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Civil Law

PEOPLE AND FAMILY

[Marriage - Family business - Statute of limitations and forfeiture - Suspension of the statute of limitations between the spouses and between the parties to a civil union - Failure to extend it to the cohabitant - Constitutional illegitimacy \(Constitutional Court 23.1.2026 no. 7\)](#)

The judgment of the Constitutional Court 23.1.2026 n. [7](#) ruled on the legitimacy of the discipline relating to the suspension of the running of the limitation period and, in particular, of the possibility of extending the suspension that operates in the relationship between the spouses also to de facto cohabitants.

Suspension of the statute of limitations

Limitation is a cause of extinction of rights that occurs when a right is not exercised for a certain period of time by its holder.

It does not operate when a cause arises that can justify the inaction itself. In particular, the statute of limitations may be subject to suspension or interruption.

The causes of suspension of the statute of limitations may depend on various situations, including the particular relationships between the parties. In this regard, [art. 2941](#) par. 1 n. 1 of the Italian Civil Code provides that the statute of limitations is suspended in relations between spouses, on the basis that, during the marriage, husband and wife (or civilly united subjects) may not exercise their right against the other because of the sentimental relationship, with the risk of seeing them prescribed.

Question of constitutional legitimacy

The order of the [Court of Florence](#), published in the *Official Gazette* no. 25 of 18.6.2025, raised the question of the constitutional legitimacy of the rule referred to [in art. 2941](#) no. 1 of the Italian Civil Code and [art. 1](#) paragraph 18 of Law 76/2016, in the part in which they do not equate, for the purposes of the suspension of the statute of limitations, the permanently cohabiting subjects with emotional ties to spouses and civil partners, in violation of [articles 2](#) and [3](#) of the Constitution.

For the Court, the stability of the relationship that would justify the cause of suspension is no longer an absolute and mandatory characteristic of unions based on marriage; moreover, the connotation of stability is not foreign to other family forms, but is also found, for example, in civil unions between persons of the same sex.

Furthermore, the *rationale* that justifies the suspension of the statute of limitations, i.e. the reluctance to sue the spouse, linked to the fear of disturbing the family harmony by carrying out acts interrupting the statute of limitations (mostly of a contentious type), according to the Court exists, identical, even in de facto families.

Decision of the Constitutional Court

The Constitutional Court, accepting the question raised by the Court of Florence, declared [art. 2941](#) co. 1 n. 1) of the Italian Civil Code unlawful in the part in which it does not provide that the statute of limitations remains suspended between de facto cohabitants, specifying that this notion includes both stable cohabitation between persons of different sexes and that between persons of the same sex.

In addition to the arguments set out by the Court, the Court pointed out that the fact that, in cohabitation, there is a lack of "*precise formal and temporal elements*" which, on the other hand, are recognized in marriage, does not exclude the application of the suspension also to the cohabitant.

Even for cohabitation, in fact, it is possible to determine with certainty the period during which the suspension operates. To this end, L. [76/2016](#) offered a facilitated tool for proving de facto cohabitation through civil registration; however, this does not mean that this is the only means available to prove the relationship, as it is possible to certify its existence and duration by any means of proof.

Article 2941 of the Italian Civil Code

The Quotidiano del Commercialista of 24.1.2026 - "**The suspension of the statute of limitations also operates between**

de facto cohabitants" - Pasquale

Il Sole - 24 Ore del 24.1.2026, p. 24 - "Former cohabitants, statute of limitations always suspended" - Blacks G. Corte Cost. 23.1.2026 n. 7

Eutekne Guides - Civil Law - "Civil Unions" - Pasquale C.

The Quotidiano del Commercialista of 5.8.2025 - "On the suspension of the statute of limitations between cohabitants word to the Consulta" - Pasquale

Eutekne Guides - Civil Law - "Prescription" - Pasquale C.

Tax

DIRECT TAXES

Employment income - Determination of income - Health care contributions - Non-competition regime with employment income - Clarifications (legal advice Revenue Agency 26.1.2026 no. 2)

With the answer to legal advice 26.1.2026 no. [2](#), the Revenue Agency has provided some clarifications on the non-competition of health care contributions to employment income.

