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

News

Tax

ASSESSMENT

Declarations - Certification of withholding agents - Single Certification - 2026 Model - Approval - Main changes (provv. Revenue Agency 15.1.2026 no. 15707)

With the provision of 15.1.2026 no. 15707, the Revenue Agency has approved the 2026 Single Certification model, relating to the 2025 tax period, together with the related instructions for compilation.

Terms of submission to the Revenue Agency

In general, the CU 2026 must be transmitted by the withholding agents to the Revenue Agency by 16.3.2026; within the same deadline, the CU must be delivered to the taxpayer.

Article 4, paragraph 1 of Legislative Decree 81/2025 has in fact set 30.4.2026 as the deadline for the electronic transmission to the Revenue Agency of CUs containing exclusively:

- income deriving from self-employment services falling within the exercise of the art or habitual profession;
- or commissions for non-occasional services relating to commission, agency, mediation, commercial representation and business procurement relationships.

The deadline for sending CUs containing only exempt or non-declarable income through the pre-filled tax return remains at 31.10.2026 (which falls on a Saturday, however, is postponed to 2.11.2026).

Bonus and additional deduction for employees

The most important novelty is the one deriving from the introduction of measures for the reduction of the tax wedge starting from 2025 (art. 1 par. 4 - 9 of Law 207/2024).

Holders of employment income (with the exception of pensions) can alternatively benefit:

- a *bonus* in the event of total income not exceeding € 20,000.00 (not taxable and not subject to INPS contributions), to a variable extent according to the employment income;
- an additional tax deduction in the case of total income exceeding €20,000.00 and up to €40,000.00.

In the case of entitlement to the *bonus* or additional deduction, the new section "Sum that does not contribute to the formation of income" must be filled in (points 718 to 726). In this section, various information must be entered, including, by way of example:

- the type of income, the amount of employment income and the amount of amateur sports employment income (gross of the franchise);
- the days of employment;
- start and end date of employment;
- if the withholding agent has recognized and paid (in whole or in part) the *bonus* or if the withholding agent has not recognized the *bonus* to the employee or has recognized it but has not paid it even in part;
- the amount of the *bonus* paid;
- the amount of the *bonus* that the withholding agent has recognized but has not paid to the employee;
- any *bonus* recovered within the adjustment operations (or, if the recovery takes place in installments, the amount to be recovered after the adjustment operations).

The amount of the additional deduction granted to employees must instead be indicated in the "Deductions and credits" section, in point 368.

Fringe benefit

Boxes no. 474 and 475 are confirmed, necessary to distinguish the two non-taxability thresholds in force for 2025 as a result of the provisions of art. 1 par. 390 - 391 of Law 207/2024, namely:

- €1,000.00 for all employees;
- €2,000.00 for those with fiscally dependent children.

The above thresholds also include sums relating to household utilities and rental expenses or interest on the mortgage relating to the main residence.

If the above thresholds are exceeded, the entire value must be subject to ordinary taxation.

Buildings leased by newly hired employees

The new point 476 is introduced, where the amount of the reimbursement recognized by the employer for the payment of rent and maintenance expenses carried out on the buildings rented by new hires on a permanent basis in 2025 must be indicated, for which art. 1 par. 386-389 of Law 207/2024 provided for the non-competition of these reimbursements to income for the first two years from the date of employment and by total limit of € 5,000.00 per year.

The worker must have transferred his residence to the municipality of the place of work (more than 100 kilometers away from the municipality of previous residence) and have an income from employment not exceeding 35,000.00 euros in the year prior to the date of hiring.

Revenue Agency Provision 15.1.2026 no. 15707

Il Quotidiano del Commercialista del 16.1.2026 - **"The 2026 Single Certification model has been approved"** - *Negro - Silvestro*

Il Sole - 24 Ore of 16.1.2026, p. 33 - **"In the CU 2026 space for measures to reduce the tax wedge"** - *Massara B.*

Guide Eutekne - Assessment and sanctions - **"Single Certification"** - *Negro M.*

ASSESSMENT

Assessment and controls - Powers of the Offices - Competence of the Offices - Undeclared leases - Assessment issued by the Pescara Operations Centre - Illegitimacy (Cass. 28.12.2025 no. 34444)

With the ruling of 28.12.2025 no. 34444, the Court of Cassation stated that, in the event that the assessment is notified by the Pescara Centre, it can be annulled for violation of territorial jurisdiction, although still connected to the taxpayer's tax domicile.

