THE WEEK IN BRIEF

News

Tax

DIRECT TAXES

IRES - Contingent assets - Reduction of debts in business crisis institutions - Tax exemption of contingencies - New features of Legislative Decree 186/2025 (so-called Legislative Decree Third sector, business crisis, sport and VAT)

Art. 8 of Legislative Decree 186/2025 (published in the *Official Gazette no.* 12.12.2025 no. 288 and in force since 13.12.2025) contains a rule of authentic interpretation, in order to extend also to the procedures and institutions provided for by Legislative Decree no. 14/2019 (the so-called "Business Crisis Code, CCII") the preferential regime provided for by art. 88 par. 4-ter of the TUIR for contingent assets from debt reduction.

Regulatory framework

Article 88, paragraph 4-ter of the Consolidated Income Tax Act establishes, for the aforementioned contingencies, the full non-taxability of those deriving from institutions activated for liquidation purposes (bankruptcy arrangement or liquidation estimate) or from equivalent foreign procedures, while it establishes a partial tax relief if the contingent assets have accrued as a result of institutions functional to the continuation of the business activity (restructuring arrangement, debt restructuring agreement approved pursuant to Article 182-bis of RD 267/42, certified recovery plan pursuant to Article 67 paragraph 3 letter d) of the aforementioned RD 267/42) and equivalent foreign procedures.

In the second case, it is provided that the reduction of the company's liabilities - including those towards shareholders - does not constitute contingent assets for the part of the contingent that exceeds the sum:

- current or past tax losses that may be offset pursuant to art. 84 of the TUIR (without considering, therefore, the 80% limit), including those transferred to the tax filing system;
- the deduction of the period and the surplus relating to the ACE pursuant to Article 1, paragraph 4 of Legislative Decree 201/2011 and Ministerial Decree 3.8.2017;
- interest expense and similar financial charges referred to in art. 96 paragraph 4 of the TUIR.

Divergent positions of the Tax Administration

The corrective action follows some conflicting clarifications from the Revenue Agency regarding the extensibility of the aforementioned facility to the institutions provided for by the CCII.

For example, with the answer to ruling 7.7.2025 no. 179, the preferential regime had been considered inapplicable to contingent assets from the reduction of debts deriving from the simplified arrangement referred to in art. 25-sexies and 25-septies of Legislative Decree 14/2019. Otherwise, with the previous answer to ruling 13.11.2024 no. 222, the Revenue Agency had extended the tax relief to contingent assets from the reduction of debts deriving from the certified recovery plans provided for by art. 56 of Legislative Decree 14/2019, by virtue of the same purposes pursued by the plans governed by art. 67 co. 3 letter d) of RD 267/42.

Extension of the non-taxability regime to CCII procedures

Pursuant to Article 8 of Legislative Decree 186/2025, Article 88 paragraph 4-ter of the Consolidated Income Tax Act is interpreted as meaning that the following are not considered contingent assets:

- reductions of the company's debts also in the context of composition in judicial liquidation, minor liquidation arrangement and simplified arrangement for the liquidation of assets: in this case, the contingency is entirely non-taxable;
- reductions of the company's debts even in cases of a minor arrangement as a going concern, an approved debt restructuring agreement (pursuant to Articles 57, 60 and 61 of the CCII), a certified plan pursuant to Article 56 of the aforementioned CCII, published in the Register of Companies, or a restructuring plan subject to approval: in this case, the contingency is partially non-taxable, in the amount specified above.

Reasons for the interpretative (retroactive) nature of the provision

In the original version, the draft Legislative Decree provided for the complete replacement of the text of art. 88 co. 4- ter of the TUIR, in order to "support" the list of crisis regulation instruments provided for by RD

267/42 to that of the institutions contemplated by Legislative Decree no. 14/2019.Thus formulated, the rule had however raised the perplexities of the Finance Committee of the Chamber of Deputies, according to which the extension of the non-

taxability (total or partial) to new procedures could have produced a substantial expansion "*of the scope of application of the discipline, with consequent burdens on public finances*". The Government had therefore been invited "*to clarify whether these new institutions were not already, by way of interpretation, excluded from the tax base*" and, consequently, to assess the opportunity to introduce a rule of authentic interpretation, aimed at extending non-taxability "to the *new institutions with liquidation and non-liquidation purposes*" introduced by Legislative Decree no. 14/2019.Accepting the proposal, the rule was therefore reformulated, with retroactive effect given its interpretative nature.

