B "Assignment of the tax credit" was ticked, instead of the correct box A "Contribution in the form of discount".

To correct the type of option, the tax credit did not have to be accepted by the transferee and a new corrected communication should have been transmitted, normally by the deadline of 16 March of the year following that in which the expenses were incurred.

In the hypothesis examined by the Tax Administration, the credit appears to have been accepted and the terms within which it was possible to transmit the option communication for expenses incurred in 2024 have expired (as mentioned above, from 30.3.2024 the institution of the "remission in *bonis*" is no longer applicable).

According to the clarifications of answer no. [295/2025](#), however, this substantial error does not cause the customer to lose the right to benefit from the deduction in the form of the option he has chosen and therefore does not determine the non-existence of the tax credits that have arisen against it in the supplier's "tax drawer", it being understood, however, that, being tax credits deriving from the transfer option, rather than from the discount option, the supplier becomes the first assignee of the tax credit and, therefore, will be able to assign it in turn only to qualified entities (i.e. banks and financial intermediaries, companies belonging to a banking group, as well as insurance companies authorized to operate in Italy) as provided for by [art. 121](#) par. 1 letter b) of Legislative Decree 34/2020.

Answer [295/2025](#), therefore, implicitly confirms the indications provided in the Revenue Agency circ.

23.6.2022 n. [23](#), § 5.7, according to which in the event that it is intended to opt for the assignment of the tax deduction due for the execution of "building" interventions, the taxpayer/natural person can pay by bank transfer the consideration indicated on the invoice reduced by the amount of the credit "assigned" to the supplier, as a sort of "financial compensation" is carried out upstream between the consideration due by the customer to the supplier (for deductible expenses incurred without the option of discount on the consideration) and consideration due by the supplier to the customer for the purchase of the tax credit corresponding to the deduction on which the customer exercises the option of assignment in favor of the supplier himself.

In conclusion, once the tax credit has been accepted by the transferee, if the deadlines within which to submit the communication referred to in [art. 121](#) of Decree-Law 34/2020 have expired, the choice of the option indicated cannot be changed.

The assignee of the tax credit, however, can continue to use it in compensation in the F24 form or can assign it to qualified entities in accordance with the indications on the number of transfers and on the transferees established by letter b) of [art. 121](#) par. 1 of Decree-Law 34/2020.

art. 121 co. 1 DL 19.5.2020 n. 34

Answer to the Revenue Agency ruling 24.11.2025 no. 295

Revenue Agency Circular 6.10.2022 no. 33

Eutekne Guides - Direct Taxes - "Superbonus - Assignment of the deduction and discount on the consideration" - Zeni A.

Eutekne Guides - Direct Taxes - "Energy Requalification - Assignment of the deduction and discount on the consideration" - Zeni A.

Il Quotidiano del Commercialista of 25.11.2025 - "The error in the communication of the option is substantial but the credit remains valid" - Zanetti - Zeni

DIRECT TAXES

General provisions - Application of the tax to non-residents - Non-resident flight personnel - Taxation criteria (legal advice Revenue Agency 25.11.2025 no. 15)

Legal advice from the Revenue Agency 25.11.2025 no. [Article 15](#) clarified that, in order to assess the share of the work that is considered to be performed in Italy by non-resident flight personnel (in this case, pilots) operating on international routes involving Italy, the share of the service physically performed in Italy is considered, including Italian airspace for these purposes. This portion is taxable in Italy pursuant to domestic regulations, and in this case art. [23](#) co. 1 letter c) of the TUIR.

International routes that partially affect Italy

The question posed to the Revenue Agency concerned only the internal provisions, and not the conventional ones (in turn specific to the aviation sector). In this sense, the notion of "*international routes that partially affect the territory of the Italian State*" is to be understood in an atechanical sense and not necessarily linked to the notion of "international traffic" present instead in the OECD model and in the various Treaties stipulated by Italy.

It should affect not only flights arriving or departing from Italian airports (e.g. Turin - Paris, Rome - New York), but also flights that simply transit through Italian airspace (e.g. London - Jeddah, Dubai - Barcelona, and so on).

In this sense, the Revenue Agency's response differs significantly from what was proposed by the applicant association, according to which only income deriving from work carried out on domestic flights, i.e. on flights departing and arriving in Italy, should have been considered as produced in Italy by non-residents; according to this prospect - as mentioned not accepted by the Tax Administration - all work carried out on international flights, departing from or arriving from Italy, should have been exempt from taxation.