Pescara operations center

The powers of the Pescara Operations Centre were redetermined with provv. Revenue Agency 28.1.2011, which implements the provisions of art. 28 of Legislative Decree 78/2010, which provides for the establishment of special articulations competent for the issuance of automated assessments on employment income and hidden income deriving from the cross-referencing of data.

The measure established that the competence is attributed to the Pescara Operations Center and its branch office in Reggio Calabria for the following matters:

- automated partial assessments for income tax/VAT purposes (the typical example is leases registered but not declared for income tax purposes);
- acts of contestation of sanctions;
- acts of recovery of tax credits;
- liquidation notices for the forfeiture of indirect taxation benefits.

For unduly offset VAT, the Venice Operations Centre is responsible (provv. Revenue Agency 9.3.2011).

The Pescara Operations Centre is responsible, in addition to the powers outlined above, for the management of refunds of non-resident taxpayers and tax credits provided for by special laws (e.g., research and development, employment increase).

Territorial jurisdiction in the field of undeclared leases

The Cass. 28.12.2025 no. 34444 has established that from art. 28 of Legislative Decree 78/2010 "*an expansion of competences (by assigning taxing power) to the aforementioned operational center cannot be inferred*".

Therefore, the following principle of law has been enunciated: "*pursuant to art. 28, paragraph 2, Legislative Decree 78/2010, the Pescara Operations Center has only powers of investigation and control, not also imposition, being reserved to the territorially competent Revenue Agency the adoption of tax acts*".

The Pescara Center therefore, according to the judges, has only control functions but cannot issue tax acts.

Given that the lack of competence of the offices gives rise to the annulment of the act (art. 7-bis of Law 212/2000, introduced by Legislative Decree 30.12.2023 no. 219), the assessment thus notified is voidable for violation of territorial jurisdiction.

Critical remarks

At present and with specific reference to undeclared leases pursuant to Article 28 of Decree-Law 78/2010, there are no precedents of the Supreme Court on the subject and, therefore, the decision appears to be the first on the subject.

The solution, which refers specifically to undeclared leases, does not appear entirely convincing as art. 28 of Legislative Decree 78/2010 also delegates the functions of assessment to the articulations of the Revenue Agency.

In any case, the procedural legitimacy always belongs to the Provincial Directorate of the taxpayer's tax domicile (Articles 4 and 10 of Legislative Decree 546/92). Therefore, regardless of the potential defect on the voidability of the act due to lack of jurisdiction, the appeal must be notified to the Provincial Directorate of the taxpayer's tax domicile.

art. 10 Legislative Decree no. 546 of 31.12.1992

art. 28 DL 31.5.2010 n. 78

art. 4 Legislative Decree no. 546 of 31.12.1992

Revenue Agency Provision 28.1.2011 n. 16271

The Accountant's Daily of 14.1.2026 - **"Assessments on the leases of the Pescara Operations Center voidable due to incompetence"** - *Cissello*

Eutekne Guides - Assessment and sanctions - **"Revenue Agency"** - *Cissello A. Eutekne*

Guides - Assessment and sanctions - **"Competence of the offices"** - *Cissello A.*

Cass. 28.12.2025 n. 34444

INDIRECT TAXES

VAT - Taxpayers' obligations - Annual return - VAT 2026 - Contracts and subcontracts in the logistics sector - Shell companies - Adjustment of the deduction - Changes to the 2026 VAT form (provv. Revenue Agency 15.1.2026 no. 51732)

With the provv. Revenue Agency 15.1.2026 n. 51732 , the 2026 VAT and 2026 Basic VAT forms, referring to the 2025 tax period, were approved, with the related instructions. The parties obliged to comply and those exempted, the deadlines for submitting the form and the main changes to the form are reported below.

Subjects obliged to submit the form and exempt subjects

In general, all business or arts and professions (Articles 4 and 5 of Presidential Decree 633/72) and VAT holders (Article 8 of Presidential Decree 322/98) are obliged to submit a VAT return.