Exclusion of the refund of any higher taxes already paid

Despite the retroactive nature of the provision in question, it is established that any higher taxes paid as a result of interpretations different from the one in question will not be refunded.

art. 8 Legislative Decree 4.12.2025 n. 186
art. 88 co. 4 ter DPR 22.12.1986 n. 917

Il Quotidiano del Commercialista of 13.12.2025 - **"Contingent assets from discharge of debt also detaxed in the Crisis Code"** - *Fornero*

Eutekne Guides - Direct Taxes - **"Contingent assets"** - *Fornero L.*

DIRECT TAXES

IRES - Third sector entities - Transition to the non-commercial sphere - Neutrality - New features of Legislative Decree 186/2025 (so-called Legislative Decree Third sector, business crisis, sport and VAT)

As a result of the operation of Title X of the Third Sector Code starting from the tax period following the one in progress on 31.12.2025, the application of the criteria of art. 79 of Legislative Decree 117/2017 could lead to a change in the tax classification of activities of general interest, from commercial to non-commercial, compared to that assumed in application of the criteria of the TUIR.

Commerciality tests on activities of general interest

Article 79 of Legislative Decree 117/2017 identifies the criteria for determining the non-commercial or commercial nature of ETSs, taking into account the result obtained from the exercise of activities of general interest.

Activities of general interest, including those accredited or contracted or contracted, are considered non-commercial in nature if carried out free of charge, or in balance with respect to actual costs. Contributions/contributions paid by public bodies are also added to the fees deriving from activities of general interest, while the co-participation fees should be subtracted.

The achievement of revenues equal to or not exceeding the related costs by more than 6% for each tax period and for no more than three consecutive periods allows this qualification to be maintained as an activity of non-commercial general interest.

If revenues exceed the threshold of 6% for a tax period, the activity is considered commercial by the period in which the excess occurs; in this case, since the quantitative limit is exceeded, the time requirement (three-year period) should not be considered.

Those activities of general interest for which it is the Third Sector Code itself that provides for their non-commercial nature are excluded from this judgment.

Transfer of goods from the commercial to the non-commercial sphere

According to the general criteria, the transfer of an asset from the entrepreneurial sphere to the institutional sphere constitutes a destination of the asset for purposes unrelated to the exercise of the business activity; this case is likely to give rise to capital gains taxable pursuant to Article 86 paragraph 1 letter c) of the TUIR as a result of the exit of the assets from the business regime (R.M. 29.7.83 n. 1020 and res. Revenue Agency 3.8.2006 n. 96).

Article 79-bis of Legislative Decree 117/2017 (as inserted by Article 1 of Legislative Decree No. 186 of 4.12.2025) regulates a special regime for the transfer of assets relating to the company from commercial to non-commercial activities as a result of the change in the tax classification of the activities carried out in application of the provisions of Legislative Decree no. 117/2017, with the possibility of opting in the tax return

for non-competition in the formation of the taxable income of the capital gain. The transition from the commercial to the non-commercial sphere would therefore take place under a regime of fiscal neutrality.

Through the direct inclusion in the Third Sector Code, the application of art. 79-bis is not limited to the first year of application of Title X of Legislative Decree no. 117/2017, but it is extended, when fully operational, every time the transition to the Third Sector discipline occurs as a result of the of registration with the RUNTS.

The measure can also be used for assets included in the destined assets and indicated in the regulation of the ETS branches of civilly recognized religious entities.

The state of suspension of latent surplus values:

- it remains on condition and as long as the assets are used by the entity for the performance of the statutory activity for the exclusive pursuit of civic, solidarity and social utility purposes;
- it ceases to exist when the assets are intended by the entity for other purposes, or the assets are transferred for consideration or in the event of compensation, including in the form of insurance, for their loss or damage.

In the case of use for purposes other than civic, solidarity and social utility, the capital gain is made up of the difference between the normal value of the assets at the time of use for other purposes and the cost not amortised at the time of transfer.

In the event of a sale or compensation, the capital gain is made up of the difference between the consideration or compensation obtained at the time of the sale or compensation, net of directly attributable ancillary charges, and the non-amortised cost of the asset.

