1	**TRAVEL AND ENTERTAINMENT EXPENSES - TRACEABILITY RULES AND OBLIGATIONS - CLARIFICATIONS**
	With Circular No. 15 of 22.12.2025, the Italian Revenue Agency has analysed the changes in the regulation of employee travel, both with reference to the amendments introduced by Legislative Decree 192/2024 on the reform of IRPEF and IRES, and in terms of the traceability of travel expenses and entertainment expenses, for the purposes of determining employment income, self-employed and business.
1.1	**TRIPS IN THE MUNICIPAL AREA** With particular reference to business trips within the Municipality, the discipline of which is set out in Article 51, paragraph 5, fourth sentence of the Consolidated Income Tax Act, as amended by Article 3 of Legislative Decree 192/2024, the reimbursement of travel and transport expenses for "*proven and documented*" trips within the municipal area do not contribute to employee income. Therefore, even in the case of travel within the municipal area, the reimbursement, in the form of a mileage allowance, granted to the worker for the use of private transport, calculated according to the parameters of the ACI tables, as long as it is duly proven and documented, does not contribute to forming the income. Also excluded from taxable income, where documented, are the reimbursement of expenses of: • toll; • parking.
1.2	**TRACEABILITY OF PAYMENTS FOR THE TRAVEL OF EMPLOYEES AND SIMILAR ENTITIES** In general, starting from 1.1.2025, expenses must be incurred by traceable means of payment, on the occasion of the trips or missions of employees (and similar subjects), for food, accommodation, travel and transport by taxi and rental with driver (NCC), incurred in the territory of the State, for the purpose of non-competition of the related reimbursements to the formation of employment income or assimilated. The Revenue Agency has specified that for refunds paid from 1.1.2025 against expenses incurred in the previous period, the condition of traceability of payments is not required. The traceability obligation provided for by Article 51, paragraph 5 of the Consolidated Income Tax Act (TUIR (and by Article 95, paragraph 3-bis of the Consolidated Income Tax Act, for the purposes of deductibility from business income) applies: • to trips both inside and outside the Municipality; • in the event that the transporter operates through the use of mobility platforms; • on the expense for the tourist tax, incurred by the employee on the road. On the other hand, the following are excluded from the traceability constraint: • reimbursement of expenses for travel and transport other than those carried out by taxi and NCC, such as, for example, tickets for scheduled transport by bus, train, plane, ship; • reimbursements made in the form of mileage allowances. ***Proof of tracked payment*** The traceable payment method can be demonstrated by proof of the transaction, i.e. by: • debit card or credit card receipt; • copy of the postal order, Mav; • copy of payments with PagoPa. The account statement can also be used on an optional, residual and non-additional basis. ***Cash payment of the taxi*** With the previous answer to ruling no. 302 of 4.12.2025, the Revenue Agency had clarified that, in the event that the employee's use of the taxi took place in the territory of the

	State with payment made in cash, the reimbursement of this expense contributes to forming the employment income.
1.3	**ENTERTAINMENT EXPENSES** With regard to entertainment expenses, Circular 15/2025 confirms that the traceability obligations: • unlike business trips, they also apply to expenses incurred abroad; • with reference to expenses incurred in the context of professional self-employment, operate only with reference to expenses incurred from 18.6.2025 (date of entry into force of Decree-Law 84/2025).
2	**ARRANGEMENT WITH CREDITORS 2025-2026 - REGIME OF REPENTANCE 2019-2023 - PAYMENT OF SUBSTITUTE TAXES - TAX CODES AND COMPILATION OF THE F24 FORM**
	With Res. 18.12.2025 no. 72, the Revenue Agency established the tax codes to be used for the payment of substitute taxes for income taxes and IRAP by ISAs who have adhered to the two-year arrangement with creditors (CPB) for the years 2025-2026 and adopt the repentance regime for the years 2019-2023, pursuant to art. 12-ter of Decree-Law no. 84 of 17.6.2025, conv. Law no. 108 of 30.7.2025.
2.1	**TERMS OF PAYMENT OF SUBSTITUTE TAXES** The substitute taxes due for each year must be paid: • from 1.1.2026; • by 15.3.2026, in a single solution, or by payment in installments in a maximum of 10 monthly installments of the same amount plus interest calculated at the legal rate (1.6%) starting from 15.3.2026. In the case of payment in instalments, the amendment is completed with the payment of all instalments. Late payment of one of the instalments, other than the first, within the deadline for payment of the next instalment does not result in the forfeiture of the benefit of the instalment.
2.2	**TAX CODES** The following tax codes must be used for the payment of the substitute taxes due: • "4089", called "*Repentance of previous years referred to in Article 12-ter of Decree-Law No. 84 of 17 June 2025 - Substitute tax for income taxes and related surcharges - Individuals who have joined the CPB*"; • "4090", called "*Repentance of previous years referred to in Article 12-ter of Decree-Law No. 84 of 17 June 2025 - Substitute tax for income taxes and related surcharges - Subjects other than natural persons who have joined the CPB*"; • "4091", called "*Repentance of previous years referred to in Article 12-ter of Decree-Law No. 84 of 17 June 2025 - Substitute tax for IRAP - Subjects who have joined the CPB*".
2.3	**SIMPLIFICATION OF THE F24 FORM** When filling out the F24 form: • the tax codes "4089" and "4090" are displayed in the "Treasury" section, corresponding to the sums indicated in the column "amounts payable"; • in the "reference year" field, the tax year to which the payment refers must be indicated, in the "YYYY" format; • In the case of payment in a single instalment,"0101" must be indicated in the "Installment/Region/Prov./Month Ref." field. The tax code "4091" must instead be indicated in the "Regions" section, together with the region code, in correspondence with the sums indicated in the column "amounts payable paid", with the indication, in the "reference year" field, of the tax year to which the payment refers, in the "YYYY" format. In the case of payment in a single instalment, the field "instalments/month ref." is enhanced with "0101".

	Payment in instalments In the case of payment by instalments, the field "instalments/region/prov./month ref." (section "Treasury") or "installments/month ref." (section "Regions") of the F24 form is valued in the "NNRR" format, where: • "NN" represents the number of the installment being paid; • "RR" indicates the total number of installments. The payment of the interest due in the event of payment by instalments is made with the following existing tax codes: • "1668", in relation to the tax codes "4089" and "4090"; • "3805", in relation to the tax code "4091".
2.4	**SUBJECTS UNDER TAX TRANSPARENCY REGIME** For subjects under the tax transparency regime, the payment of the substitute tax for income taxes and related surcharges can be made by the company or association in place of the individual shareholders or associates. If the payment of the substitute tax for income taxes and related surcharges is made directly by the company or transparent association, res. Revenue Agency 18.12.2025 no. 72 established that the tax code "4090" must be used, regardless of the shareholder structure. In the event that the substitute tax for income taxes and related surcharges is instead paid *pro rata* by the individual shareholders, the Revenue Agency requires the indication in the F24 form: • in the "Taxpayer" section, the tax code and personal data of the person making the payment (partner or associate); • in the field "Tax code of the co-obligor, heir, parent, guardian or bankruptcy trustee", of the tax code of the company or association; • in the "Identification code" field, of the "73" code, called "Taxpayer - Company"; • of the tax code "4089".
3	**ISSUE OF THE "INCENTIVE CODE" - MAIN ASPECTS**
	With Legislative Decree no. 184 of 27.11.2025, published in the *Official Gazette no.* 286 of 10.12.2025, the so-called "Incentive Code" was issued, implementing the delegation to the Government contained in Law 160/2023. ***Entry into force*** Legislative Decree 184/2025 entered into force on 1.1.2026.
3.1	**OBJECT OF THE INCENTIVE CODE** The Incentive Code: • harmonizes the general rules on incentives for companies (including self-employed workers); • defines the general principles governing the administrative procedures that companies must follow in order to access the benefits; • provides the relevant provisions for the use of functional technical instrumentation.
3.2	**SCOPE OF APPLICATION** The benefits recognised in the form of the following are subject to the provisions of the Incentive Code: • non-repayable contribution; • guarantees on financial transactions; • subsidized loans and other repayable instruments; • interventions in risk capital; • tax and social security benefits; • other forms governed by the call in accordance with national and European legislation in relation to the specific purposes of the incentive. However, the provisions of the Code do not apply: • tax incentives that do not provide for the performance of preliminary evaluation