The present case

In the case under question, when the CCNL (industry sector) was renewed, the establishment of a supplementary health care system was envisaged for the generality of workers to whom this contract applies. This system provides that:

- the employer makes a payment to an entity registered in the Registry of supplementary health funds that operate according to the principle of mutuality and solidarity between members and with exclusive welfare purposes (the contribution paid is provided for by a CCNL signed by the comparatively more representative associations);
- In order to benefit from this payment in a given year, it is necessary to have an employment relationship and to reach a minimum number of working days (so-called "threshold-duration"). When the minimum quota is reached, the right to enrolment in the health fund for the entire following year would be recognised.

In the sector in question there is a peculiarity, consisting in the alternation between:

- periods in which the worker is contractually employed by the employer;
- rest periods in which the employment relationship is terminated (with payment of severance pay and other accrued skills).

Taking into account this alternation, it is possible that the insurance coverage, which takes effect in the year following the payment of the contribution, starts for a period in which the worker may no longer be employed by the same employer and consequently covers periods other than those of the duration of the employment relationship that led to the payment of the premium.

Taxation of health care contributions

Article [51](#), paragraph 2, letter a) of the Consolidated Income Tax Act provides that health care contributions paid by the employer or employee to bodies or funds with exclusively welfare purposes in accordance with the provisions of the collective agreements referred to in [Article 51](#) of Legislative Decree 81/2015 or company regulations do not contribute to the formation of employment income, registered in the Registry of supplementary health funds established by Ministerial [Decree of 31.3.2008](#), who operate according to the principle of mutuality and solidarity between members, for a total amount not exceeding 3,615.20 euros per year.

Non-competition regime for income in the event of absence of an employment relationship

The Agency specified that, for the purposes of non-competition with employment income, the possible absence of the employment relationship on the date of commencement of the coverage provided for by the policy is not relevant.

In fact, the favourable tax regime applies if health care contributions are paid - in accordance with the provisions of the CCNL - by the employer (or by the employee), during the employment relationship, to a fund registered in the Registry of supplementary health funds that operates according to the principle of mutuality and solidarity between members.

art. 51 co. 2 DPR 22.12.1986 n. 917

Legal advice from the Revenue Agency 26.1.2026 n. 2

Il Quotidiano del Commercialista del 27.1.2026 - "**Non-taxable health care contributions in the absence of an employment relationship**" - Negro - Silvestro

Il Sole - 24 Ore of 27.1.2026, p. 37 - "**Exempt even without work the contribution to the health fund**" - Valsiglio

Eutekne Guides - Direct Taxes - "**Health Care Contributions**" - Ascenzi M.

LOCAL TAXES

ICI - Non-commercial entities - Exemption from ICI - Unlawful State aid - Recovery procedures - Adoption of the declaration form (Ministerial Decree 27.1.2026)

With the Ministerial Decree [of 27.1.2026](#), the declaration form for the recovery of the ICI relating to the period 2006-2011 was adopted, as well as the related instructions.

Recovery of the ICI 2006-2011 for NCAs

The obligation to declare is provided for by [Article 16-bis](#) of Legislative Decree 131/2024, which lays down the rules for the recovery of unlawful State aid related to the exemption from ICI enjoyed, in the period from 2006 to 2011, by non-commercial entities that carried out the institutional activities referred to in [Article 7](#), paragraph 1, letter i) of Legislative Decree 504/92 in a commercial manner.

Subjects who must submit the declaration

By virtue of these requirements, by 31.3.2026 the NCAs must submit the declaration for the recovery of the ICI of 2006-2011 which, in at least one of the years 2012 and 2013:

- have submitted the IMU/TASI ENC declaration indicating a tax exceeding 50,000.00 euros;
- or have in any case been called upon to pay (also following an assessment by the Municipalities) an amount exceeding 50,000.00 euros per year for the same taxes and annuities.

ICI Recovery Statement for 2006-2011

The ICI Recovery Statement for 2006-2011:

- it must be submitted with the Entratel or Fisconline telematic services (also through an authorized intermediary pursuant to [Article 3](#), paragraph 3 of Presidential Decree 322/98);
- it is the same for all properties owned in Italy during the period 2006-2011. The declaration must indicate:
- in section A, fully taxable properties, in which the institutional activities referred to in [art. 7](#) paragraph 1 letter i) of Legislative Decree 504/92 have been carried out, however, in a commercial manner (to be verified according to the indications of Ministerial [Decree 200/2012](#) and the instructions to the declaration pursuant to Ministerial Decree [27.1.2026](#));
- in section B, properties that are totally exempt pursuant to [Article 7](#), paragraph 1, letter i) of Legislative Decree 504/92 (where institutional activities have been carried out in a non-commercial manner) or buildings with "mixed" use (for which the exemption applies proportionally, pursuant to [Article 5](#) of Ministerial Decree 200/2012).