The capital gain thus determined contributes to forming the income pursuant to art. 86 par. 4 of the TUIR.

art. 79 Legislative Decree 3.7.2017 n. 117

Il Quotidiano del Commercialista of 15.12.2025 - **"Test of the commerciality of the activity of general interest with doubts"** - *Girinelli - Rivetti*

Eutekne Guides - Direct Taxes - **"Third Sector"** - *Alberti P.*

INDIRECT TAXES

VAT - General provisions - Objective prerequisite - Transfer of the professional firm's clientele - VAT taxability - Qualification for income purposes - Exclusion from ISAs (answer to the Revenue Agency ruling 12.12.2025 no. 311)

With the answer to the Revenue Agency ruling 12.12.2025 no. 311 clarifications were provided regarding the tax profiles relating to the sale of customers by a chartered accountant who intends to cease her activity.

VAT taxability and registration tax in a fixed amount

The supply of customers carried out by the professional alone represents a transaction subject to VAT and subject to registration tax in a fixed amount, by virtue of the principle of alternativeness referred to in art. 40 of Presidential Decree 131/86.

It must be considered, in fact, that the mere transfer of a "customer portfolio" cannot, on its own, represent a unitary set of activities organized for the exercise of a professional activity. Therefore, Article 2 paragraph 3 letter b) of Presidential Decree 633/72 (as amended by Legislative Decree no. 192/2024) according to which "*transfers and contributions to companies or other entities, including consortia and associations or other organizations, which have as their object companies or business units or a unitary complex of tangible and intangible assets, including customers and any other intangible element, as well as liabilities, are not considered supplies of assets, organized for the exercise of artistic or professional activity*".

In the present case, therefore, the transfer of customers is subject to VAT as there is, in addition to the subjective and territorial requirement of the tax, also the objective requirement since it is a transaction that can be traced back to the services for consideration dependent on obligations to do, not to do and to allow whatever the source (art. 3 paragraph 1 of Presidential Decree 633/72). In support of this conclusion, recalled, among other things, res. Revenue Agency 29.3.2002 n. 108 according to which in the exercise of the activity in question "*the economic advantages connected to customers are directly and exclusively attributable to the figure of the professional*", unlike what happens for commercial goodwill which is susceptible to independent relevance and transferability.

Taxation of fees received

With reference to income profiles, the consideration received for the sale of customers constitutes self-

employment income to be subject to ordinary taxation in the tax period in which it is received.

It is not relevant that, following the reformulation made by Legislative Decree no. 192/2024, in art. 54 of the TUIR, the provision according to which the consideration received following the sale of customers or intangible elements in any case contributed to forming the self-employment income referable to professional activity. This amendment is substantially irrelevant, since the competition in the formation of the income of the aforementioned consideration "*is implicitly confirmed*" by the principle of all-inclusiveness.

Applicability of the flat-rate regime

With respect to the professional who, during the year, proceeds with the transfer of the customer package, the applicability of the flat-rate regime is precluded. According to the general rules (art. 1 co. 1 of Presidential Decree 442/97), the flat-rate regime must be applied from the beginning of the tax period, adopting a conclusive behavior in compliance with the discipline of the regime.

In the case subject to ruling, on the other hand, the ordinary regime for IRPEF and VAT purposes has been adopted for 2025; the submission of the first periodic settlement 2025 precludes in any case the applicability of the facilitated regime (answer to ruling 31.5.2021 no. 378).

Causes of exclusion from ISAs

With regard to the applicability or otherwise of the synthetic indices of fiscal reliability (ISA), it has been clarified that:

- in tax periods during which the consideration for the sale of customers is collected without carrying out any activity, there is a cause for exclusion from the ISA attributable to the non-normal performance of the activity;
- in the year in which the VAT number will be formally closed, the cause of exclusion for cessation of activity is configured.

art. 2 DPR 26.10.1972 n. 633

art. 3 DPR 26.10.1972 n. 633

art. 54 DPR 22.12.1986 n. 917

Answer to the Revenue Agency ruling 12.12.2025 no. 311

Il Quotidiano del Commercialista of 13.12.2025 - **"The sale of the accountant's customers discounts VAT"** *- Gazzera - Rivets*

Il Sole - 24 Ore of 13.12.2025, p. 28 - **"Assignment of customers subject to VAT only"** *- Gavelli*

G. Guide Eutekne - VAT and indirect taxes - **"Assignment of customers"** *- Gazzera M., Mauro A.*

INDIRECT TAXES

VAT - General provisions - VAT rates - VAT for the Third Sector - Social enterprises - Adjustment of the deduction - VAT regime for international transport - New features of Legislative Decree 186/2025 (so-called Legislative Decree Third Sector, business crisis, sport and VAT)

Legislative Decree no. 186/2025 provided, among other tax innovations, for the amendment of some provisions on VAT.