In many cases (and in the vast majority of situations of "passing" flights, such as the examples given above of London - Jeddah or Dubai - Barcelona) the Italian taxation is removed in the hands of non-residents with the use of double taxation treaties.

From a practical point of view, the methodology envisaged is to consider the relationship between the hours of work performed in Italy, including Italian airspace, and the total hours of work in the year.

Lack of amnesty for the past

A reading of the application reveals a situation in which remarks have emerged on the part of airlines as withholding agents for the incorrect application of the provisions in question. Although, as mentioned, the answer represents the first official document on the subject, the Agency considered the sanctions for previous conduct not to be inapplicable, presumably (but this is not explicit) by virtue of the fact that the principle could be deduced from the textual data of [art. 23](#) par. 1 letter c) of the TUIR.

Reflections on the regime of the repatriates

On the issue of the territoriality of work on board ships and aircraft in international traffic, Circ. no. [33/2020](#), in § 7.2, to identify the criteria for assessing the prevalence of the performance of the activity in Italy, a necessary requirement to benefit from the benefit for repatriates. On that occasion, the Agency specified that the condition of prevalence is met if the activity is carried out on national air routes, or on the ground on Italian territory, for at least 183 days. The criterion is therefore that of the spatial location of the activity (flying on national routes, or on the ground in Italy), regardless of factors such as the armament base of the aircraft or the brands of the aircraft itself.

However, this interpretation seemed to forget that even part of the international traffic can be considered "lent" on Italian territory, thus excluding benefits if the work activity is not considered to be performed by the repatriated mainly in Italian territory in the sense outlined by the same circular. It must be said that the negative effects in terms of recognition of the tax benefit were mitigated by the fact that the rests - relatively large by virtue of the need to ensure the physical efficiency of the crew - were relatively large - are counted among the 183 "Italian" days (circ. no. [17/2017](#), § 3.3).

Legal advice no. 15/2025, on the other hand, recognizes the proportion between the Italian and foreign "flown" as a criterion for the interpretation of [art. 23](#) of the TUIR, whose "mirror" reading also has potential effects on the assessment of the prevalence of the activity for tax relief purposes.

art. 23 DPR 22.12.1986 n. 917

art. 51 DPR 22.12.1986 n. 917

Legal advice Revenue Agency 25.11.2025 n. 15

LITIGATION

Tax process - Telematic process - Hearing via remote connection - Operating procedures (DM 24.11.2025)

With the Ministerial Decree [of 24.11.2025](#) (published in the *Official Gazette* no. 26.11.2025 no. 275) the new technical-operational rules relating to the remote hearing referred to in [art. 34-bis](#) of Legislative Decree 546/92 are dictated.

The new provisions apply from 1.1.2026 for electronic trials initiated before the Tax Justice Courts of first and second instance.

In particular, pursuant to [art. 6](#) of the Ministerial Decree of 24.11.2025, this decree "*applies to remote hearings, the communications of which pursuant to [art. 34-bis](#) of Legislative Decree no. 546 of 31 December 1992 and, [art. 83](#) of Legislative Decree no. 175 of 14 November 2024, are sent as of 1 December 2025*".

From 1.1.2026, the previous Ministerial Decree [11.11.2020](#) no. 46 is therefore automatically repealed.

General discipline

With the amendments made by Legislative Decree no. [220/2023](#), starting from the first and second instance judgments initiated as of 5.1.2024, the rules of the remote hearing contained in [art. 33](#) and [34-bis](#) of Legislative Decree 546/92 apply.

The remote hearing can also be requested by only one of the parties to the trial either by means of an appeal or with a subsequent document to be notified to the other parties by certified email and to be filed on the SIGIT within ten clear days before the hearing.

Please note that acceptance and delivery receipts must also be filed as proof of service.

Instead, "*if one party asks for discussion in public hearing and in person and another party asks instead to discuss remotely, the discussion takes place in presence, without prejudice to the right, for those who have requested it, to discuss remotely. In the event that a party requests to discuss in person, the judges and administrative staff always participate in the discussion in person*".

Operating methods

For remote hearings that will take place from 1.1.2026, the remote connection will be used through the "Microsoft Teams" platform, which replaces the use of the previous "Skype for Business" platform.