	activities, including those with respect to which the checks are limited to compliance with the limit of allocated resources, for which the application of the sector discipline applies, without prejudice, however, to the provisions for tax incentives in the form of tax credits; • tax incentives in the field of excise duty, which remain governed by sector legislation; • contribution incentives, except for the provisions relating to the fight against relocation and safeguarding employment levels in the incentive system (the implementation of contribution incentives remains subject to sector regulations).
3.3	**TAX INCENTIVES IN THE FORM OF TAX CREDITS** Article 19 of Legislative Decree 184/2025 provides for a specific regime for tax incentives (and contribution incentives), which applies to incentives established from 1.1.2026 ("*established by law after the date of entry into force of this code*", as established by Article 25 below). With particular reference to the tax incentives used in the form of the tax credit that do not provide for the carrying out of the preliminary activity, it is established that the use, unless otherwise provided for by the special law, is in any case subject to the prior communication, by the applicant, to the competent party of the total amount of the benefits from which the same applicant intends to benefit and the presumed distribution over the years of the use itself, providing the additional communications required by the incentive regulations after any expenses have been incurred. ***State aid*** In the event that the tax incentives constitute State aid or are used under the *de minimis* regime, they are activated only after the responsible Authority has registered the relevant aid scheme in the National State Aid Register (RNA) and in the SIAN and SIPA registers.
3.4	**COMBATING RELOCATION** Art. 16 of Legislative Decree 184/2025 regulates the cases of incentives for the implementation of investments located in the national territory, if the economic activity concerned or part of it is relocated from the incentivized site to other sites. In the case of relocation operations in favour of another production unit located in the national area, in the European Union and in the States belonging to the European Economic Area, the beneficiary companies lose the benefits enjoyed if, jointly: • the incentives were directed to a specific area of the national territory and relocation involves a transfer of activities outside the area eligible for the incentive; • The relocation operation takes place before 5 years from the date of completion of the investment. In the case of relocation operations in favour of another production unit located in countries outside the European Union or the European Economic Area, the beneficiary companies forfeit all the benefits enjoyed for the investments made, even if not directed to a specific area of the national territory, if the relocation operation takes place before 5 years from the date of completion of the subsidised investment (10 years for large companies). In this case, companies for which the forfeiture is ascertained cannot access other incentives for the next 5 years from the date of the relocation operation (10 years for large companies). ***Communication to the Ministry of Enterprise and the Ministry of Labour*** Companies must in any case submit a specific communication to the Ministry of Enterprise and *Made in Italy* (MIMIT) and the Ministry of Labour at least 90 days before the start of the relocation operation (180 days for large companies). In the absence of such communication, any individual dismissals for justified objective reasons and collective redundancies relating to the production unit affected by the relocation operation are null and void.
3.5	**FORECASTS ON CATASTROPHE POLICIES** Article 9, paragraph 1, letter f) of Legislative Decree 184/2025 provides that failure to

	comply with the obligation to stipulate insurance contracts to cover damages for catastrophic events, referred to in art. 1 co. 101 of Law 213/2023, constitutes a cause for exclusion from the benefits. The exclusion, however, does not operate "in the *case of tax incentives referred to in Article 1, paragraph 2, second sentence, and contribution incentives*". Therefore, for the generality of the concessions in favor of companies, the failure to take out insurance against catastrophic risks constitutes a cause of exclusion. The stipulation of the catastrophe policy, on the other hand, is not an access requirement for: • tax incentives paid without investigation (so-called "automatic disbursement incentives"); • contribution incentives.
4	**LAND INCOME - UPDATE ON THE BASIS OF THE CROP DECLARATIONS SUBMITTED TO AGEA IN 2025**
	With the press release published in the *Official Gazette of the Pontifical Council for the Promotion of Contemporary Art,* 12.12.2025 no. 288, the Revenue Agency announced that it has completed the updating of the cadastral income of the territoriesin relation to the crop changes resulting from the declarations: • relating to land use for the disbursement of agricultural contributions; • submitted in 2025 to the Agency for Payments in Agriculture (AGEA). The update concerns 6,509 municipalities.
4.1	**PUBLICATION OF NEW PENSIONS** The lists of the parcels affected by the update, i.e. of each portion ofa parcel with a different crop, indicating the cadastral quality, the class, the surface, the dominical and agricultural incomes, as well as the deduction symbol where present, can be consulted: • at each Municipality concerned, or at the offices of the competent Provincial Directorates and Provincial Offices - Territory of the Revenue Agency, as well as on its website (*www.agenziaentrate.gov.it*); • until 10.2.2026.
4.2	**EFFECTIVENESS OF THE NEW PENSIONS** The new land income, deriving from the declarations relating to the use of the land submitted to the AGEA in 2025, produce tax effects from 1.1.2025.
4.3	**APPEAL AGAINST THE NEW PENSIONS** Against new land income, taxpayers can appeal: • before the Court of Tax Justice of first instance (formerly the Provincial Tax Commission) with territorial jurisdiction; • by 10.4.2026 (120th day from the date of publication of *the press release in the* Official Journal).
4.4	**APPLICATION FOR SELF-PROTECTION** The taxpayer who finds errors and inconsistencies in the attribution of the new annuities can also submit an application for self-protection to the Revenue Agency, using the formmade available on the relevant website. The application must indicate: • the cadastral quality considered correct; • the related motivation, in consideration of the type of cultivation practiced on the land in 2025. In addition, all the additional information deemed useful for the correct identification of the cadastral quality can be provided.
5	**VAT OPTION FOR SERVICES UNDER CONTRACT AND SUBCONTRACT TO TRANSPORT OR LOGISTICS COMPANIES - CLARIFICATIONS**
	Circ. Revenue Agency 18.12.2025 no. 14 has provided the first clarifications regarding the optional regime that allows the payment of VAT by the customer, 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, goods handling

	or logistics activities. This regime is governed by art. 1 co. 59 - 63 of Law 207/2024 and became operational from 30.7.2025, through the issuance of provv. Revenue Agency 28.7.2025 no. 309107, with which the model for communicating to the same Agency the contracts for which the option was exercised was approved.
5.1	**IDENTIFICATION OF THE SUBJECTIVE SCOPE OF THE CLIENT** The Revenue Agency has clarified 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, moreover, refers, by way of example and not exhaustively, to the following activity codes: • 49.20 Rail freight transport; • 49.41 Transport of goods by road; • 50.20 Maritime and coastal transport of goods; • 51.21 Air cargo; • 52.1 Storage and storage; • 52.21.4 Management of goods handling centres; • 52.24 Handling of goods; • 52.25 Logistics services; • 53.10 Postal activities with universal service obligation. It is also specified that, in the presence of a subcontracting chain, even subcontractors, in their capacity as customers, in order to adhere to the optional regime must carry out activities that fall within the ATECO codes of the sectors covered by the regulations.
5.2	**HOW TO EXERCISE THE OPTION** The option for the regime in question, exercised jointly by the provider and the principal, has a duration of three years and is communicated to the Revenue Agency by means of 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. The option for the transitional regime cannot be revoked, being binding for a three-year period. It is possible to send corrective communications to correct any errors regarding communications already transmitted, but this does not change the three-year effective date of the option.
5.3	**ISSUING THE INVOICE** The invoice is issued by the service provider, pursuant to art. 21 of Presidential Decree 633/72, and must indicate, in addition to the taxable amount, the rate and the tax, also the remark "*VAT option to be paid by the customer pursuant to Article 1, paragraph 59, Law no. 207 of 2024*" (inanalogy with what is provided for transactions with the *split payment mechanism*). The Revenue Agency has specified, however, that the methods of filling in 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.
5.4	**VAT RECOVERY PROCEDURES** The Revenue Agency has clarified that, for the case in question, in the event that an undue VAT has been applied, the customer, as the person required to pay VAT in the name and on behalf of the supplier, can request the Treasury to refund the higher tax