Postponement of the VAT scheme for associations

One of the most awaited innovations concerns the extension, for a period of ten years, of the current VAT exclusion regime provided for by art. 4 co. 4, 5 and 6 of Presidential Decree 633/72 for transactions rendered by certain associations to members, participants and members. In fact, art. 6 of Legislative Decree 186/2025 postpones from 1.1.2026 to 1.1.2036 the abolition of this regime, provided for by art. 5 co. 15-quarter of Legislative Decree 146/2021. Specifically, art. 1 co. 683 of Law 234/2021 is amended, which sets the effective date of the latter provisions.

VAT exemption for the Third Sector

Taking into account the repeal of the NPO regime, art. 3 of Legislative Decree 186/2025 "updates" the subjective scope of application of some VAT benefits so far referred to non-profit organizations of social utility.

In general, the VAT exclusions and exemptions provided for by art. 3 par. 3 and 10 no. 12), 15), 19), 20) and 27-ter) of Presidential Decree 633/72 in favour of non-profit organizations refer, in substitution, to the generality of Third Sector entities, with the exception of social enterprises established in the forms referred to in Book V, Title V, of the Italian Civil Code.

Therefore, unlike the provisions of art. 89 par. 7 second sentence of Legislative Decree 117/2017 (now abolished), the *status* of non-commercial ETS is no longer required to access the benefits.

It should be noted that the amendments in question will apply from the tax period after 31.12.2025, i.e. according to the same deadline provided for by Legislative Decree no. 117/2017 for the effectiveness of the provisions of Title X of the CTS.

5% VAT rate for social enterprises

Article 4 of Legislative Decree 186/2025 extends the VAT rate of 5% to certain services rendered by social enterprises established in the forms referred to in Book V, Title V, of the Italian Civil Code.

In particular, the Legislative Decree amends no. 1) of Table A, part II-bis, annexed to Presidential Decree 633/72, which already provided for the reduced VAT rate for services provided in the educational, health and social-welfare sectors by social cooperatives and their consortia (these are the services referred to in nos. 18), 19), 20), 21) and 27-ter) of art. 10 par. 1 of Presidential Decree 633/72, when rendered in favor of certain categories of disadvantaged subjects).

As a result of the amendment, the subjective scope of the benefit is now extended to social enterprises as mentioned above.

Voluntary organizations and social promotion associations

Article 2 of Legislative Decree 186/2025 sets at €85,000.00 the annual revenue threshold within which SBs and APS:

- may apply the VAT exclusion regime referred to in art. 5 par. 15-quinquies of Decree-Law 146/2021;
- will be able to apply the flat-rate regime, for VAT and direct tax purposes, pursuant to art. 86 of Legislative Decree 117/2017.

In addition, Article 5 of the same Legislative Decree 186/2025 enriches the latter regime with the exemption from the certification of considerations.

VAT deduction for non-commercial entities

Article 10 of Legislative Decree 186/2025 replaces Article 19-ter of Presidential Decree 633/72, which regulates VAT deduction for non-commercial entities. However, the intervention is aimed only at the formal improvement of the regulatory text so it should not involve substantial changes in the exercise of the deduction by the entities.

It is therefore understood that the tax paid for the purchase of goods and services used partly for economic activity and partly for purposes unrelated to it is deductible only for the portion attributable to the former. However, compared to the previous text, it is made clear that among the purchases concerned there are also intra-EU ones and that the deductible portion must be determined "*according to objective criteria, consistent with the nature of the goods and services purchased*".

The need, in the case of mixed purchases, to adopt separate accounting is also confirmed.

Adjustment of the deduction

Article 9 of Legislative Decree 186/2025 repeals paragraph 3 of Article 19-bis2 of Presidential Decree 633/72, which established the adjustment of the VAT deduction in the event of changes in the tax regime of active transactions or in the deduction regime of the tax on purchases or in the event of changes in the activity that involve the deduction of the tax to an extent other than that already made.

According to what is indicated in the explanatory report to the draft of Legislative Decree no. 186/2025, the repeal of the provision in question responds to the need to "*rationalise the regulatory text, eliminating a provision that is redundant with respect to the overall content of the article (...)*".

Therefore, the discipline of the adjustment of the deduction continues to be regulated by paragraphs 1 and 2 of art. 19-bis2 of Presidential Decree 633/72.