The following are exempt from the aforementioned requirement:

- subjects who for the tax year have only registered exempt transactions pursuant to art. 10 of Presidential Decree 633/72 and those who, having availed themselves of the exemption from obligations (art. 36-bis of Presidential Decree 633/72), have carried out exclusively exempt transactions (the aforementioned exemption does not apply, for example, if purchases have been made for which VAT is applied with the *reverse charge mechanism*);
- taxpayers who, for the entire tax year, have made use of the flat-rate regime for the self-employed referred to in art. 1 par. 54 - 89 of Law 190/2014;
- subjects who still apply the advantageous tax regime referred to in art. 27 par. 1 and 2 of Legislative Decree 98/2011;
- agricultural producers exempted from the obligations pursuant to Article 34, paragraph 6 of Presidential Decree 633/72;
- entertainment operators who apply the special regime referred to in art. 74 co. 6 of Presidential Decree 633/72;
- individual entrepreneurs who lease the only business and do not carry out other activities relevant for VAT purposes;
- taxable persons not established in Italy who have carried out only exempt, non-taxable transactions, not subject to or in any case without obligation to pay the tax, through a "light" tax representative (art. 44 44 co. 3 of Legislative Decree 331/93);
- subjects who have opted for the special regime referred to in L. 398/91, who are exempt from the VAT obligations for all income obtained in the exercise of commercial activities related to institutional purposes;

- subjects domiciled or resident outside the EU identified for VAT purposes in Italy in the manner provided for by art. 74-quinquies of Presidential Decree 633/72 for the fulfilment of obligations relating to all services rendered to "private consumer" customers;
- occasional collectors of wild non-wood products and spontaneous medicinal plants who, in the previous calendar year, have achieved a turnover not exceeding 7,000.00 euros (art. 34-ter of Presidential Decree 633/72);
- voluntary organizations and social promotion associations that have opted for the application of the flat-rate regime (art. 5 co. 15-quinquies of Decree-Law 146/2021, conv. L. 215/2021).

Submission deadlines

The 2026 VAT form for 2025 must be submitted in the period between 1.2.2026 and 30.4.2026 (art. 8 par. 1 of Presidential Decree 322/98). The submission must be made by 2.3.2026 (as 28.2.2026 is a Saturday and 1.3.2026 is a Sunday), if the taxable person intends to make use of the right to communicate with the VAT return, in the VP form, the summary accounting data of the periodic settlements relating to the fourth quarter of 2025 (art. 21-bis co. 1 of Decree-Law 78/2010).

Major new features of the model

Compared to the VAT form for the previous year (2024), the structure and the tables to be filled in are substantially unchanged. The changes made refer to the introduction or compilation of some lines and/or the related instructions.

The main changes concern, in particular:

- the provision of specific lines (line VE38 fields 2 and 3 and line VJ30) referring to the option for the payment of VAT by the customer, for services dependent on procurement and subcontracting contracts, in the logistics sector, pursuant to art. 1 par. 59 et seq. of Law 207/2024;
- the overcoming of the "automatic" VAT penalties for non-operating companies in the tax return (Article 30, paragraph 4 of Law 724/94) which involves, among other things, a new method of filling in line VA15 and the elimination, in line VX4, of the box with the taxable person's certification that he is not one of these companies or, in any case, that he has submitted a ruling request for the disapplication of the relevant regulations;
- the amendment of the table for the calculation of the adjustment of the deduction, present in the Appendix to the compilation of the form, to take into account the repeal of paragraph 3 of art. 19-bis2 of Presidential Decree 633/72.

art. 21 to DL 31.5.2010 n. 78

art. 8 DPR 22.7.1998 n. 322

art. 9 Legislative Decree 4.12.2025 n. 186

Revenue Agency Provision 15.1.2026 no. 51732

Il Quotidiano del Commercialista of 16.1.2026 - **"The news for shell companies in the VAT return makes its debut"** - *Gazzera - Greco*

Il Sole - 24 Ore of 16.1.2026, p. 31 - **"In the 2026 model, VAT from the customer for transport and logistics"** - *Ficola S.*

Eutekne Guides - VAT and indirect taxes - **"VAT return"** - *Cosentino C. - Gazzera M.*

LOCAL TAXES

IRAP - Determination of the taxable base - Banks and other financial institutions and companies - Dividends distributed to financial intermediaries and insurance companies - Taxability limited to 5% from 2025 - Requests for reimbursement for previous years - Changes to Law 199/2025 (2026 Budget Law)

Art. 1 , paragraph 46-50 of Law 199/2025 (Budget Law 2026) amended the methods for determining the IRAP taxable base of financial intermediaries and insurance companies, in order to adapt the content of the domestic legislation to the judgment of the Court of Justice of the EU of 1.8.2025 joined cases C-92/24-

C-94/24 (Banca *Mediolanum*).