The remote audiovisual connection must ensure the contextual, effective and reciprocal visibility of the connected parties so that everyone can hear what is said, to guarantee participation and cross-examination.

From 1.1.2026, the secretariat of the Court of Tax Justice sends at least 3 days before the hearing the communication pursuant to [Article 34-bis](#) of Legislative Decree 546/92 to the PEC of the party who requested the remote hearing.

This communication will contain:

- the *access link* (different for each hearing and non-transferable to third parties except the delegated counsel);
- the indication of the time of the convocation;
- the information that access to the hearing through this *link* involves the processing of personal data as per the information pursuant to Articles 13 and 14 of Regulation (EU) No. 2016/679.

At the hearing, the President of the panel or the single judge, with the assistance of the secretary, verifies the functionality of the connection.

In the event of failure of the remote connection, the President or the single judge suspends the hearing and, only if it proves impossible to restore the connection, postpones the hearing with renewal of the communication by the secretariat of the Court of Tax Justice.

Registration is prohibited and the use of instant messaging is also prohibited for the purpose of filing documents via "Teams".

Before the discussion, the parties must declare that what happens at the hearing is not seen or heard by third parties.

Transitional discipline

For hearings communicated by the secretariat of the Tax Justice Courts until 30.11.2025 and which will take place by 31.12.2025, Ministerial Decree 46/2020 remains in force with the support of the "Skype for Business" platform.

art. 33 Legislative Decree 31.12.1992 n. 546

art. 34 bis Legislative Decree no. 546 of 31.12.1992

Ministerial Decree 24.11.2025 Ministry of Economy and Finance

Il Quotidiano del Commercialista of 27.11.2025 - **"In the Official Gazette the new guidelines for remote hearings"** - Cissello

Eutekne Guides - Tax litigation - **"Discussion of the case"** - Cissello A.

Eutekne Guides - Tax Litigation - **"Telematic Tax Process"** - Cissello A. - Monteleone C.

Work

SOCIAL SECURITY

Reunification of contributions for pension purposes - Faculty exercised by freelancers - Legitimacy (press release of the Ministry of Labour and Social Policies 21.11.2025)

With a [press release](#) published on 21.11.2025, the Ministry of Labour clarified that it is possible to rejoin the contribution periods present in the INPS separate management with other social security management (including social security funds) and vice versa for pension purposes.

According to the Ministry, this possibility had been excluded in the past because the separate management pursuant to [Article 2.](#) paragraph 26 of Law 335/95 was established entirely within the contributory system, while the other social security administrations were still in a transition phase from the salary system to the contributory system.

Therefore, with the gradual completion of this transition, there is no longer any reason to keep the Management separate "isolated" from the other forms of reunification.

General rules on reunification

Reunification is a social security institution that allows insured persons with contributions paid or credited to two or more pension schemes to obtain a single pension, by transferring all contribution periods to a single Fund.

The institution of reunification is regulated:

- by Law 7.2.79 n. [29](#), which regulates the reunification between the Compulsory General Insurance (AGO) and all alternative forms of the AGO itself;
- by Law 5.3.90 n. [45](#), which regulates the reunification between the Administrations administered by INPS and the private or privatized Funds and Bodies of freelancers or between only the Funds - Entities.

The operation takes place at the request of the insured person or his or her survivors and must cover all periods of contributions (compulsory, voluntary, notional, buy-back) that the worker has accrued in at least two different forms of social security up to the time of the request and that have not already been used to pay a pension.

After the transfer, the rejoined periods are valued as if they had been paid directly into the management in which they were centralised and contribute to forming the right and amount of the pension on the basis of the requirements and calculation rules in force at the centralised fund.

Case law

Before the press release in question, the issue was the subject of several disputes and a defined jurisprudential interpretation regarding the scope of the regulation of the reunification of insurance periods with different compulsory forms of social security contained in L. [45/90](#).

In particular, it should be noted that [art. 1](#) paragraph 2 of Law 45/90 recognises the right of the professional who has been enrolled in compulsory forms of social security for employees or self-employed workers, to request the reunification of all periods of contribution to the same social security forms, in the Management to which he is registered as a freelancer.

Among the decisions on both merit and legitimacy, judgment no. [26039/2019](#) with which the Court of Cassation reiterated that for freelancers it is always possible to rejoin the contribution periods pursuant to [Article 1](#), paragraph 2 of Law 45/90 (for the purposes of the right and the amount of a single pension) with their Fund, without any limitation and regardless of the homogeneity or otherwise of the method of calculating the contributions paid in the different Administrations.