Determination of the sums subject to recovery

The return must indicate the sums recovered by ICI (which correspond to the ICI exemption used in breach of the State aid rules).

This amount must be determined by adopting a "hybrid" rule, because:

- on the one hand, the IMU regulations in force in 2013 must be applied (taking into account, among other things, the amendments made by [Article 91-bis](#), paragraph 1 of Decree-Law 1/2012 and Ministerial Decree [200/2012](#), which limited the exemption in question to NCAs that carry out institutional activities in a non-commercial manner);
- however, the taxable base, multipliers and rate to be applied are those relating to the year to which the recovered ICI refers (if the rate established for that year cannot be identified, the average rate of 5.5 per thousand applies).

Any ICI already paid by the ENC must be deducted from this sum, with reference to the same Municipality and year subject to recovery.

Interest calculation

Interest must then be applied to the amount subject to ICI recovery, which must be calculated, according to the European regime of the so-called "compound interest" referred to in [art. 2](#) of the Prime Ministerial

Decree of 23.12.2025, using the web application available on the website of the Department of Finance (at link <https://www.finanze.gov.it/it/fiscalita/fiscalita-regionale-e-locale/recupero-ici-enti-non-commerciali>).

Such interest shall run from the date on which the aid became available to the beneficiary until:

- on the date of submission of the declaration;
- or, in the case of payment in instalments, until 31.3.2026 (or the subsequent date of submission of the late return).

Subjects exempt from payment

The declaration must also report any cases of exemption from the obligation to pay the ICI recovery, identified by [art. 16-bis](#) co. 2 of Decree-Law 131/2024.

There is exemption from payment, first of all, if, in the period from 2006 to 2011, the aid thresholds have not been exceeded, or the conditions and limits of the "*de minimis*" regulations in force in the year to which the ICI to be recovered refers have been complied with. The *de minimis limit* is equal to:

- € 100,000.00 over a three-year period pursuant to Regulation (EC) 12.1.2001 n. [69](#), which applies until 31.12.2006;
- 200,000.00 euros over a three-year period pursuant to Regulation (EC) 15.12.2006 n. [1998](#), in force in the period 2007-2011.

For activities falling within the scope of services of general economic interest (SGEI), the "*de minimis*" threshold is raised to € 500,000.00 over a three-year period (EU Regulation 25.4.2012 no. [360](#)).

In any case, the instructions specify that, in order to simplify the check, it is possible to compare the amount to be recovered in the single year with the "*de minimis*" fraction referring to a single year (equal, for example, in the case of SGEI, to 166,666.00 euros, i.e. 500,000.00 / 3).

Furthermore, the payment is not due in the event that you are part of an authorized or exempt aid scheme: in this case, the number and year of authorization of the SA (State aid) scheme must be reported in the declaration, which can be found at the link <https://competition-cases.ec.europa.eu>.

Payment and instalments

Outside of the exemption cases identified above, NCAs required to submit the return must pay the amount of the ICI subject to recovery (together with related interest) by 30.4.2026.

The payment must be made to the Municipalities where the properties subject to recovery are located, according to the provisions of [Article 17](#) of Legislative Decree 241/97 (and in the manner to be established by a resolution of the Revenue Agency).

If the sums subject to recovery (including interest) are greater than €100,000.00, it is possible to pay in instalments in four quarterly instalments of equal amount: this choice must be specified in the declaration.

Sanctioning regime

In the event of failure to submit the ICI 2006-2011 recovery declaration by the obliged NCA, an administrative penalty of 100% of the unpaid amount is applied, with a minimum of € 50.00; if this declaration, although submitted, is found to be untrue, an administrative penalty of 40% of the unpaid tax is applied (always with a minimum penalty of € 50.00). If, on the other hand, an amount lower than the amount subject to recovery indicated in the declaration is paid, the penalty for non-payment pursuant to [Article 13](#) of Legislative Decree 471/97 is applied.

art. 16 to DL 16.9.2024 n. 131

Decision (EU) 3.3.2023 No 2103

Ministerial Decree 27.1.2026 Ministry of Economy and

Finance Prime Ministerial Decree 23.12.2025

Il Quotidiano del Commercialista of 30.1.2026 - "**The declaration of the ENC for the recovery of the ICI 2006-2011 is underway**" - Magro

Il Sole - 24 Ore of 30.1.2026, p. 34 - "**ICI recovery of non-commercial entities, here is the model**" - Sepio G. - Sisci V.