With this ruling, Article 6, paragraph 1, letter a) of Legislative Decree 446/97 was held to be contrary to Article 4 of Directive 2011/96/EU ("mother-subsidiary"), since it subjects dividends received from financial intermediaries by their daughters residing in other Member States of the Union to a levy for IRAP purposes of more than 5%. In the view of the Community judicature, the 95% exemption provided for by the Directive

must extend to any tax which - like IRAP - includes in its taxable amount, even if partially, dividends from subsidiaries resident in other Member States.

Regulatory framework

Pursuant to Article 6 , paragraph 1 of Legislative Decree 446/97, for banks and other financial intermediaries (other than SIMs, other intermediaries authorised to carry out investment services, mutual fund management companies and SICAVs), the taxable amount is given by the algebraic sum of the following elements:

- net banking income, reduced by 50% of dividends (letter a));
- depreciation of tangible and intangible assets for functional use, for an amount equal to 90% (letter b));
- other administrative costs, amounting to 90% (letter c)).

For insurance companies, the taxable amount is given by the sum (art. 7 par. 1 of Legislative Decree 446/97) of:

- result of the technical account of non-life classes (item 29 of the income statement);
- result of the technical account of life classes (item 80 of the income statement). The following changes must be made to the result thus obtained:
- depreciation of capital goods, wherever classified, and other administrative expenses (items 24 and 70 of the Income Statement), are deductible to the extent of 90%;
- dividends (item 33 of the income statement) are assumed at the rate of 50%.

Non-taxability of 95% of "community" dividends

Through the insertion of paragraph 6-bis in Article 6 and paragraph 1-bis in Article 7 of Legislative Decree 446/97, it has been established that dividends from subsidiaries that meet the requirements to fall within the scope of the aforementioned Directive 2011/96/EU are excluded from the formation of the value of the net production of the receiving company or entity for 95% of their amount.

The exclusion to the extent of 95% applies only to the occurrence of the condition referred to in art. 44 par. 2 letter a) of the TUIR, i.e. only to dividends from non-resident companies and entities relating to securities and financial instruments for which the non-deductibility of the related remuneration from income is provided for in the foreign country of residence of the issuer.

Effective date

The provisions in question apply from the current tax period to 31.12.2025 (2025, for "solar" subjects).

Requests for reimbursement for previous periods

For tax periods prior to the one in progress as of 31.12.2025 (2024 and earlier, for "solar" entities), the portion of IRAP referring to dividends that contributed to the formation of the value of net production, pursuant to art. 6 and 7 of Legislative Decree 446/97, to an extent exceeding the provisions of the new provisions, can only be requested for reimbursement if the limitation period of 48 months from the date of the payment (pursuant to Article 38 of Presidential Decree 602/73).

Without prejudice to requests for reimbursement already submitted as of 1.1.2026, the right to reimbursement is subject to the submission of the relevant application to the Revenue Agency, in accordance with the procedures that will be established by a provision of the same Agency.

Option of offsetting against the extraordinary tax on extra profits

The sums requested for reimbursement may be offset in the F24 form with the extraordinary tax on the extra profits of the banks referred to in art. 1 co. 68 et seq. of Law 199/2025. The option will also be exercisable by subjects who, as of 1.1.2026, have already submitted requests for reimbursement.

The following do not apply:

- the prohibition of offsetting in the presence of expired roles (pursuant to Article 31, paragraph 1 of Legislative Decree 78/2010);
- the prohibition of offsetting in the presence of registrations in the register for state taxes and related accessories, as well as registrations in the register or loads entrusted to the Collection Agents relating to deeds in any case issued by the Revenue Agency, for total amounts exceeding 50,000.00 euros, for which the payment terms have expired and no suspension measures are in place (Article 37, paragraph 49-quinquies of Decree-Law 223/2006);
- the annual compensation limit of 2 million euros (art. 34 par. 1 of Law 388/2000).