	deducted, disregarded and paid following an assessment that has become final, pursuant to art. 30-ter co. 2 of Presidential Decree 633/72. The right to a refund is granted on condition that the customer proves that VAT has actually been paid. Considering that the provider does not collect or pay the tax to the Treasury, the request for reimbursement is submitted by the customer within two years from the time when the assessment has become final due to payment. ***Variation notes*** The Agency specifies that the applicability of the procedure for the variation of the taxable amount or tax referred to in art. 26 of Presidential Decree 633/72, if the conditions are met.
5.5	**RELATIONSHIP WITH THE SPECIAL VAT REGIME FOR ROAD HAULIERS** The Revenue Agency has clarified that the optional regime in question is not incompatible with the simplifications provided for by art. 74 par. 4 of Presidential Decree 633/72 for road hauliers, since the two regimes can coexist for the same subject. If a transporter, operating under the regime referred to in art. 74 par. 4 of Presidential Decree 633/72, has adhered to the optional regime as a principal, is required to: • note the invoices received in the VAT register of purchases, making them ordinarily flow into your quarterly VAT settlement; • pay VAT in the name and on behalf of the supplier, using the F24 form, without the possibility of offsetting, by the 16th day of the month following the date of issue of the invoice, even if said invoice was issued by a carrier who, in turn, has adhered to the special regime *pursuant to* Article 74, paragraph 4 of Presidential Decree 633/72.
6	***FRINGE BENEFITS* - MIXED USE OF COMPANY VEHICLES - APPROVAL OF THE ACI TABLES FOR 2026**
	On S.O. no. 40 of the *Official Gazette*, the following have been published: 23.12.2025 no. 297, the national tables of the mileage costs of operating motor vehicles and motorcycles drawn up by ACI, necessary to determine the compensation in kind (*fringe benefit*) for 2026 of employees and coordinated and continuous collaborators, in the event of mixed use of company vehicles.
6.1	**CONTRACTS CONCLUDED FROM 1.1.2025** For newly registered motor vehicles, motorcycles and mopeds, granted for mixed use with contracts entered into as of 1.1.2025, 50% of the amount corresponding to a conventional mileage of 15,000 kilometers calculated on the basis of the operating cost per kilometer that can be deduced from the national tables drawn up by ACI, net of any sums withheld from the worker, is assumed. The aforementioned percentage is reduced: • 10% for battery-powered vehicles with exclusively electric traction; • 20% for *plug-in hybrid electric vehicles*. The Revenue Agency, with circular no. 10 of 3.7.2025, specified that the new regulations apply to vehicles that jointly meet the following requirements: • have been enrolled from 1.1.2025; • have been granted for mixed use to employees with contracts entered into from 1.1.2025; to this end, the time of signing the deed of assignment by the employer and the employee is relevant (in accordance with what is clarified by Res. 46/2020); • have been assigned, i.e. delivered, to employees from 1.1.2025.
6.2	**PRE-CURRENT DISCIPLINE** According to the provisions of the transitional regulations, the method of determining the *fringe benefit* in force as of 31.12.2024 continues to apply to: • vehicles granted for mixed use with contracts stipulated from 1.7.2020 to 31.12.2024;

	• vehicles ordered by the employer by 31.12.2024 and granted for mixed use from 1.1.2025 to 30.6.2025.
6.3	**TABLE ACI** The ACI tables with the amounts valid for 2026 therefore identify, for all models, the amounts of *fringe benefits* in special columns distinct according to the aforementioned percentages. The tables are also available on the ACI website (*www.aci.it*), in the *online services/fringe benefits* section.
7	**PARTNERSHIP BETWEEN PROFESSIONALS - REQUIREMENTS - AMENDMENTS**
	With art. 1 co. 24 of Law no. 190 of 18.12.2025 (annual law for the market and competition 2025), published in the *Official Gazette.* 294 of 19.12.2025, amendments have been made to the regulations on companies between professionals (STP), referred to in art. 10 of Law no. 183 of 12.11.2011. ***Entry into force*** Law 190/2025 entered into force on 3.1.2026 (fifteenth day after its publication in the *Official Gazette no.*).
7.1	**REQUIREMENTS OF THE SOCIETY OF PROFESSIONALS** Art. 10 paragraph 4 of Law 183/2011, which indicates the requirements that a company of professionals must meet in order to assume this qualification. The new text of Article 10, paragraph 4, letter b) of Law 183/2011, in particular, provides that, in the STP, "*In any case, the number of professional partners or, alternatively, the participation in the share capital of the professionals must be such as to determine the two-thirds majority in the resolutions or decisions of the partners, taking into account the rules established for the chosen corporate model. To this end, social or shareholders' agreements that derogate from the aforementioned rules have no relevance*". It is therefore clarified that, in the presence of "non-professional" shareholders, the requirement of the number of professional shareholders and that of their share in the share capital – which must in any case be such as to allow the same professionals to express a two-thirds majority in the decisions or resolutions of the shareholders – must exist alternatively (and not cumulatively) between them. The orientation, referring to the previous text of the rule, which considered it necessary, for the purposes of qualifying a company as STP, the simultaneous occurrence of both requirements, numerical and capital, has been overcome. The new wording of the provision in question also provides that any corporate or shareholders' agreements that derogate from these rules are not relevant, thus preventing the circumvention of the regulatory provision by inserting, in the bylaws or in shareholders' agreements, clauses that – even in the presence of a number of professional shareholders greater than two-thirds and/or a share capital held by two-thirds of the same professional shareholders – allow the decisions are taken by "non-professional" shareholders, even if they are in a numerical minority or hold a minority percentage of the share capital.
7.2	**CONSEQUENCES OF THE FAILURE TO MEET THE REQUIREMENT OF A TWO-THIRDS MAJORITY** Also following the amendments introduced by Law 190/2025, the consequences of the failure of the requirement, for professional partners, of a two-thirds majority in decisions, consisting of the dissolution of the company and its removal from the register, remain unchanged, unless this requirement has been reinstated within the peremptory term of six months. Article 10, paragraph 4, letter b) of Law 183/2011, in fact – in the new wording, slightly modified compared to the previous one – provides that "*The failure to meet the condition constitutes cause for the dissolution of the company and the council of the professional association or college with which the company is registered shall proceed to remove it from the register, unless the company has not reinstated it within the peremptory term of six months*".

	Finally, the new regulatory text expressly preserves the special provisions provided for in the regulations of individual professions.
8	**ONLUS - ACCESS TO THE 5 PER THOUSAND OF IRPEF FROM 2026 - OBLIGATION TO REGISTER WITH THE RUNTS AND RE-ACCREDITATION**
	The Revenue Agency, with press release no. 69 of 18.12.2025, announced the availability on its website of the lists of non-profit organizations admitted and those excluded from the 5 per thousand contribution of IRPEF for the financial year 2025. This is the latest publication of the Revenue Agency in relation to NPOs, in implementation of the transitional regime referred to in art. 9 co. 6 of Legislative Decree 228/2021 and subsequent extensions.
8.1	**OBLIGATION TO REGISTER WITH THE RUNTS** Starting from 2026, in fact, following the full implementation of the Third Sector reform referred to in Legislative Decree 117/2017, the discipline on NPOs has been repealed and the related Registry kept by the Revenue Agency is suppressed. Entities interested in maintaining the right to the 5 per thousand contribution from 1.1.2026 will therefore have to register with the RUNTS by 31.3.2026, according to the procedures defined by the Ministry of Labor and Social Policies, acquiring the status of Third Sector Entities (ETS).
8.2	**ACCREDITATION THROUGH THE RUNTS PORTAL** For former NPOs that register with RUNTS, accreditation to the 5 per thousand contribution must take place in the new ways, i.e. through the RUNTS portal. The Revenue Agency, with the aforementioned press release, specified that: • the request for registration with the RUNTS and accreditation for the 5 per mille must also be submitted by entities already accredited as NPOs and included in the lists relating to the financial year 2025 published by the same Agency on 18.12.2025; • these same entities, from 1.1.2026, must also refer to the indications available on the website of the Ministry of Labour and Social Policies to communicate any information necessary for the purpose of receiving the contribution (IBAN, revocation requests, etc.)..
9	**TAX CREDITS FOR INVESTMENTS IN THE SINGLE SEZ AND IN THE ZLS - DETERMINATION OF THE PERCENTAGE ACTUALLY USABLE**
	The Revenue Agency, with various provisions dated 12.12.2025, has defined the percentages of the tax credit that can actually be used in compensation in the F24 form, pursuant to art. 17 of Legislative Decree 241/97, for: • investments in the single SEZ of Southern Italy; • investments in the single SEZ of Southern Italy by companies active in the primary production of agricultural products and companies active in the forestry sector and in the fisheries and aquaculture sector; • investments in simplified logistics zones (ZLS) and in the Marche and Umbria Regions. Each beneficiary can view the tax credit that can be used through their tax drawer, accessible from the reserved area of the Revenue Agency website.
9.1	**TAX CREDIT FOR INVESTMENTS IN THE SINGLE SEZ OF SOUTHERN ITALY** With the provv. 12.12.2025 no. 570046, the Revenue Agency has defined at 60.3811% the percentage of the tax credit that can actually be used for investments in the single SEZ of Southern Italy, pursuant to art. 16 of Legislative Decree 124/2023 and art. 1 co. 488 of Law 207/2024.
9.2	**TAX CREDIT FOR INVESTMENTS IN THE SINGLE SEZ FOR THE AGRICULTURAL SECTOR** With the provision 12.12.2025 no. 570047, the Revenue Agency defined the percentages of the tax credit actually usable for investments in the single SEZ of Southern Italy for the agricultural sector, pursuant to art. *16-bis* of Decree-Law 124/2023 as amended by