With reference to the case at hand, concerning the right of a chartered accountant to obtain the reunification with the CNPADC of the contributions paid to the INPS Separate Management, the Court of Cassation held that the plea proposed by the Social Security Institute according to which the right of reunification could not be recognized because the pension treatment had to be calculated using the contributory method alone was unfounded. For INPS, in this case, the various institutions of cumulation and aggregation would operate.

On this point, the Supreme Court considered it appropriate to recall the ruling of the Constitutional Court no. [61/99](#), with which articles 1 and 2 of Law 45/90 were deemed illegitimate, in the part in which they do not provide, in favour of the insured, the right to choose between reunification and aggregation, outlining an absence of limits to the right to make use of the institution of reunification as an alternative to the other institutions of cumulation and aggregation.

Faculty of reunification of professionals

As far as freelancers are concerned, there is the possibility of being able to enhance the contributions paid to various Gestioni.

For example, those who have paid contributions both to their professional fund and to the separate management of INPS can request, within the limits and according to the rules provided, that these periods be combined, avoiding that they remain fragmented and of little use for pension purposes.

The reunification is thus added to the options available to the professional alongside aggregation and cumulation.

INPS position

Before the press release of the Ministry of Labour, which confirms the possibility for professionals to rejoin contributions even when the separate management is involved, INPS has always considered the possibility of reuniting the contribution of the aforementioned management with the social security funds not feasible.

For the social security institute, the reunification would not have been feasible since the Separate Management, although constituting a compulsory social security fund, is not part of the "exclusive, substitute and exempt funds of the compulsory general insurance", to which the institution in question would refer.

Furthermore, again according to INPS, the Separate Management would not fall within the scope of the discipline referred to in [art. 1](#) of Law 45/90, as it is totally based on the system of calculation of contributions of the pension and therefore uneven and not liable to be reunited.

art. 1 co. 2 L. 5.3.1990 n. 45

art. 2 co. 26 L. 8.8.1995 n. 335

Press release from the Ministry of Labour and Social Policies 21.11.2025

Il Quotidiano del Commercialista of 22.11.2025 - **"Unhindered reunification for professionals"** -

Mamone

Il Sole - 24 Ore of 22.11.2025, p. 28 - **"Separate management and Funds, green light for reunification"** - Micardi F. - Pogliotti G.

Italia Oggi of 22.11.2025, p. 29 - **"Professionals, united contributions"** - Cirioli D.

Guide Eutekne - Pensions - **"Pensions"** - Secci N.

Eutekne Guides - Social Security - **"Pensions - Reunification"** - Secci N.

Cass. Labour Section 15.10.2019 no. 26039

SOCIAL SECURITY

Contribution reduction in the construction sector for the year 2025 - Operating instructions (INPS circ. 21.11.2025 no. 145)

With the circular of 21.11.2025 no. [145](#), INPS has provided the operating instructions for requesting and using the contribution reduction provided for by [art. 29](#) of Legislative Decree 244/95 for full-time workers in the construction sector, also confirmed for the year 2025 in the amount of 11.50% (Ministerial Decree [29.9.2025](#)).

Recipients

For the pay periods from January to December 2025, employers classified in the industry sector with the contribution statistical codes from 11301 to 11305 and in the craft sector with the contribution statistical codes from 41301 to 41305 are entitled to the contribution benefit.

Features

The benefit consists of a reduction on the contributions due, to the extent of 11.50%, for social insurance other than pension, and applies only to workers employed for 40 hours a week, therefore not due to part-time workers.

INPS also recalls that the benefit does not apply to the contribution, equal to 0.30% of the taxable salary, referred to in [art. 25](#) co. 4 of Law 845/78, which can be used to finance interprofessional funds for continuing education.

Conditions of access

Access to the benefit is subject to the presence of the following conditions:

- compliance with the provisions of [art. 1](#) co. 1175 of Law no. 296 of 27.12.2006, which requires all employers, who intend to take advantage of the regulatory and contributory benefits provided for by labour legislation and social legislation, to meet the requirements of contribution regularity, attested through the single document of contribution regularity (DURC), without prejudice to other legal obligations and compliance with collective agreements and agreements entered into by the trade unions of employers and workers that are comparatively more representative at national level;
- compliance with the provisions of [art. 1](#) paragraph 1 of Legislative Decree 9.10.89 no. 338, regarding taxable remuneration;
- employers must not have been convicted of violating the legislation on safety and health in the workplace in the five years prior to the date of application of the tax relief ([Article 36-bis](#), paragraph 8 of Legislative Decree No. 223 of 4.7.2006).