Confirmation of the non-taxability of 50% of "internal" dividends

The 2026 Budget Law has left the discipline of "internal" dividends unchanged, despite the C.G.T. II°

Piedmont, with the sentence of 29.9.2025 no. 681/3/25, stated that art. 6 paragraph 1 letter a) of Legislative Decree 446/97 should also be disapplied with reference to profits distributed by companies resident in Italy in favour of "parent" companies also resident there for contrast with art. 49, 54 and 63 of the TFEU (Treaty on

the Functioning of the European Union). Otherwise, there would be "reverse discrimination", given that dividends distributed by resident "subsidiary" companies to equally resident "parent" companies would remain taxable at 50%, against a taxability reduced to 5% if the "subsidiary" was resident in an EU State.

Il Quotidiano del Commercialista of 10.1.2026 - **"The exclusion of 95% of dividends from the IRAP taxable income of banks has been confirmed"** - *Fornero*

Concessions

TAX BENEFITS

Tax credit for investments in capital goods - Transition tax credit 5.0 - Residual amount as at 31.12.2025 - Mode of use (res. Revenue Agency 12.1.2026 n. 1)

With the res. Revenue Agency 12.1.2026 n. 1, indications were provided regarding the use of the transition 5.0 tax credit, pursuant to art. 38 of Decree-Law 19/2024, residual as of 31.12.2025.

How to use the 5.0 transition tax credit

With regard to the methods of using the transition 5.0 tax credit, art. 38 paragraph 13 of Decree-Law 19/2024 provides that "*the tax credit can only be used as compensation, pursuant to Article 17 of Legislative Decree No. 241 of 9 July 1997, after five days from the regular transmission, by the GSE to the Revenue Agency, of the list referred to in the last sentence of paragraph 10 by 31 December 2025, by submitting the F24 form only through the electronic services offered by the Revenue Agency, under penalty of refusal of the payment transaction. The amount not yet used on the aforementioned date is carried forward and can be used in five annual installments of the same amount*".

The tax credit could therefore also be used in a single solution by 31.12.2025; for the amount not yet used at that date, it is provided for the carry-forward and use in five annual installments of the same amount.

Use of the residual tax credit as of 31.12.2025

The Revenue Agency, with res. no. 1/2026, provided more precise indications for the purposes of using the residual tax credit as of 31.12.2025.

In particular:

- the residual tax credit as of 31.12.2025 is divided into five annual instalments of equal amount referring to the years from 2026 to 2030, visible in the tax drawer, accessible from the reserved area of the Revenue Agency website;
- The annual amount is used in compensation by indicating the tax code "7072" (established by Res. Revenue Agency no. 63/2024) and, as the reference year, the year from which the annual portion of the credit deriving from the distribution can be used in offsetting, in the "YYYY" format, indicated in the tax drawer.

The resolution in question also specifies that, during the preparation of the F24 forms, the Revenue Agency carries out automated checks in order to verify that the amount of credits used in compensation by each entity does not exceed the amount of the quota available for each year, under penalty of rejection of the F24 form.

The deviation is communicated to the person who sent the F24 form, by means of a special receipt that can be consulted through the telematic services of the Revenue Agency.

Following the division into five instalments, the *ceiling* for the years 2024 and 2025 is reduced by the amount allocated and the residual credit is zero.

Exclusion from the general limits on offsets

The aforementioned paragraph 13 of art. 38 of Decree-Law 19/2024 also provides that the tax credit is not subject to:

- the annual limit for the use of tax credits from the RU framework, equal to € 250,000.00 (art. 1 paragraph 53 of Law 244/2007);
- the general annual compensation limit in the F24 form, equal to 2 million euros (Article 34 of Law 388/2000);
- the prohibition of offsetting credits relating to state taxes in the presence of debts entered in the register for an amount exceeding € 1,500.00 (Article 31 of Decree-Law 78/2010).

By express regulatory provision, the tax credit cannot be transferred or transferred even within the tax consolidation (art. 38 par. 13 of Decree-Law 19/2024).