VAT regime for international transport

Article 12 of Legislative Decree 186/2025 extends the scope of application of the VAT exemption regime for the international transport of goods for export, transit, temporary import or import (Article 9 paragraph 1 no. 2 of Presidential Decree 633/72). Article 9, paragraph 3 of Presidential Decree 633/72 limits the aforementioned non-taxability regime only to services rendered to the exporter, the holder of the transit procedure, the importer, the consignee of the goods or the person who provides the shipping services. As a result of the amendments made by Legislative Decree no. 186/2025, international services of goods, towards the aforementioned subjects, when they are "rendered by intermediaries", are now also included among the non-taxable transactions for VAT purposes.

Abolition of communication for digital platforms

Article 13 of Legislative Decree 186/2025 eliminates the reporting obligation that had been provided for by Article 1 , paragraph 151 of Law 197/2022 for VAT taxable persons who facilitate B2C sales of certain movable property existing in the territory of the State through electronic interfaces. The communication should have concerned both the data of the facilitated transactions and the data of the related suppliers but, in the absence of the relevant implementation measure, the obligation never became operational.

The abolition derives from the changed regulatory framework and, in particular, from the introduction of the obligation, for platform operators, to transmit to the Revenue Agency some fiscally relevant data, including those of suppliers, as a result of Legislative Decree no. 32/2023, issued in implementation of Directive 2021/514/EU (so-called "DAC 7").

art. 10 DPR 26.10.1972 n. 633

art. 4 Legislative Decree 4.12.2025 n. 186

art. 79 co. 1 Legislative Decree 3.7.2017 n. 117

Table A Part II bis Presidential Decree 26.10.1972 n. 633

Il Quotidiano del Commercialista of 13.12.2025 - **"Social enterprises with the new VAT rate of 5%"** - *Cosentino - Greek*

Eutekne Guides - VAT and Indirect Taxes - **"VAT Rates - Health and Social Services"** - *Greco E.*

Eutekne Guides - VAT and Indirect Taxes - **"Social Enterprise"** - *Cosentino C.*

INDIRECT TAXES

VAT - Taxpayers' obligations - Reverse charge - Contracts and subcontracts in the logistics sector - Payment of VAT by the customer - Clarifications (Revenue Agency Circular 18.12.2025 no. 14)

With the circular 18.12.2025 n. 14, the Revenue Agency has provided guidance on the application of the optional transitional regime that allows the payment of VAT by the principal, in the name and on behalf of the provider, with reference to the services, dependent on procurement and subcontracting contracts, rendered to operators who carry out transport and goods handling and logistics activities.

This regime was introduced by art. 1 co. 59 et seq. of Law 207/2024 and became operational with provv. Revenue Agency 30.7.2025 no. 309107.

Subjective scope

The Revenue Agency clarifies that, in order to accurately identify the contracting companies for the purposes of the optional regime, reference can be made to section H of the ATECO 2025 classification ("Transport and storage"). The circular, however, recalls (albeit by way of example and not exhaustively) some of the activity codes involved (49.20, 49.41, 50.20, 51.21, 52.1, 52.21.4, 52.24, 52.25 and 53.10).

It is also specified that, in the presence of a subcontracting chain, subcontractors, in their capacity as principals, must also carry out activities that fall within the ATECO codes of the sectors covered by the regulations in order to adhere to the optional regime.

Exercise and duration of the option

The option for the regime in question, exercised jointly by the provider and the customer, has a duration of three years and is communicated by the customer to the Revenue Agency through the appropriate form.

It concerns the services rendered in execution of the contracts or contractual relationships specifically communicated in the form and is not intended to refer generically to all the relationships between the customer and the provider.

The option is considered exercised from the date of transmission of the communication. From that moment, therefore, the customer pays in the name and on behalf of the supplier the VAT charged on the services rendered by the latter.

Contracts entered into prior to the date of submission of the form

For the application of the regime to the supply of services provided in execution of contracts entered into before the date of transmission of the communication, and for which the option has been exercised, the date on which the supplier issued the invoice must be considered, regardless of the time of execution of the transaction.

Irrevocability of the option

It should be noted that the option for the transitional regime cannot be revoked, as it is binding for the three-year period.

It is possible to send corrective communications to remedy any errors regarding communications already transmitted, but this does not change the three-year effective date of the option.

Invoicing

The invoice issued by the service provider must indicate, in addition to the taxable amount, also the rate and tax, with the remark "*VAT option to be paid by the customer pursuant to Article 1, paragraph 59, Law No. 207 of 2024*" (in analogy with the provisions on *split payment*).