	art. 1 co. 544 of Law 207/2024. In particular, the percentage has been set at the following amounts: • 15.2538% of the amount of the credit requested, for investments made in the primary production of agricultural products and in the forestry sector by micro, small and medium-sized enterprises; • 18.4805% of the amount of the credit requested, for investments made by large companies in the primary production of agricultural products; • 100% of the amount of the credit requested, for investments made in the fisheries and aquaculture sector.
9.3	**TAX CREDIT FOR INVESTMENTS IN THE FTAS AND IN THE MARCHE AND UMBRIA** With the provision of 12.12.2025 no. 570036, the Revenue Agency has defined the percentage of the tax credit at 100%, pursuant to art. 13 of Decree-Law 60/2024 and art. 3 co. 14-octies of Decree-Law 202/2024, which can actually be used for investments in: • simplified logistics zones (FTAs); • areas of the Marche and Umbria Regions eligible as a result of art. 3 of Law 171/2025.
10	**SALE OF THE PROFESSIONAL FIRM'S CUSTOMERS - VAT TAXABILITY - QUALIFICATION FOR INCOME PURPOSES - EXCLUSION FROM ISAS**
	In the answer to the Revenue Agency's ruling no. 311 of 12.12.2025, clarifications were provided on the treatment to be applied for the purposes of VAT, registration tax, direct taxes and ISAs, in the case of transfer of customers by a chartered accountant.
10.1	**VAT TAXABILITY AND REGISTRATION TAX** The transaction in question is subject to VAT and subject to registration tax in a fixed amount, as it is the mere transfer of a "customer portfolio" which cannot, on its own, represent a unitary set of activities organized for the exercise of a professional activity, the transfer of which would be outside the scope of VAT pursuant to art. 2 par. 3 letter c) of Presidential Decree 633/72.
10.2	**NATURE OF SELF-EMPLOYMENT INCOME** The consideration received by the taxpayer constitutes self-employment income to be subject to ordinary taxation in the tax period in which it is received.
10.3	**CAUSES OF EXCLUSION FROM ISAS** In tax periods during which the consideration for the sale of customers is collected without carrying out any activity, there is a cause of exclusion from the ISA attributable to the non-normal performance of the activity, while in the year in which the taxpayer closes the VAT number, the cause of exclusion for cessation of activity arises.
11	**PURCHASE OF MOTOR ROAD VEHICLES AND RELATED EXPENSES - LIMITS ON VAT DEDUCTION - EXTENSION TO 31.12.2028**
	Decision (EU) 8.12.2025 no. 2529 extended, until 31.12.2028, the authorisation granted to Italy by the Council of the European Union to provide for a flat-rate limit of 40% on the deduction of VAT paid on expenses relating to motor road vehicles not entirely used "for business purposes" (see Article 19-bis1 *paragraph 1 letters c) and d) of Presidential Decree 633/72).* **ANY APPLICATION FOR AUTHORISATION TO FURTHER EXTEND THE DEROGATION MEASURE WILL HAVE TO BE SUBMITTED TO THE EUROPEAN COMMISSION BY 31.3.2028, ACCOMPANIED BY A REPORT INCLUDING A REVIEW OF THE PERCENTAGE LIMITATION APPLIED TO THE RIGHT TO DEDUCT VAT**.
12	**CHARGING OF ELECTRIC VEHICLES - SUBMISSION OF DATA OF THE RESPECTIVE FROM 2026 - APPROVAL OF TECHNICAL SPECIFICATIONS**
	WITH THE PROVISION 12.12.2025 NO. 570041, THE REVENUE AGENCY APPROVED THE TECHNICAL SPECIFICATIONS FOR THE STORAGE AND TRANSMISSION OF DATA ON DAILY FEES RELATING TO THE RECHARGING OF ELECTRIC VEHICLES THROUGH CHARGING STATIONS REFERRED TO IN EU

	REGULATION 13.9.2023 NO. 1804, IMPLEMENTING ART. 2 CO. 1-TER OF LEGISLATIVE DECREE 127/2015.
12.1	**REGULATORY FRAMEWORK** **ARTICLE 2, PARAGRAPH 1-TER OF LEGISLATIVE DECREE 127/2015, INSERTED BY ARTICLE 3 OF LEGISLATIVE DECREE 81/2025 AS OF 13.6.2025, PROVIDES FOR THE INTRODUCTION OF *AD HOC* RULES FOR THE STORAGE AND SENDING OF FEES RELATING TO THE CHARGING OF ELECTRIC VEHICLES, TAKING INTO ACCOUNT THE PECULIARITIES OF THESE OPERATIONS.**i.
12.2	**ACCREDITATION AND CENSUS OF DEVICES** Based on the provisions of the measure in question, the parties obliged to transmit the fees pursuant to art. 2 par. 1-ter of Legislative Decree 127/2015 must: • carry out the accreditation procedure (as "merchants") through a special *online procedure* available on the website of the Revenue Agency; • equip itself with an *Energy Server*, i.e. a device, uniquely identified and connected to the individual charging sockets, which is able to store the data of charging operations, to consolidate them, as well as to send them to the Revenue Agency in an authenticated and secure way, in compliance with a special trace. **EACH ENERGY *SERVER* MUST BE REGISTERED WITH THE REVENUE AGENCY SYSTEM, WHILE THE CENSUS OF CHARGING STATIONS IS NOT REQUIRED**.
12.3	**DATA TO BE STORED AND TRANSMITTED** The electronic storage of fees is mandatory for all transactions carried out through charging stations that do not provide for customer identification (see the technical specifications approved with the measure in question). **IN PARTICULAR, IT IS ENVISAGED THAT, FOR EACH CHARGING SOCKET, THE ENERGY SERVER RECEIVES AND STORES A SERIES OF DATA (E.G. IDENTIFICATION OF THE CHARGING SOCKET, DATE AND TIME OF START AND END OF CHARGING, QUANTITY OF ENERGY SUPPLIED, FEE CHARGED, INCLUDING VAT, WITH THE RELEVANT RATE, PAYMENT DATA). AFTER THAT, THE *SERVER* WILL DETERMINE THE TOTAL AMOUNT OF THE DAILY FEES FOR ALL THE OPERATIONS CARRIED OUT ON THE REFERENCE DATE FOR EACH CHARGING SOCKET, EXCLUDING THE FEES FOR WHICH THE INVOICE IS PRODUCED**.
12.4	**DATA SUBMISSION DEADLINES** **THE DATA MUST BE SENT THROUGH THE ENERGY *SERVER* BY THE LAST DAY OF THE MONTH FOLLOWING THAT IN WHICH THE OPERATIONS ARE CARRIED OUT**.
12.5	**EFFECTIVE DATE AND TRANSITIONAL ARRANGEMENTS** For the transmission of the data of the recharge operations, it will be necessary to wait for the activation of the appropriate telematic channel. The date of this activation will be announced with a special notice published on the website of the Revenue Agency. **ON A TRANSITIONAL BASIS, THE DATA OF THE TRANSACTIONS CARRIED OUT FROM 1.1.2026 AND UNTIL THE LAST DAY OF THE MONTH PRIOR TO THAT OF ACTIVATION OF THE ELECTRONIC CHANNEL WILL BE TRANSMITTED WITHIN 45 DAYS FROM THE DATE OF ACTIVATION OF THE CHANNEL**.
12.6	**ELECTRONIC DATA STORAGE** **SUBJECTS WHO CARRY OUT THE TOP-UP OPERATIONS REFERRED TO IN ARTICLE 2, PARAGRAPH 1-TER OF LEGISLATIVE DECREE 127/2015 ARE REQUIRED TO ELECTRONICALLY STORE (PURSUANT TO MINISTERIAL DECREE 17.6.2014) THE INFORMATION REQUIRED BY THE TECHNICAL SPECIFICATIONS**.
13	**PURCHASES SUBJECT TO PUBLIC INCENTIVES FOR PRODUCTION ACTIVITIES - INTEGRATION OF THE ELECTRONIC INVOICE WITH THE SINGLE PROJECT CODE - PROCEDURES**