Tax irrelevance of the tax credit

The transition 5.0 tax credit is not relevant for tax purposes, given that the tax relief provision provides that the tax credit does not contribute to the formation of income as well as the IRAP taxable base and is not relevant for the purposes of the relationship referred to in art. 61 and 109 par. 5 of the TUIR.

art. 38 co. 13 DL 2.3.2024 n. 19

Revenue Agency Resolution 12.1.2026 n. 1

Il Quotidiano del Commercialista of 13.1.2026 - **"Residual 5.0 transition tax credit in five annual installments"** - *Alberti*

Italia Oggi of 13.1.2026, p. 26 - **"Credit 5.0 in compensation"** - *Pagamici*

Eutekne Guides - Direct Taxes - **"Transition 5.0 Investment Bonus"** - *Alberti P.*

Work

SOCIAL SECURITY

Procedure for the management of indirect proxies - New implementation for professionals (INPS message 12.1.2026 no. 104)

With the message 12.1.2026 n. 104, INPS intervened with regard to the Indirect Delegation Management system, announcing that from 15.1.2026 the functionality for the management of self-employed workers and clients registered with the Separate Management is extended to intermediaries qualified for employment consultancy.

Purpose

In detail, the Social Security Institute specifies that this intervention was carried out in order to provide a single point of access and service of the indirect delegation management system available to "Companies and Employees" and that the subjects authorized to access the service are the professionals disciplined and qualified pursuant to art. 1 of Law 12/79, such as labour consultants, accountants and accounting experts, as well as lawyers. Subjects other than those indicated will be enabled by INPS with a subsequent implementation.

Transitional period

With the message in question, INPS informs that on a transitional basis, in order to avoid inconvenience to users, it is possible to operate for the activation of proxies with the methods currently in use for a limited period of 3 months starting from the publication of the message in question, after which the system currently in use will be definitively closed.

Please note that the service is available on the *www.inps.it website*, in the section "Companies and Freelancers", "Communications for contribution obligations", "Management of proxies for Companies and Intermediaries".

Creazione della delega

As far as the operational aspects are concerned, the indirect delegation as an intermediary for the Special Artisans and Merchants Administrations, as well as for the Separate Management, can be created:

- by accessing the "Proxy Management" procedure in the "Proxy from Taxpayer" section;
- by entering the tax code of the taxpayer for whom he/she wants to acquire the proxy.

At that point, the application will list all the contribution positions pertaining to the taxpayer, while also showing the management to which they belong.

The intermediary can then select the position belonging to the management concerned and fill in the form with the required data, selecting the delegating party from the proposed subjects. Subsequently, the same intermediary must download the proxy form to be submitted for signature by the legal representative or holder of the contributory position. Once the signature has been affixed, the intermediary will be able to autonomously activate the proxy by accessing the "Proxy/Sub-Proxy Details" section. During the activation, the holder of the contribution position will be notified, by ordinary e-mail or PEC, of the activation of the proxy by the intermediary.

On this point, it should be noted that:

- the proxy may have an optional expiry date and is effective from the day after activation;
- The application also allows the activation of a partial delegation, meaning an active delegation for a limited number of parasubordinate workers.

Revocation of the delegation

With the message in question, it is specified that the proxies in question can be revoked by the intermediary, by accessing the "Proxy/Sub-Delegation Details" section, without time limits, selecting the one of interest and selecting the "revocation" option.

On this occasion, INPS also specifies that it is not possible to modify an active proxy. If it is necessary to make changes, it will be necessary to first revoke the delegation and then create a new one.

Subdeleghe

Another interesting aspect illustrated in the message in question is the possibility for the intermediary professional to resort to sub-proxies, i.e. delegate one or more employees of his firm for the management of obligations.

On this point, it should be noted that each employee of the firm can only consult and operate on the services of the contribution positions delegated to the professional.

art. 1 L. 11.1.1979 n. 12
art. 2 co. 26 L. 8.8.1995 n. 335
INPS Message 12.1.2026 no. 104

Il Quotidiano del Commercialista of 14.1.2026 - "**INPS functionality for the management of self-employed and clients extended to intermediaries**" - *Mamone*

SOCIAL SECURITY

Concessions - ISEE - Deductible of the first home - Equivalence scale - News of Law 199/2025 (2026 Budget Law) - Instructions (INPS message 12.1.2026 no. 102)

With the message 12.1.2026 n. 102, INPS has provided some operational indications on the subject of ISEE (Indicator of the equivalent economic situation) in light of the innovations introduced by art. 1 co. 208 of Law 199/2025 (2026 Budget Law), with particular regard to the deductible of the first home for the purposes of calculating the indicator of the financial situation as well as the equivalence scale.