However, it is specified that the methods of compilation of the electronic invoice and the annotations in the registers of the customer and the provider do not affect the validity of the option, which is considered exercised from the date of transmission of the communication.

Tax recovery methods

The circular clarifies that, in the event of the application of an undue tax, the customer, pursuant to art. 30-ter paragraph 2 of Presidential Decree 633/72, may request the Treasury to refund the higher VAT deducted, disregarded and paid following an assessment that has become final, provided that the request for refund is submitted within two years from the time the assessment became final. The refund is due on condition that the customer proves that the VAT has actually been paid.

Within the scope of the optional regime, the applicability of the variation procedure referred to in art. 26 of Presidential Decree 633/72 remains unaffected.

Relationship with the special scheme for road hauliers

The Agency clarifies that the option for the regime in question is not incompatible with the simplifications provided for by art. 74 co. 4 of Presidential Decree 633/72 for road hauliers, since the two "regimes" can coexist under the same subject. In particular, the aforementioned Article 74 paragraph 4 allows road hauliers to:

- issue a single invoice for several transactions carried out in each calendar quarter to the same customer;
- settle the tax quarterly;
- record invoices issued within the calendar quarter following the one of issue.

art. 1 co. 59 L. 30.12.2024 n. 207
art. 17 DPR 26.10.1972 n. 633
Revenue Agency Circular No. 14 of 18.12.2025

Il Quotidiano del Commercialista of 19.12.2025 - **"VAT option in logistics looking at ATECO codes"** - *Greco - La Grutta*

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Framework errors P - ISA model errors - Supplementary declaration (FAQ Agenzia delle Entrate 15.12.2025)

With two FAQs of 15.12.2025, the Italian Revenue Agency has provided some clarifications on the subject of a two-year arrangement with creditors.

Incorrect P form and supplementary declaration

The case covered by FAQ 15.12.2025 no. 1 concerns the indication, by mistake, in line P04 of the CPB form of a higher income than the correct one, with the consequent determination and acceptance of an agreed income higher than that which would have been calculated by indicating the correct data.

According to the Revenue Agency, the submission of a supplementary return, including the ISA form and the P form, can lead to two different scenarios:

- if the change in the data within the supplementary return results in a higher income or value of the net production covered by the arrangement for an amount greater than 30%, the CPB pursuant to Article 22 paragraph 1 letter b) of Legislative Decree 13/2024 will be forfeited;

- if the change in the data within the supplementary return does not result in changes in income or value of net production relevant for the purposes of the CPB, or determines changes that are not relevant for the purposes of the forfeiture referred to in the aforementioned Article 22, the CPB remains applicable and the indication of the integrated data does not have any effect on the agreed amounts subject to acceptance of the proposal (calculated considering the data originally indicated).

Change in ISA score and substitute tax

The case examined with FAQ 15.12.2025 no. 2 concerns a taxpayer who, after receiving a *compliance* communication reporting possible anomalies regarding the ISA data relating to the 2023 tax period, decided to revise the error, submitting a supplementary return to the 2024 INCOME form, attaching the ISA form filled in with the correct data; as a result of the integration, the taxpayer's ISA score went from 7 to 5.

According to the Revenue Agency, the CPB substitute tax must be determined on the basis of the correct ISA score, which in this case emerges only with the submission of the supplementary return; if the correction of the ISA score is made after the submission of the tax return of the tax period subject to CPB, it will also be necessary to supplement the relevant CP form, indicating the correct data for the purpose of determining the substitute tax.

In the case covered by the FAQ in question, the integration of the INCOME 2024 form with the data corrected for ISA purposes (with a consequent decrease in the ISA score, which drops from 7 to 5) must therefore be followed

the integration of the CP framework of the INCOME 2025 form, completed indicating the correct substitute tax rate, which goes from the original 12% to 15%, with the consequent redetermination of the amount due.

art. 20 bis Legislative Decree
12.2.2024 n. 13 FAQ Revenue
Agency 15.12.2025

Il Quotidiano del Commercialista of 17.12.2025 - **"The correction of the ISA score also has effects on the CPB substitute tax"** - *Girinelli*

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

ADMINISTRATIVE SANCTIONS

General principles - Industrious repentance - General principles - Legal interest rate - Reduction to 1.6% from 1.1.2026 - New in Ministerial Decree 10.12.2025

In implementation of art. 1284 of the Italian Civil Code, the Ministerial Decree of 10.12.2025 (published in the *Official Gazette no.* 13.12.2025 no. 289) reduced the legal interest rate to 1.6% per annum, compared to 2% established by Ministerial Decree 10.12.2024. The new statutory interest rate applies from 1.1.2026.