	The Revenue Agency , with the provision 10.12.2025 no. 563301, has defined the procedures for integrating electronic invoices, relating to purchases of goods and services subject to public incentives for production activities, with the single project code (CUP).
13.1	**WEB *SERVICE* FOR THE INCLUSION OF THE CUP IN THE ELECTRONIC INVOICE** Invoices relating to the purchase of goods and services subject to public incentives for production activities provided by the Public Administration must contain the single project code (CUP) referred to in art. 11 of Law 3/2003, reported in the concession deed or communicated at the time of assignment or at the time of the request for the incentive. If the original electronic invoice does not contain the aforementioned information (or contains it incorrectly), the transferee/customer can integrate the document by using a specific *web* service made available by the Revenue Agency in the "Invoices and Considerations" portal.
13.2	**TIME SCOPE** The integration of electronic invoices with the CUP, through the new service, is allowed for invoices whose transaction date is after 31.5.2023.
13.3	**ACTIVATION OF THE SERVICE** The date of availability of the aforementioned *web* service will be announced with a specific notice published on the website of the Revenue Agency.
14	**CROSS-BORDER VAT-EXEMPT REGIME - IMPLEMENTING PROVISIONS - DEADLINE FOR THE ASSIGNMENT OF THE SUFFIX "EX" - CONTROLS**
	In relation to the cross-border VAT exemption regime introduced from 1.1.2025 by Legislative Decree no. 180 of 13.11.2024 (new articles 70-terdecies - 70-duovicies of Presidential Decree 633/72), the Revenue Agency with: • the provv. 4.12.2025 no. 551770, amended the previous provision. 30.12.2024 no. 460166, better specifying the terms for the attribution of the suffix "EX" following the submission of the prior communication; • the subsequent provv. 10.12.2025 no. 560356, defined the checks to be carried out; The checks concern, among other things, the prior communication that must be submitted for the purposes of accessing the regime and the subsequent quarterly communications to account for the transactions carried out in the period.
14.1	**ATTRIBUTION OF THE SUFFIX "EX"** In provv. Revenue Agency 30.12.2024 no. 460166, which establishes the methods and terms for the submission of the prior communication, to which taxable persons established in the territory of the State who intend to adopt the cross-border exemption regime in other Member States of the European Union are required, it was specified that the terms for the assignment of the suffix "EX" from the date of transmission of the prior notification to the Member States of exemption. With the provv. 4.12.2025 no. 551770, in compliance with the provisions of art. 70-noviesdecies of Presidential Decree 633/72, it is clarified that the term of 35 working days for the assignment of the suffix "EX" to the taxable person runs from the receipt of the prior communication from the Revenue Agency.
14.2	**CONTROLS ON PRIOR COMMUNICATION** The Revenue Agency carries out checks on the compliance between the information contained in the prior communication for access to the regime in other EU states and that in its possession. In particular, the consistency of the turnover indicated with the data available to the Tax Administration is verified. If the amounts reported in the prior communication differ from those found, the taxable person will receive a rejection message stating, as a reason, the "Inconsistency on the data of the turnover communicated", but may submit a new prior communication as early as the day after the message was produced. Other checks are also carried out to verify that, based on the data in the Agency's possession, the thresholds for access to the scheme are not exceeded; Also in

	this circumstance, taxable persons will receive a rejection message. The submission of the new Access Notice will be possible at different times depending on the different cases (exceeding the turnover threshold in the EU in the previous year, in the period of the current calendar year preceding the submission of the Communication, etc.).
14.3	**CHECKS FOR THE SUFFIX "EX"** The suffix "EX" is assigned where, after 35 working days from receipt of the prior communication, one or more exemption States in which the application of the exemption is requested have not sent any response; an exception is made for the case in which these States have requested a longer period to carry out any checks in order to prevent tax avoidance or evasion. The suffix "EX" is deactivated by the Tax Authorities if the taxable person has ceased his activity, when it is possible to presume its cessation, as well as in the cases provided for the automatic cessation of the VAT number. The cessation of activity is presumed if eight calendar quarters have elapsed during which quarterly zero communications are transmitted in one or more exemption States and at the same time no data of communications of cross-border transactions are sent to entities established in the aforementioned Member States (Article 1, paragraph 3-bis of Legislative Decree 127/2015). If the automatic termination of the VAT number has been ordered in the presence of the circumstances provided for by art. 35 par. 15-quinquies of Presidential Decree 633/72, the suffix "EX" is also terminated.
14.4	**QUARTERLY REPORTING CONTROLS** With regard to quarterly communications, the Revenue Agency carries out checks on the deadlines for submission and the consistency of the data declared, the turnover indicated, as well as compliance with the thresholds provided for by national and EU legislation.
15	**CROSS-BORDER VAT EXEMPTION REGIME - CLARIFICATIONS**
	The Revenue Agency, with circular no. 13 of 16.12.2025, has provided numerous clarifications on the cross-border VAT exemption regime, referred to in the new arts. 70-terdecies - 70-duovicies of Presidential Decree 633/72. From 1.1.2025, small taxable persons can in fact benefit from the facilitation, which allows them not to charge VAT on active transactions carried out in the territory of the Member States in which the taxable person, in possession of the requirements, has applied for the exemption.
15.1	**VALIDITY OF THE "EX" IDENTIFICATION NUMBER** Persons participating in the cross-border VAT exemption regime: • they do not exercise VAT recourse in relation to the supply of goods and services carried out in the territory of the European Union ("*output transactions*"); • do not deduct the tax relating to purchases of goods and services that relate to duty-free active transactions ("*input transactions*"). That said, the Tax Administration underlines that "*the regime in question concerns only active transactions (so-called "Tax Transactions"). output), while passive transactions (so-called "passive transactions") are not affected by the regime. input); this implies, among other things, that the taxable person may have to identify himself, for VAT purposes, also in the exempt State if he is found to be liable for tax*". In other words, a taxable person established in Italy who has applied for and obtained the identification number "EX" (consisting of the VAT number followed by the suffix "EX") assigned for the purposes of applying the scheme in the exemption Member State, may have to apply in that Member State for an additional VAT identification number if it has been carried out there, For example,

	intra-community purchases or purchases that require the application of the reverse charge.
15.2	**BUSINESS VOLUME** In order to access and remain in the cross-border duty-free VAT regime, it is essential to determine the turnover achieved by the taxable person in each Member State. The Revenue Agency reminds that the calculation of this turnover does not include: • the sale of tangible or intangible capital goods; • the exempt transactions referred to in art. 10 of Presidential Decree 633/72 with the exception of those referred to in paragraph 1 numbers 1) to 4), 8), 8-bis) and 9), unless they are ancillary, and those referred to in no. 11) of the same art. 10.
15.3	**EXEMPTION REGIME APPLIED IN OTHER EU MEMBER STATES BY TAXABLE PERSONS ESTABLISHED IN ITALY** ***Subjective scope*** With regard to the subjective scope, it is specified that, if permitted by the regulations of each Member State, subjects who do not apply the flat-rate regime in Italy (art. 1 par. 54 et seq. of Law 190/2014) can also apply the regime, "*either by option (having decided to operate under the ordinary regime) or as subjects other than natural persons, to whom this regime is precluded*". On the other hand, permanent establishments in Italy of persons established in other Member States, as well as taxable persons not established in the territory of the State who are identified for VAT purposes pursuant to Article 35-ter of Presidential Decree 633/72, cannot access the regime. ***Prior communication*** As for the prior communication for the request for access to the regime, the suffix "EX" is assigned, adding it to the VAT number, within 35 working days of receipt of the application. In the event of no response from one or more exemption states within the aforementioned 35 days, the suffix "EX" is still assigned, unless the exempt state has requested a longer deadline to carry out any checks in order to prevent tax avoidance or evasion. In this regard, the Revenue Agency specifies that the calculation of "working days" includes "*any day with the exception of Saturdays, Sundays and public holidays of both the State of establishment and the State of* exemption". Within five days of sending, it is possible to rectify the prior communication submitted, sending a "replacement" one. After five days, the correction will be inhibited until the response to the notification sent by the exempting Member States has been received. The prior communication must be updated if: • there has been a change in the information previously provided; • the taxable person intends to make use of the preferential regime in Member States other than those already mentioned; • the taxable person intends to cease to apply the scheme in one or more exemption Member States. ***Quarterly communication*** Persons established in Italy who adopt the cross-border VAT exemption regime are required to submit the quarterly report, which must contain, for each quarter, the amount of transactions carried out in Italy and in each of the other Member States (or an indication of the absence of transactions). If admission to the exemption regime took place in the same calendar quarter as that in which the prior notice was submitted, the quarterly report must include "*the amount of all transactions carried out in the period between the date of submission of the prior notice and the end of the quarter*". If, on the other hand, admission to the scheme took place in