It should be noted that the ISEE (indicator of the equivalent economic situation) is the tool for assessing the economic situation of families for access to subsidized social benefits, the disbursement of which depends on the economic situation of the applicant's family unit.

Affected services

As specified by INPS, the changes in question apply only to specific benefits, namely:

- the inclusion allowance (Adi) and support for training and work (SFL) referred to in Decree-Law 48/2023;
- the single and universal allowance pursuant to Article 1 of Legislative Decree 230/2021;
- the nursery bonus referred to in art. 1 co. 355 of Law 232/2016;
- the *newborn bonus* pursuant to Article 1, paragraph 206 of Law 207/2024.

New deductibles for the first home

The provisions of the 2026 Budget Law provide for the increase of the threshold for the exclusion of the dwelling house for households residing in owned dwellings pursuant to Article 5, paragraph 2 of Prime Ministerial Decree 159/2013, which goes from €52,500.00 to €91,500.00, or to €120,000.00 for households residing in the capital municipalities of the metropolitan cities (Bari, Bologna, Cagliari, Catania, Florence, Genoa, Messina, Milan, Naples, Palermo, Reggio Calabria, Rome, Sassari, Turin and Venice).

These thresholds are possibly increased by € 2,500.00 for each cohabiting child following the first.

Changes to the equivalence scale

The measure in question modifies some increases in the equivalence scale provided for in Annex 1 to Prime Ministerial Decree 159/2013, with particular regard to the increase for the number of children.

Specifically, the increases provided for in letter a) of Annex 1 are remodulated as follows:

- 0.1 in the case of families with 2 children;

- 0.25 in the case of 3 children;
- 0.40 in the case of 4 children;
- 0.55 in the case of at least 5 children.

Operating instructions

In light of the above, the message in question informs that, pending the update of the model of the Single Substitute Declaration (DSU), the ISEE certificate, as well as the related instructions for compilation, to be approved by a special interministerial decree, INPS has modified the procedures to allow, starting from 1.1.2026, the calculation of the ISEE for specific family benefits and for inclusion.

In detail, following these changes, in Panel A "Family unit", Section "families with at least three children" of Form MB.1 of the DSU Mini and the Integral DSU, as well as Module FC.4 (Additional Module) of the Integral DSU, in the fields "N. children of whom cohabiting " it is also possible to indicate the value "2".

In addition, considering that the ISEE is now more favorable than those used until 31.12.2025, the processing of applications for Adi, SFL and "*newborn bonuses", to be defined with reference to the ISEE 2026, which would have a negative outcome, are temporarily suspended pending the availability of the ISEE for specific family benefits and for inclusion.*

Once the updating of the procedures has been completed, INPS will automatically calculate the ISEE in question for all the DSUs submitted as of 1.1.2026, and will complete the suspended processes indicated above and will recalculate the benefits defined with reference to the ISEE 2026, for which the ISEE for specific family benefits and for inclusion determines a more favorable amount.

Finally, it should be noted that for the single and universal allowance, the monthly amount due for the months of January and February 2026 is calculated with reference to the ISEE valid as of 31.12.2025.

art. 1 co. 208 L. 30.12.2025 n. 199
INPS Message 12.1.2026 no. 102

Il Quotidiano del Commercialista of 13.1.2026 - **"INPS adapts procedures to the ISEE 2026 news"** - *Mamone Italia*

Oggi of 13.1.2026, p. 30 - **"Checks waiting for the new ISEE"** - *Cirioli*

Guide Eutekne - Previdenza - **"ISEE"** - *Silvestro D.*

Read Highlights

TAX

MINISTERIAL DECREE OF THE MINISTRY OF ECONOMY AND FINANCE 24.6.2025

TAX

TAX LAW IN GENERAL - Legal advice from the Tax Administration - Implementing provisions

Legislative Decree no. 219 of 30.12.2023, issued as part of the tax reform referred to in Law no. 111 of 9.8.2023, introduced art. 10-octies in Law no. 212 of 27.7.2000 (Statute of taxpayers' rights), establishing that the Tax Administration offers, upon request, legal advice to trade unions and trade associations, professional associations, public or private bodies, Regions and local authorities, as well as to the

State administrations, to provide interpretative clarifications of tax provisions on cases of general importance that do not concern individual taxpayers.