Industrious repentance

For tax purposes, the increase in the legal interest rate is especially relevant in relation to the active amendment procedure referred to in art. 13 of Legislative Decree 472/97.

In order to regularise omitted, insufficient or late payments of taxes through active repentance, in fact, it is necessary to pay, in addition to the reduced penalty, also default interest calculated at the legal rate, accruing day by day, starting from the day following the day by which the obligation had to be fulfilled and up to and until the day on which the payment is made (inclusive).

Therefore, the legal rate to be applied is the one in force in the individual periods, according to a *pro rata temporis criterion*, and is, therefore, equal to 2% until 31.12.2025 and 1.6% from 1.1.2026 up to and including the day of payment.

Installment of sums due following adherence to deflationary institutions of litigation

For tax purposes, the change in the legal interest rate is also relevant, in particular, in relation to:

- to the assessment with adhesion, pursuant to art. 8 of Legislative Decree 218/97, in the event of payment in instalments of the sums due;
- to acquiescence in the assessment, pursuant to art. 15 of the aforementioned Legislative Decree 218/97, in the event of payment in instalments of the sums due;
- judicial conciliation, pursuant to art. 48 of Legislative Decree 546/92, in the event of payment in instalments of the sums due.

The instalments subsequent to the first are in fact increased by interest at the legal rate; the rate is identified when the institution is completed, remaining unchanged for the entire amortisation period (Revenue Agency circ. 21.6.2011 no. 28, § 2.16, and 29.4.2016 n. 17, § 2.1).

Measure of interest not taken into account in writing

The new measure of 1.6% of the legal rate is also relevant for the calculation of interest, not determined in writing, in relation to:

- to capital loaned (art. 45 par. 2 of the TUIR);
- to the interest that contributes to the formation of business income (art. 89 par. 5 of the TUIR).

Installment of the sums due for the revaluation of shareholdings and land

The reduction of the legal interest rate is not relevant in the event of payment in instalments of the sums due for the redetermination of the cost or purchase value of shareholdings and land, owned outside the business area, pursuant to, respectively, art . 5 and 7 of Law 448/2001.

In this case, the interest due for the instalment payment remains at 3%, as this measure is not linked to the legal rate.

Adjustment of the multipliers for the calculation of the tax value of annuities and right of usufruct

The decrease in the legal interest rate to 1.6% from 1.1.2026 will not have an impact on the coefficients for determining the tax value of annuities and real rights of usufruct, use and habitation for the purposes of indirect taxes (registration tax, inheritance and gift taxes), since Legislative Decree 139/2024 has

established, from 1.1.2025, that a legal interest rate of less than 2.5% cannot be applied, in order to avoid the determination of "abnormal" values.

Article 1284 of the Italian Civil Code
art. 13 Legislative Decree no. 472 of 18.12.1997
Ministerial Decree 10.12.2025 Ministry of Economy and Finance

Il Quotidiano del Commercialista of 15.12.2025 - **"From 1 January the legal interest rate falls to 1.6%"** - *Editorial team*

Work

SUBORDINATE EMPLOYMENT

Employer obligations - Gender equality certification - Achievement by 31.12.2025 - Contribution exemption - Submission of applications (INPS message 16.12.2025 no. 3804)

INPS, with message 16.12.2025 no. 3804, announced the release, on its website, in the "Portal of Facilitations" section (formerly DiResCo), of the online application form "RELIEF PAR_GEN" for the submission by 30.4.2026 of requests for access to the contribution exemption related to the achievement of the gender equality certification referred to in art. 46-bis of Legislative Decree 11.4.2006 no. 198.

Private employers who obtain the aforementioned certification by 31.12.2025 can apply.

For employers who obtain it after this date, subsequent indications will be provided.

Contribution exemption linked to gender equality certification

The measure in question, pursuant to art. 5 of Law no. 162 of 5.11.2021, consists of an exemption from the payment of the total social security contributions payable by the employer in an amount not exceeding 1% and within the maximum limit of 50,000.00 euros per year.

Gender equality certification is issued in accordance with the UNI/PdR 125:2022 Reference Practice by accredited certification bodies pursuant to EC Regulation 765/2008.

With Ministerial Decree 20.10.2022 , the criteria and procedures for granting the exemption from 2022 were indicated.