	the calendar quarter following that of submission of the prior communication, two separate quarterly communications must be completed and submitted within the deadline relating to the calendar quarter of admission: • in the first, relating to the quarter in which the taxable person was authorised to make use of the preferential scheme, all the transactions carried out during the period must be indicated, including those carried out between the first day of the quarter and the date of admission to the scheme; • in the second, relating to the quarter preceding the quarter of admission, "*only the transactions carried out in the period between the date of submission of the prior notice and the last day of the quarter*" must be reported (through column 3 of the form). The Revenue Agency specifies that the deadline for submitting the communication (last day of the month following the quarter) "*is not moved to the first following working day if it falls on a Saturday or a public holiday*". In the event of submission of a communication in order to amend errors or omissions contained in the original form or in the event that some of the transactions carried out in the period have ceased (in whole or in part), the taxable person may send the "corrective" within "*three years from the expiry of the reference calendar quarter*". Within 15 days of exceeding the annual threshold of €100,000.00 of turnover in the European Union, the entity must submit a specific communication using the form for quarterly communication; the Agency points out that in this case it is not allowed to transmit a corrective communication. ***Termination*** With reference to the voluntary cessation of the adoption of the scheme in one or more Member States, it is specified that: • pursuant to art. 70-duovicies of Presidential Decree 633/72, it takes effect "*starting from the first day of the calendar quarter following that in which the Revenue Agency received the communication or, if the communication is submitted during the last month of the calendar quarter, starting from the first day of the second month of the following quarter*"; • in the period between the update of the communication and the day before the actual cessation, "*the taxable person may continue to carry out the supplies of goods and services territorially relevant in those Member States on an exempt basis*"; • the taxable person who continues to make use of the cross-border exemption scheme in Member States other than those for which he has communicated his intention to leave the scheme, "*must continue to send quarterly reports, also indicating the transactions carried out (exempt and subsequently under the ordinary scheme) in the Member State or States in which he no longer makes use of the scheme*". In the event that one of the causes of compulsory exit from the scheme occurs (e.g. because the national annual turnover threshold provided for in the exempt State has been exceeded), the termination shall take effect from the date of exclusion notified by that Member State.
15.4	**EXEMPTION REGIME APPLIED IN ITALY BY SUBJECTS ESTABLISHED IN OTHER EU MEMBER STATES** Persons established in other Member States of the European Union who request the application of the cross-border exemption regime in Italy must not have achieved a turnover in the territory of the State in the calendar year prior to the request, nor in the period of the current calendar year up to the time of submission, exceeding € 85,000.00. The prior notification must be submitted to the Tax Administration of your State of establishment. For the purposes of the application of the cross-border exemption scheme,

	the taxable person is identified by the suffix "EX" only in his State of establishment. Only in the event that he is found to be "*liable for tax in Italy (for example, for particular types of purchases, such as intra-community purchases, reverse charge purchases, etc.), he is required to identify himself for VAT purposes in the territory of the State*". Where the economic operator established in other Member States is already identified in Italy for VAT purposes, the VAT registration number: • it is terminated "*exclusively with regard to active transactions (output) carried out in Italy, under the exemption regime*"; • it must be used for the fulfilment, in Italy, of obligations deriving from transactions for which it is liable for tax (e.g. for *reverse charge purchases*). In the latter circumstance, if he or she is not already identified, the non-established person is required to do so.
15.5	**CLARIFICATIONS REGARDING THE EXERCISE OF THE VAT DEDUCTION** Considering that taxable persons applying the ordinary regime in Italy may also adopt the cross-border VAT exemption regime in other Member States, pursuant to the new Article 19 of Presidential Decree 633/72, it is necessary that these operators: • adopt in advance the specific non-deductibility criterion to be applied to the tax charged on purchases and imports of goods and services exclusively referred to the exemption regime; • determine the percentage of non-deductible tax relating to the purchases and imports of goods and services used promiscuously for the performance of transactions subject to the cross-border VAT exemption regime and those subject to tax.
16	**SALE OF PREFABRICATED HOUSES - VAT TREATMENT**
	With the answer to the ruling of the Italian Revenue Agency no. 304 of 5.12.2025, the VAT treatment applicable to the supply, by a taxable person not resident in Italy, of modular prefabricated houses, to "private consumers" residing in the territory of the Italian State, was examined.
16.1	**VAT REGIME APPLICABLE** According to the Revenue Agency, "modular" houses possess the nature of real estate. This can be deduced from art. 13-ter letter b) of EU Regulation 15.3.2011 n. 282, by virtue of which "*any building or building erected on the ground or incorporated into it, above or below sea level, which is not easily dismantled or easily removed*" is considered immovable property. In addition, the request of the final transferee to request the application of the VAT rate of 4% must be considered. This element presupposes that the transferee is in possession of the requirements for the so-called "first home" benefit and, therefore, that he intends to use the modular house as a permanent home for his home. As real estate, the supply of "modular" prefabricated houses is to be traced back to the VAT exemption regime referred to in art. 10 par. 1 no. 8-bis) of Presidential Decree 633/72, unless the transferor company can be qualified as a "construction company" of the asset.
16.2	**APPLICABLE VAT RATES** If the immovable property is sold by the construction company, within 5 years from the completion of the works, the conditions for paying VAT at reduced rates are met. Therefore, the rate of 10% is applied for the sale of all buildings for non-"luxury" residential use (no. 127-undecies) of Table A, part III, annexed to Presidential Decree 633/72), or the rate of 4% for the same transfers, if the transferee meets the "first home" requirements (no. 21 of Table A, part II, attached to Presidential Decree 633/72).
16.3	**DECLARATION FOR THE PURPOSE OF MEETING THE "FIRST HOME" REQUIREMENTS** In the event of a false declaration by the buyer, there are no penalties for the company transferring the asset. In fact, reference is made to the provision of note II-bis to art. 1 of the Tariff, part one, annexed to Presidential Decree 131/86, whose paragraph 4 specifies that the Revenue

	Agency is required to recover from purchasers the higher VAT, corresponding to the difference between the rate due and that applied by virtue of the "first home" tax relief and to impose the penalty equal to 30% of the aforementioned difference, in addition to interest on arrears.
16.4	**INAPPLICABILITY OF THE "OSS" REGIME** With reference to the sale of immovable property, a non-resident taxable person cannot make use of the "*One stop shop*" (OSS) system, as it is reserved only for distance sales of movable property, pursuant to art. 74-sexies of Presidential Decree 633/72. In order to comply with tax obligations, this person is, therefore, required to identify himself for VAT purposes in Italy or to appoint a tax representative in the territory of the State.
17	**TRANSFORMATION OF DEFERRED TAX ASSETS (DTA) INTO TAX CREDITS - PROHIBITION OF OFFSETTING FOR THE TRANSFEREE**
	The Italian Revenue Agency, with Resolution No. 73 of 29.12.2025, expressly amended the content of the previous Resolution No. 32 of 15.5.2025, in order to clarify that the tax credit deriving from the transformation of *Deferred Tax Assets (*DTAs) provided for by Article 44-bis of Legislative Decree 34/2019, transferred to a third party, cannot be used as compensation by the transferee; however, the Agency is without prejudice to non-compliant conduct held up to on the date of res. 73/2025.
17.1	**USE OF THE "DTA" TAX CREDIT** With regard to the use of the tax credit deriving from the transformation of deferred tax assets (DTAs), following the assignment of pecuniary receivables from defaulting debtors by 31.12.2021, art. 44-bis of Decree-Law 34/2019 allows, alternatively: • the use in compensation in the F24 form, pursuant to art. 17 of Legislative Decree 241/97; • the transfer to third parties, pursuant to art. 43-bis of Presidential Decree 602/73; • the transfer to subjects belonging to the group, pursuant to Article 43-ter of Presidential Decree 602/73; • the request for reimbursement.
17.2	**ASSIGNMENT TO THIRD PARTIES AND PROHIBITION OF SET-OFF BY THE TRANSFEREE** With regard to persons who do not belong to the same group, the tax credits in question can be transferred only if they have previously been requested for reimbursement in the tax return, in accordance with the procedures provided for by Article 43-bis of Presidential Decree 602/73; in particular, such assignment must result from a public deed or private deed authenticated by a notary and the relevant deed must be notified to the Provincial Directorate of the Revenue Agency, jurisdiction by reason of the tax domicile of the transferor. Since the assignment to third parties presupposes that the tax credit has been requested for reimbursement, according to the Revenue Agency, the transferee cannot use it in compensation through the F24 form. Therefore, given the prohibition of further assignment established by art. 43-bis of Presidential Decree 602/73 and the aforementioned impossibility of use in compensation, the transferee can only monetize the credit purchased by collecting the sums subject to the request for reimbursement.