In this regard, INPS reiterated that, with regard to the year 2025, the contribution reduction is not due for those workers for whom specific contribution benefits are provided for other reasons, which do not allow cumulation with other reductions (e.g., the exemption for youth employment referred to in [Article 22](#) of Decree-Law 60/2024).

Furthermore, the benefit is not due in the presence of solidarity contracts: in such cases, the exclusion operates only to workers to whom the reduction in hours is applied.

Submission of applications

INPS clarifies that applications for the application of the contribution reduction relating to the year 2025 must be sent exclusively electronically, until 15.3.2026, through the "Rid-Edil" form - available in the taxpayer's social security drawer on the institute's website - in the section

"On-line communications", "Send new communication" function.

Once the automatic checks have been carried out, in the event of a positive outcome, the authorization code "7N" is assigned to the contribution position concerned to allow the enjoyment of the benefit, for the period from November 2025 to February 2026.

The outcome can be viewed in the taxpayer's social security drawer.

How to use

Employers authorized to use it and who are legitimate recipients of the measure can display the relief in the UniEmens flow, starting from the November 2025 flow of competence, with the reason code "L206", in the "AltreACredito" element of "DatiRetributivi".

For the recovery of arrears relating to the year 2025, the reason code "L207" must be used, in the "AltrePartiteACredito" element of "DenunciaAziendale".

INPS then explained that, in cases of suspended or terminated freshmen, the employer interested in recovering the relief for the months prior to the suspension or termination must submit the application using the "Contacts" function of the taxpayer's social security drawer, submitting a declaration conforming to the *facsimile* attached to the circular in question.

For workers who are no longer in force, employers can take advantage of the benefit by valuing the same elements provided for workers still in force in the individual section of the first useful UniEmens flow. On the other hand, the "TipoLavStat" element must be enhanced with the "NFOR" code, which distinguishes workers no longer employed by the employer.

art. 29 DL 23.6.1995 n. 244

Ministerial Decree 29.9.2025 Ministry of Labour and Social

Policies INPS Circular 21.11.2025 no. 145

Il Quotidiano del Commercialista of 25.11.2025 - **"Applications until 15 March 2026 for the contribution reduction in the construction sector"** - Andreozzi

Eutekne Guides - Social Security - **"Work in construction"** - Fusco A.

Real estate

FIRST HOME BENEFITS

Tax credit for the repurchase of the first home - Two-year term between repurchase and resale
- Term of 1 year between resale and repurchase (answer to the Revenue Agency ruling 26.11.2025 no. 297)

In the answer to the ruling 26.11.2025 no. [297](#), the Revenue Agency provided a clarification on the tax credit on the repurchase of the first home that had already been implicitly inferred from the Guide on the purchase of the house, as updated in October 2025 on the Revenue website.

In short, the question concerns the effects on the tax credit for the repurchase of the first home ([art. 7](#) of Law 448/98) of the novelty of co. 4-bis of Note II-bis to art. [1](#) of the Tariff, part I, attached to Presidential Decree 131/86, on the subject of first home benefits.

Regulatory changes on the first home subsidy

It should be remembered that:

- from 1.1.2016, art. [1](#) co. 55 of Law 208/2015 inserted in [Note](#) II-bis the co. 4-bis which admitted the possibility of applying the first home benefit on the purchase of the home even to those who, at the time of the sale, had not yet sold the "old" first home, provided that they did so within one year of the new purchase;

- from 1.1.2025, [art. 1](#) co. 116 of Law 207/2024 has increased the deadline for posthumous resale to two years.

Tax credit for repurchase

The tax credit for the repurchase of the first home, pursuant to [art. 7](#) of Law 448/98 is due to "taxpayers who acquire, for any reason, within one year of the sale of the property for which the reduced rate provided for the purposes of registration tax and value added tax for the first home has been used, another non-luxury home, in the presence of the conditions referred to in note II bis" to art. [1](#) of the Tariff, part I, annexed to Presidential Decree 131/86.