This decree issues the implementing provisions of the aforementioned Article 10-octies of Law 212/2000, in order to regulate:

- the prerequisites, content and procedures for submitting requests for legal advice;
- the procedure for examining them and the effects of the related answers.

Prerequisites for legal advice

Legal advice is the interpretative activity carried out by the Tax Administration aimed at providing

clarifications on tax problems of a general nature that cannot be traced back to concrete and personal cases of individual taxpayers.

Legal advice therefore differs from the ruling, as it is aimed at identifying the correct tax treatment of cases referring to problems of a general nature, which do not concern individual taxpayers.

Before 2023, the institution did not have a specific discipline, although it has long been used by the Tax Administration on the basis of the instructions contained in the circulars of the Revenue Agency 5.8.2011 no. 42 and 8.8.2019 no. 19.

Content of requests for legal advice

The request for legal advice must contain:

- the identification data of the applicant and any legal representative, including tax code, registered office and/or tax domicile, telephone number, certified e-mail address (PEC) and ordinary e-mail address;
- the complete description of the tax problem of a general nature;
- the specific tax provisions on which there is uncertainty as to interpretation;
- the exposition, in a clear and unambiguous manner, of the interpretative solution proposed with regard to the question posed, with a summary illustration of the related reasons;
- the signature of the applicant, his legal representative or the general or special prosecutor appointed pursuant to art. 63 of Presidential Decree 600/73.

The application must be accompanied by a copy of the documentation deemed relevant and useful for the purposes of the correct assessment of the case, not in the possession of the Tax Administration or other public administrations.

Examination of applications submitted

With specific provisions, the directors of the Tax Agencies and the Director General of Finance of the Ministry of Economy and Finance will identify the offices competent to deal with requests for legal advice.

The competent structures undertake to respond to requests for legal advice within the statutory term of 120 days from the date of receipt of the request.

If it is necessary to request the applicant to supplement the documentation submitted, the 120-day period runs from the date of receipt of the requested supplementary documentation.

The aforementioned term is in any case suspended:

- from 1 to 31 August of each year;
- if it is necessary to request a prior opinion from another administration.

Failure to submit the supplementary documentation within 60 days of receipt of the request constitutes waiver of the application submitted, without prejudice to the right to submit a new application if the conditions are met.

If, on the other hand, another administration does not render its prior opinion within 60 days of the request, the request for legal advice is inadmissible.

Inadmissibility of the application

On the other hand, the request for legal advice is inadmissible, in particular, if:

- it concerns cases that are not of general importance or relates to situations relating to individual taxpayers, including the same persons entitled to submit it;
- there are no objective conditions of uncertainty as the Tax Authorities have provided, through practice documents or resolutions, the solution to tax problems corresponding to that represented by the applicant;
- it concerns the same question on which the applicant has already obtained an answer from the Tax Authorities, unless factual or legal elements not previously represented are indicated;
- concerns matters for which the applicant is aware of the performance of control activities in the

with regard to its members and/or representatives on the date of submission of the application.

Response of the Tax Administration

The response to the request for legal advice, provided by the Tax Administration, is:

- communicated to the applicant;
- published on the institutional website of the same.

Effects of legal advice

The answers given by the Tax Administration during legal advice are not binding for taxpayers represented by the persons entitled to submit the application, in relation to the concrete cases for which they may be applied.

The request for legal advice has no effect on the deadlines provided for by tax regulations, on the start of the limitation periods and, moreover, does not entail interruption or suspension of the limitation periods.

However, the response to the request for legal advice cannot be appealed.

Effective date

The provisions of this decree shall apply to proceedings concerning requests for legal advice submitted from the day following that of the publication of the aforementioned measures identifying the offices competent to deal with them.