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12.1.2026	Delivery Certifications for adjustment	Employees and persons with income assimilated to employmentmay communicate to the withholding agent- the income received in 2025 in relation toprevious employment relationships, with delivery of the relevant Single Certifications, in order to consider them in the effectof the overall adjustment at the end of the year 2025.
12.1.2026	Submission of applications for road haulier investment grants	Road haulage companies for third parties can start submitting applications to the operator "RAM spa", starting from 10.00 a.m.,for the booking of contributions, in relation to the sixth incentive period: • for the renewal of the vehicle fleet with vehicles with highecological sustainability, pursuant to Ministerial Decree 18.11.2021 no. 461 and Ministerial Decree 7.4.2022 no. 148; • by certified e-mail to the address *ram.investimentielevatasostenibilita@legalmail.it*. Applications must be submitted by 4.00 p.m. on 20.2.2026; detects the chronological order of presentation.
15.1.2026	Tax assistance for 2026	Withholding agents who intend to provide tax - assistance in relation to the submission of forms 730/2026 (relatingto the year 2025) must communicate itto their employees, pensioners, coordinated and continuous collaboratorsand holders of certain other income assimilated to employment. In the absence of communication, the withholding agent is only required to make adjustments relating to the 730/2026 forms submitted to a CAF-employees, to a professional or directly by the taxpayer.
15.1.2026	IMU balance regularization 2025	Persons who have omitted or made insufficientor late payments of the balance of their own municipal tax (IMU) due for 2025, the deadline for which was 16.12.2025, may regularisethe violations by applying: • the penalty reduced by 1.25%; • statutory interest of 2% until 31.12.2025 and 1.6% as of 1.1.2026.
15.1.2026	Data transmission of purchases from abroad	VAT taxable persons, resident or established in Italy,- must send electronically tothe Revenue Agency, in XML format through the Exchange System: • data relating to transactions involving the purchase of goods and services from entities not established in Italy; • in relation to documents proving the transactionreceived in December 2025 or transactions carried out in December 2025. The Communication does not cover: • transactions for which a customs bill or electronic invoice has been received; • purchases of goods and services not territorially relevant for VAT purposes in Italy pursuant to art. 7 - 7-

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		octies of Presidential Decree 633/72, if they are for an amount not exceeding € 5,000.00 per single transaction.
16.1.2026	Monthly VAT payment	Taxpayers with a VAT number on a monthly basis must: • settle the VAT for the month of December 2025; • pay the VAT due. Persons who entrust the keeping of accounts to third parties and have notified the Revenue Office, in settling and paying VAT, may refer tothe VAT that became payable in the second previous month. The payment of the monthly VAT in question must be made even if the amount does not exceed the limit of 100.00 euros. VAT may be paid quarterly, without interest payments, in respect of transactions arisingfrom subcontracting contracts if a deadline has been agreed for payment of the priceafter delivery of the goods or notification of the performance of the services.
16.1.2026	Payment of additional withholding taxes	Withholding agents must pay: • withholding taxes made in December2025; • the additional IRPEF withheld in December 2025 on employment income and similar income. The payment of the withholdings referred to in art. 25 and 25-bis of Presidential Decree 600/73 (compensation for self-employment and commissions), made in December 2025, must be made even if the amount does not exceed the limit of 100.00 euros. The condominium that pays fees for works or service contracts must make the payment of the withholdings referred to in art. 25-ter of Presidential Decree 600/73, made in December 2025, even if the amount is less than the limit of 500.00 euros.
16.1.2026	Communication of additional data on withholdings and withholdings in place of the 770 form	Withholding agents with a number of employees not exceeding five as of 31.12.2024 can notify the Revenue Agency: additional data on withholdings and withholdings made in December 2025 on employment or self-employment income, or assimilated to them, paid with the F24 form, through the appropriate prospectus approved with provv. Revenue Agency 31.1.2025 no. 25978; in lieu of the submission of the 770/2026 form relating to 2025. Withholding agents who make use of this option must: apply it in relation to the entire year 2025; • submit the F24 form and the additional prospectus exclusively through the electronic services of the Revenue Agency, directly or through an authorised intermediary.

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16.1.2026	Payment of withholding taxes on dividends	Withholding agents must pay withholding taxes: • made on cash gains paid in the October-December 2025 quarter; • paid by shareholders for the distribution of profits in kind in the October-December 2025 quarter.
16.1.2026	Tributes amusement machines	Operators of mechanical or electromechanical amusement and entertainment equipment must pay the entertainment tax and VAT due: • on the basis of the average annual flat-rate taxable amounts, established for the individual categories of appliances; • in relation to devices and devices installed in December 2025.
16.1.2026	Submission of applications for road haulier investment grants	Road haulage companies for third parties must submit to the managing body "RAM spa", by 4.00 p.m., the applicationsfor the booking of contributions: • for the renewal of the vehicle fleet with more eco-sustainable vehicles, pursuant to Ministerial Decree 7.8.2025 no. 203 and Ministerial Decree 4.12.2025 no. 470; • exclusively by certified e-mail (PEC) of the applicant company and addressed to *ram.investimenti2026@legalmail.it*. It detects the chronological order of submission, based on the date and time of submission of the application via PEC.
20.1.2026	Communication of inspections of fiscal measuring devices	The manufacturers of fiscal measuring devices (cash registers) and the authorized periodic verification laboratories must communicate to the Revenue Agency the data relating to the verification operations carried outin the October-December 2025 quarter. The communication must take place: • electronically; • directly, or by making use of qualified intermediaries.
26.1.2026	Submission of INTRASTAT forms	Persons who have carried out intra-community transactions shall submit the INTRASTAT forms electronically to the Revenue Agency: • relating to the month of December 2025, on a mandatory or optional basis; • or to the October-December 2025 quarter, on a mandatory or optional basis. Subjects who, in December 2025, have exceededthe threshold for the quarterly submission of INTRASTAT forms submit: • the forms relating to the months of October, November and December 2025, specifically marked, on a mandatory or optional basis; • by electronic transmission. With the determination of the Customs and Customs

DEADLINE	FULFILLMENT	COMMENTARY
		Agency23.12.2021 no. 493869, the new INTRASTAT models were approvedand further simplifications were provided for the submission of INTRASTAT forms, applicable starting from the lists relating to 2022.
28.1.2026	Regularization of VAT advance payment 2025	VAT holders, both monthly and quarterly, who have omitted or made insufficient or late payment of the VAT advance due for 2025, the deadline for which was 29.12.2025, can regularise the violation by applying: • the penalty reduced by 1.25%; • statutory interest of 2% until 31.12.2025 and 1.6% as of 1.1.2026.
29.1.2026	Regularization of omitted or unfaithful INCOME, IRAP and CNM 2025 forms	Individuals, partnerships and equivalent persons, as well as IRES subjects whose tax period coincideswith the calendar year, may regularise, by means of active correction, the failure to submitthe forms: • INCOME 2025; • IRAP 2025 (if taxable person); • CMN 2025 (in case of adherence to the tax consolidation regime). Regularisation is completed by: • the electronic submission, directly or through an authorised intermediary, ofomitted declarations; • the payment, for each declaration(income, IRAP and consolidated), of the penalties envisaged, reduced to one tenth of the minimum. Within the deadline in question, it is also possible to settlethe aforementioned unfaithful forms, submitted by 31.10.2025: • by submitting the supplementary returns electronically, directlyor through an authorised intermediary; • with the payment, for each declaration, of the penalties envisaged, reduced to one ninth of the minimum. In any case, any violations relating to paymentsmust be subject to separate regulation.
29.1.2026	Omitted or unfaithful regularization of forms 770/2025	Withholding agents may regularise, by means ofactive repentance, the failure to submit the770/2025 form (possibly divided into three parts). Regularisation is completed by: • the submission electronically, directly or through an authorised intermediary, of theomitted declaration; • the payment of the penalties envisaged, reduced to one tenth of the minimum. Within the deadline in question, it is also possible to regularise the unfaithful 770/2025 form, submitted by 31.10.2025: • by submitting electronically, directly or through an authorised intermediary, the supplementary return;

DEADLINE	FULFILLMENT	COMMENTARY
		• with the payment of the penalties envisaged, reduced to one ninth of the minimum. In any case, any violations relating to payments mustbe subject to separate regularization.
30.1.2026	Submission of tax credit applications for the purchase of recycled products	Companies that during the year 2024 have incurred expenses for the purchase of recycled plastic products or packaging deriving from separate collection, in accordance with the provisions of the Ministerial Decree of 2.4.2024 and the Ministerial Decree of 17.11.2025, must submit, by 12.00, the appropriate applicationto access the provided tax credit: • to the Ministry of the Environment and Energy Security; • exclusively electronically, through the procedure accessible at *the link https://invitalia-areariservata-fe.npi.invitalia.it/home*. It does not detect the chronological order of presentation.
31.1.2026	Inventory drafting	Individual entrepreneurs, companies and commercial entities whose financial year coincides with the calendar year mustdraw up and sign the inventory relating to the2024 financial year. For "non-solar" subjects, the inventory must be drawn up and signed within 3 months of the deadline for submitting the tax return.
31.1.2026	Printing of accounting entries	Taxpayers, with a tax period coinciding with the calendar year, who keep their accounts with mechanistic systems, must print the accounting records relating to the 2024 financial year on paper. For "non-solar" subjects, the printing of the accounting recordskept with mechanographic systems must take place within3 months of the deadline for submitting the declarationof income. The keeping and storage with electronic systems, on any medium, of any accounting register is, in any case, considered regular in the absence of transcription on paper supportswithin the terms of the law or digital substitute storage, if during access, inspection or verification the same are updated on the aforementioned electronic systems and are printed following the request made by the proceeding bodies and in their presence.
31.1.2026	Computerized storage of documents	Taxpayers, whose tax period coincides with the calendar year, who keep documents or recordsin electronic form, must complete the process ofelectronic storage of documents: • relating to the year 2024; • by affixing a time reference to the archive packet which can be relied on against third parties. For "non-solar" subjects, the conclusion of the process of electronic storage of documents must take place within 3 months of the deadline for submitting the tax return.