In short, the tax credit is granted to those who, within a certain period, "replace" the first home, buying another one with the benefit. The facilitative rule, in particular, recognizes the *tax credit* verbatim in the presence of the following sequence: alienation of the former first home followed - within 1 year - by the repurchase of the new one.

Impact on the tax credit of the changes in the field of the first home tax relief

The fact that the *tax credit* is anchored to the first home benefit involves a particular link between the two benefits.

This led the Revenue Agency (circ. [12/2016](#)) to consider that, following the recognition, in 2016, of the possibility of accessing the first home benefit even in the event of the resale of the former first home following the new purchase, the possibility of accruing the tax credit for the repurchase of the first home should also be allowed in the event of so-called "posthumous resale" (i.e. when the new purchase is prior to the resale of the former first home), although this sequence is not expressly contemplated by [art. 7](#) of Law 448/98.

Subsequently, with answer no. [197/2025](#), the Revenue Agency has extended the two-year term also to the *tax credit* for the repurchase, in the event of posthumous resale.

Two-year term and annual term

The regulatory letter of [art. 7](#) of Law 448/98, however, has not been amended, so that doubt has arisen as to the applicability of the two-year term also to the ordinary case in which the tax credit accrues, i.e. the one that occurs in the event of the sale of the former first home followed by the repurchase.

It is precisely to this situation that the ruling referred to in the Revenue Agency response 26.11.2025 n. [297](#).

The applicant taxpayer, in fact, says that he purchased, in 2014, a house with the benefits first home, then resold in November 2024. Now, he intends to proceed with a new purchase, in the presence of the preferential conditions of first home referred to in Note II-bis to art. [1](#) of the Tariff, part I, attached to Presidential Decree 131/86, but turns to the Agency to find out whether, if it proceeds with the new subsidized purchase beyond a year but within two years after the resale of the former first home (which took place in November 2024), the tax credit for the repurchase referred to in [art. 7](#) of Law 448/98 can accrue.

First home benefit

It should be noted that, for the purposes of the first home benefit (given that the resale in 2024 did not involve any risk of forfeiture of the benefit enjoyed in 2014, as more than 5 years have passed since then) in the present case there was no time constraint: the new purchase could take place even 10 years after the sale of the former first home (it is only in the case of posthumous resale that there is a constraint to resell the former first home within a given period), provided that the favourable conditions referred to in [Note II-bis](#) are met.

Tax credit

Unlike the above, for the tax credit, as illustrated above, the rule requires that the replacement of the first home take place within a short period of time.

Well, according to what was stated by the Tax Administration in answer no. [197/2025](#), this period would be extended to two years (for coordination with paragraph 4-bis of [Note II-bis](#)) only in the case of posthumous resale, while it would remain 1 year in the case of sale prior to the subsidized purchase. Therefore, in the case examined, the *tax credit* could not accrue, as the repurchase takes place more than 1 year after the sale.

Literal interpretation

According to the Agency, this conclusion is imposed by the preferential nature of the *tax credit*, which would prevent a non-literal interpretation. Therefore, to the extent that [art. 7](#) of Law 448/98 still makes textual reference to the annual term in the event of a sale prior to the repurchase, it would not be possible to double this term.

It might seem paradoxical that, on the other hand, the two-year term is considered applicable to the case in question that is not even contemplated by the rule (posthumous resale).

All that remains is to hope for a rapid regulatory intervention that aligns the discipline of the tax credit with the first home benefit or wait for an intervention by the Constitutional Court that eliminates the unequal treatment that has been created.

art. 7 L. 23.12.1998 n. 448

Tariff Part I art. 1 TUR

Answer to the Revenue Agency ruling 26.11.2025 no. 297

Il Quotidiano del Commercialista of 27.11.2025 - **"First home tax credit with an annual term if the sale precedes the repurchase"** - Mauro

Il Sole - 24 Ore of 27.11.2025 - **"First home, credit only to those who sell within a year"** - Busani A.

Il Quotidiano del Commercialista of 31.7.2025 - **"Double the time to sell the former first home and save the bonus for the repurchase"** - Mauro

Il Quotidiano del Commercialista of 10.11.2025 - **"First home tax credit in search of consistency"** - Mauro

Eutekne Guides - VAT and indirect taxes - **"Tax credit for the repurchase of the first home"** - Mauro A.