For the methods of use, please refer to the indications and operating instructions referred to in INPS circ. 27.12.2022
n. 137.

Submission and processing of applications

The deadline for submitting applications under the campaign in question is 30.4.2026. The application must contain:

- the employer's identification data;
- the average global monthly salary, the average employer rate and the average company strength estimated in relation to the period of validity of the equality certification;
- the period of validity of the equality certification with an indication of the date of issue of the same, which cannot be later than 31.12.2025;
- the substitute declaration *pursuant to* Presidential Decree 445/2000 to be in possession of the certification in question, the alphanumeric identifier of the gender equality certificate and the name of the accredited certification body that issued it.

The global average monthly salary refers to the aggregate of all the average salaries paid or to be paid by the employer interested in benefiting from the exemption in question and not to the average salary of individual workers.

The massive processing of applications will be carried out after 30.4.2026.

Authorized exemption

At the end of the massive processing of the applications transmitted and the preventive checks on the possession of the required requirements, the authorization code (CA) "4R" will be assigned in the event of recognition of the exemption.

with communication of the amount of the exemption available at the bottom of the online application form.

In the event of insufficient resources, the exemption will be proportionally reduced for the entire audience of beneficiaries who have submitted a potentially eligible application.

Applications already accepted

Private employers who have submitted the exemption application in previous campaigns and who are still in possession of the gender equality certification do not have to resubmit the application, as the exemption is automatically recognized for the entire 36 months of validity of the certification itself following the acceptance of the application.

In any case, if the interested party should ascertain that he has indicated, in the application relating to the previous campaign, incorrect or anomalous data, with the consequent recognition of a reduced exemption amount compared to that due, he or she may waive the "partially accepted" application and submit a new request in the campaign for the acquisition of requests in progress.

art. 46 bis Legislative Decree no. 198 of 11.4.2006
art. 5 L. 5.11.2021 n. 162
Ministerial Decree 20.10.2022 Ministry of Labour and Social Policies
INPS Message 16.12.2025 no. 3804

Il Quotidiano del Commercialista of 17.12.2025 - **"The deadline for applications for exemption for equality certification expires on 30 April 2026"** - *Gianola*

Il Sole - 24 Ore of 17.12.2025, p. 36 - **"Gender equality bonus, applications for 2025 certifications are underway"** - *Massara - Prioschi*

Eutekne Guides - Social Security - **"Equal Opportunities - Gender Equality Certification"** - *Gianola G.*

SPECIAL SECTORS

MINISTRY OF INFRASTRUCTURE AND TRANSPORT RESOLUTION NO. 3 OF 8.10.2025

SPECIAL SECTORS

ROAD HAULIERS - Quota for 2026 for the operation of the Register of Road Hauliers - Amount, methods and deadline for payment

This resolution establishes the amount of the fees to be paid, for the year 2026, by natural and legal persons who, as of 31.12.2025, carry out the activity of road transport of goods on behalf of third parties, registered in the appropriate National Register of Road Hauliers, in order to cover the costs for:

- the functioning of the Central Committee and the Provincial Committees for the Register of Road Hauliers;
- the maintenance of the provincial registers of road hauliers.

Payment deadline

The aforementioned fees must be paid by 31.12.2025.

Payment methods

The payment of the fee must be made through the PagoPA platform, with the following alternative methods, both of which can be activated in the appropriate "Fee Payment" section on the www.alboautotrasporto.it website , following the instructions contained in the manual available in the aforementioned section:

- online payment, made in an integrated way in the application of payments; the user is automatically redirected to the PagoPA web pages that allow the user to choose the payment service provider (PSP) and pay in real time using the online channels offered by the chosen provider;
- payment after creation of the debit position (PD) which takes place in deferred mode; the user prints or views the pdf of the payment notice and proceeds with the payment with one of the methods presented by one of the payment service providers (PSPs), both via physical and virtual channels.

The user can pay one debt position at a time.

Companies registered with the Autonomous Province of Bolzano

Companies registered with the Autonomous Province of Bolzano must also make the payment through the PagoPA platform according to the methods described above, it being understood that the platform will allow payment exclusively in favour of the Autonomous Province of Bolzano.

Proof of payment

Road haulage companies must keep proof of payment of the fee for the year 2026, for the purposes of any checks that may be carried out by the Central Committee and/or the competent peripheral structures.

Suspension of registration in the Register

If the road haulage company does not pay the fee by the aforementioned deadline of 31.12.2025, the relevant suspension of registration in the Register will be ordered.