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31.1.2026	Self-certification for exclusion from the RAI licence fee for the year 2026	Natural persons who own utilities for the supply of electricity for residential domestic use must submita specific self-certification, in order to be excluded from the payment of the RAI licence fee in the bill, in the event of: • non-possession of a television set by any member of the registered family, in any of the dwellings for whichthe declarantis the owner of an electricity supply user; • non-possession, by any member of the registry family in any of the homes for which the declarant is the holder ofan electricity supply unit, of a television set other than the one for which a report of termination of the radio-television subscription was submitted for "sealing". The self-certification must be submitted: • by filling in the appropriate form approved bythe-Revenue Agency; • by registered mail withoutan envelope, to the Revenue Agency, Turin 1 office, S.A.T. - TV Subscription Desk - P.O. Box 22, 10121, Turin; • or by electronic transmission, directly or through an authorized intermediary, or bycertified electronic mail (PEC). The submission of the self-certification: • within the deadline in question it takes effect for the entire year 2026, but could involve the request for reimbursement ofthe charge on the bill of the first installment of the fee; • from 1.2.2026 and by 30.6.2026, it will only take effect for the second half of 2026.
31.1.2026	VAT declaration and payment"OSS regime""	Taxable persons who have joined the special "OSS" regime must submit to the Revenue Agency, electronically, the declaration relating to the October-December 2025 quarter concerning: • the supply of services to customers who are not taxable persons for VAT purposes in Member States of the European Union other than that of the supplier; • intra-Community distance sales of goods subject to tax in the Member State of arrival; • certain domestic divestments by digital platforms as presumed suppliers. The declaration must be submitted even in the absence of transactions falling under the regime. The VAT due on the basis of that return must also be paid within the time limit, at the rates of the Member States in which the transaction is deemed to have taken place.
31.1.2026	VAT declaration and payment"IOSS regime""	Taxable persons who have joined the special "IOSS" regime must submit to the Revenue Agency, electronically, the declaration relating to the month of December 2025 concerning distance sales of imported goods:

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		• not subject to excise duty; • shipped in shipments with an intrinsic value not exceeding 150.00 euros; • intended for a consumer in a Member State of the European Union. The declaration must be submitted even in the absenceof transactions falling within the regime. The VAT due on the basis of that return must also be paid within that period, at the rates of the Member States in which the supply is deemed to have been made.
31.1.2026	Communication of the cross-border VAT exemption regime	Taxable persons established in Italy, who have joined the cross-border VAT exemption regime in one or more Member States of the European Union, must electronically communicate to the Revenue Agency: • the total value of the sales and services carried out in Italy during the October-December 2025 quarter, or the absence of transactions in the event that none have been carried out; • the total value expressed in euros of the supplies carried out during the October-December 2025 quarter in each other Member State of the European Union, including those in which the exemption is not applied, or the absence of transactions where none have been carried out. The communication must be made: • using the appropriate form approved by the Revenue Agency; • directly or through a qualified intermediary.
31.1.2026	Update of data from the National Register of Amateur Sports Activities	Amateur sports associations and clubs, registered in the National Register of Amateur Sports Activities (RASD) as of 31.12.2025, must electronically send a declaration concerning: • the updating of the data communicated during registration; • the updating of the directors in office; • data referring to sporting activity, including teaching and training activities; • any other changes that occurred in the year 2025. This declaration is transmitted to the RASD through the sports body of affiliation or, failing that, directlythrough the Register platform.
31.1.2026	Communication of donations received	Subjects who received donations for cultural projects in the year 2025 must notify the Ministry of Culture: • the amount of disbursements received; • the complete details of the provider; • the "purposes" or "activities" for which they weregiven, or the referability of the aforementioned donationsto institutional tasks.

DEADLINE	FULFILLMENT	COMMENTARY
31.1.2026	Payment of statutory auditors' contribution	Persons who are registered in the Register of Statutory Auditors as of 1.1.2026, including in the Inactive Auditors Section, must pay the annual fee for keeping the register, relating to 2026, of €57.00.
31.1.2026	Payment of contribution to business crisis managers	Persons enrolled in the Register of Business Crisis Managers must pay the annual contributionfor the maintenance of the Register, equal to 50.00 euros.
31.1.2026	Payment of the contribution of judicial administrators	Persons enrolled in the Register of judicial administrators of seized or confiscated assets must pay the annual fee- for the maintenance of the Register: • equal to 100.00 euros; • by bank transfer. The proof of payment must be sent to the Ministry of Justice by 30.4.2026.
2.2.2026	Reporting of health expenses	Doctors and other health professionals, pharmacies and other health facilities, opticians, or persons delegated by them, must electronically transmit data relating to health expenses incurred in the year 2025, as well as reimbur- sements made in the year 2025 for services not provided or partially provided: • to the Health Card System of the Ministry of Eco- nomy and Finance; • for the purposes of pre-filling forms 730/2026 and INCOME PF 2026.
2.2.2026	Changes in land income	Taxpayers with dominical and agricultural income must- report to the competent provincial office - Territory of the RevenueAgencyany changes in land income that occur- red in the year 2025. The aforementioned obligation to report does not apply if the crop changescan be inferred fromthe declarations relating to land use submitted in 2025 to the AGEA in order to obtain the payment of Community agricultural contributions.
2.2.2026	Lease Contract Registration	The Contracting Parties shall ensure that: • the registration of new property leases with effect from the beginning of January 2026 and the pay- ment of the relevantregistration tax; • the payment of registration tax also for renewals and annuities of lease contractswith effect from the beginning of January 2026. For registration it is mandatory to use the "RLI form". For the payment of the relevant taxes, it is mandatory to use the "F24 payments with identification elements" form (F24 ELIDE), indicating the appropriate tax codes established by the Revenue Agency.

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2.2.2026	Diesel tax credit for transport	Operators of road haulage of goods on their own account or on behalf of third parties must submit an application to the competent Customsand Monopolies Agency to obtain the tax credit: • in relation to excise duties on diesel fuel for transport; • with reference to the October-December 2025 quarter. The tax credit can be: • requested for reimbursement; • or intended for use in compensation in the F24 form.
2.2.2026	Virtual stamp duty declaration	Entities authorized to pay stamp duty virtually, other than banks, Post Offices, SIMs, SGRs, insurance companies and other financial intermediaries, must submit to the RevenueAgency the declaration containing the data and information relating to the deeds and documentsissued in the year 2025, in order to: • settle the stamp duty due in balance for the year 2025; • proceed with the provisional settlement of the stamp duty due for the year 2026. The submission of the declaration must take place: • using the form approved by the Revenue Agency; • exclusively by electronic transmission, directly or through an intermediary.
2.2.2026	Stamp duty declaration for deeds transmitted to the Register of Companies	Persons registered in the Register of Companies, other thanindividual entrepreneurs and those registered only with the REA, mustsubmit to the Revenue Agency the declaration: • containing the number of documents submitted in the year2025 to the Register of Companies on an electronic medium or by electronic transmission; • in order to settle the stamp duty due in Salfor the year 2025 and on account for the year 2026. Persons authorised to pay stamp duty virtually must include the deeds in question in the appropriate declaration, indicated above.
2.2.2026	Packaging invoicing	VAT holders must issue a global invoice for all deliveries of packaging and containers made in the year 2025 with an obligation to return, but not returned.
2.2.2026	Communication of donations made	Subjects who in the year 2025 have made donations for cultural programs must communicateto the Revenue Agency, electronically: • your complete personal details, including tax data; • the amount of disbursements made; • the beneficiaries.

DEADLINE	FULFILLMENT	COMMENTARY
2.2.2026	Payment of residual amounts of the 730/2025 form	Employees, pensioners, coordinated and continuous collaborators and holders of certain other income assimilated to employment must pay: • the amounts deriving from the settlement of the 730/2025 form, which the withholding agent was unable to withhold due to insufficient remuneration, pensions or compensation paid; • applying interest of 0.4% per month.
2.2.2026	Payment of the RAI licence fee for the year 2026 not charged on the bill	Individuals must make the payment of the RAI licence fee for 2026, using the F24 form, in cases where: • no member of the registry family required to pay the fee is the holder of an electricity supply contract of the types with charge on the invoice; • or they are users for whom the supply ofelectricity takes place within the framework of networks not interconnected with the national transmission grid. Payment can be made in a single solution, or by subdivision: • in two six-monthly installments, expiring on 2.2.2026 (as31.1.2026 falls on a Saturday) and 31.7.2026; • or in four quarterly installments, expiring on 2.2.2026 (as 31.1.2026 falls on a Saturday), 30.4.2026, 31.7.2026 and 2.11.2026 (as 31.10.2026 falls on a Saturday).