Read Highlights

FISCAL

REVENUE AGENCY PROVISION 7.8.2025 NO. 321918

FISCAL

TAX LAW IN GENERAL - SIMPLIFICATIONS - Use of the online services of the Revenue Agency and the Revenue Agency-Collection - Single delegation to intermediaries - Implementing provisions - Further amendments

In implementation of art. 21 of Legislative Decree no. 1 of 8.1.2024 (so-called "Obligations"), with provision. 2.10.2024 no. 375356, as amended by provv. 20.5.2025 no. 225394, the Revenue Agency has defined the contents and procedures relating to the single delegation to intermediaries for the use of the online services of the Agency itself and the Revenue Agency-Collection.

With this measure, the Revenue Agency has:

- defined the timing relating to the availability of the functions for the communication of data relating to the conferral of the proxy;
- updated the technical specifications for the communication of data relating to the single proxy.

Delegate services

The taxpayer can delegate all or some of the following online services:

- consultation of one's tax drawer;
- one or more services related to electronic invoicing/electronic fees, namely: consultation and acquisition of electronic invoices or their electronic duplicates; consultation of data relevant for VAT purposes; registration of the electronic address; electronic invoicing and storage of electronic invoices; accreditation and census of devices;
- acquisition of ISA data and data to determine the proposal for a two-year arrangement with creditors;
- online services of the reserved area of the Revenue Agency-Collection.

Delegable subjects

The aforementioned services can only be delegated in favour of intermediaries authorised to electronically transmit declarations, registered with the Entratel service, with the exception of the services of "electronic invoicing and storage of electronic invoices" and "accreditation and census of devices", which can also be delegated to other parties.

Granting of the proxy

The delegation may be granted to a maximum of two intermediaries.

Communication of the proxy to the Revenue Agency

For the purposes of activation, the data of the proxy must be communicated to the Revenue Agency:

- directly by the taxpayer, through a specific web function made available in his reserved area of the Agency's website;
- or by the delegated intermediary himself.

The delegated intermediary may communicate the data by transmitting an xml file digitally signed by the taxpayer or signed by the taxpayer with the advanced electronic signature (AES) process based on the certificate contained in the Electronic Identity Card (CIE) or by using digital certificates, even if not qualified, in compliance with the provisions of the technical specifications. In the latter case, the transmission of the file takes place after signature also by the intermediary, with its own digital signature.

The intermediary may also communicate the delegation by providing its clients with a web service that uses a particular advanced electronic signature process, the requirements of which are described in a specific agreement between the intermediary itself and the Revenue Agency.

Obligation to use the digital signature or the CIE FEA

If the taxpayer is a VAT number holder or a subject, other than a natural person, who does not have a VAT number, the data relating to the granting of the proxy are communicated by the delegated intermediary, through the transmission of an xml file signed by the taxpayer himself or by the legal representative exclusively:

- with a digital signature;
- or with the advanced electronic signature (FEA) based on the certificate contained in the Electronic Identity Card (CIE).

Enabling Delegation Data Communication Features

According to the provisions of this provision, from 8.12.2025 the functions for the communication of data relating to the conferral of the proxy will be available:

- directly by the taxpayer;
- or by the delegated intermediary, through the aforementioned xml file.

With a subsequent notice, published on the websites of the Revenue Agency and the Revenue Agency - Collection, the date of availability of the functions for the communication of data relating to the conferral of the proxy by the delegated intermediary, through the aforementioned web service, will be announced.

Until 5.12.2025, proxies can be activated and, if expiring, renewed in the previous ways, as described:

- from provv. Revenue Agency 29.7.2013 no. 92558, for the "tax drawer" service;
- from provv. Revenue Agency 5.11.2018 no. 291241, for electronic invoicing services;
- on the institutional website of the Revenue Agency-Collection, for the services available in the reserved area of the same website.

On 6 and 7.12.2025 there will in fact be a stop to the services for the communication of proxies, in consideration of the technical time necessary for the transition to the new methods.

Duration of the delegation

The delegation expires on 31 December of the fourth year following the year in which it was conferred, without prejudice to the possibility of early revocation or waiver.

Transitional provisions

Proxies activated before the date of availability of the new features are effective until the day of their original expiry and in any case no later than 28.2.2027.

If a new proxy is communicated to an intermediary for whom a previous proxy is still effective, the latter is considered to have been revoked at the same time.