Italia Oggi of 30.1.2026, p. 24 - "**Ici-non-profit exemption, the model for the recovery of state aid is available**" - Accardi I.

Eutekne Guides - Local Taxes - "**Non-Commercial Entities**" - Magro L. - Zeni A.

Il Quotidiano del Commercialista of 22.1.2026 - "**By 31 March the declaration of the ENC for the recovery of the ICI 2006-2011**" - Magro

Court of Justice 6.11.2018 n. C-622/16 and C-624/16

TAX BENEFITS

Tax credit for investments in capital goods - Tax credit for investments in capital goods

4.0 - Extension of the deadline for completion communications to 31.3.2026 (Ministerial Decree 28.1.2026) - How to fill in the F24 form and use the annual fees (FAQ Agenzia delle Entrate 29.1.2026)

With the Ministerial Decree [of 28.1.2026](#), published on the website of the Ministry of Enterprise and *Made in Italy* (MIMIT) on 29.1.2026, the deadline for submitting communications of completion of 4.0 investments completed by 31.12.2025 (tax code 7077) was extended to 31.3.2026.

On 29.1.2026, the Italian Revenue Agency also published some FAQs for the correct compilation of the F24 form and the use of the tax credit for investments 4.0.

Extension to 31.3.2026 for completion notifications

The Ministerial Decree [of 28.1.2026](#), intervening on [art. 2](#) co. 4 of the Ministerial Decree of 15.5.2025, replaced with the deadline of 31.3.2026 the deadline originally set at 31.1.2026 for submitting completion communications relating to investments completed by 31.12.2025.

The related press release from the MIMIT specified that:

- companies that have already booked and confirmed the resources and have not yet completed the procedure have until 31 March to submit the completion communication;
- companies that have received from the GSE the communication of new availability of resources must submit the confirmation communication within 30 days of receipt of the aforementioned communication and consequently the communication of completion by 31 March.

Compilation of the F24 form for investments completed in 2024

In the case of investments completed in 2024, the Revenue Agency in the FAQ 29.1.2026 stated that, on the basis of res. [25/2024](#), if in the communication to MIMIT/GSE the company indicated 2024 as the year of completion of the investments and in 2024 the first tranche of the credit was used, in order to benefit from the second tranche starting from 2025 and the third tranche starting from 2026, the tax code 6936 must be indicated in the F24 form and again 2024 (year of completion) as the reference year.

The annual fee can also be used in years subsequent to the one from which it can be used.

Compilation of the F24 form for investments completed in 2025

With reference to investments completed in 2025, two hypotheses are analysed in the FAQ.

In the event that an investment in capital goods 4.0 is made by paying advances in an amount of at least 20% of the acquisition cost before 31.12.2024 with the relevant order accepted by the seller and the investment has been completed in 2025, if in the communication to MIMIT/GSE the company has indicated 2025 as the year of completion of the investments, with use of the first instalment in 2025, in order to benefit from the second instalment from 2026 and the third instalment from 2027, the tax code 6936 must be indicated in the F24 form and again 2025 (year of completion) as the reference year.

Also in this case, it is specified that the annual fee can also be used in years subsequent to the one from which it can be used.

On the other hand, it is different if, on the other hand, advance payments of less than 20% of the acquisition cost have been made before 31.12.2024 and/or the related order has not been accepted by the seller; in this case, the discipline referred to in [Article 1](#), paragraph 446 of Law 207/2024 applies and the payment in F24 follows the indications contained in res. Revenue Agency no. [41/2025](#).

In the F24 form, the year of completion 2025 must always be indicated as the reference year, even when the credit quotas are used in subsequent years, but the tax code to be used is 7077. The same payment methods are provided for in the case of investments started and completed in 2025.

Compilation of the F24 form for investments completed in 2026

A third FAQ analyzes the case of investments completed in 2026, considering the presence or absence of minimum advances paid in 2025.

If before 31.12.2025 advances equal to at least 20% of the acquisition cost have been paid and the relevant order has been accepted by the seller and if the investment is completed by 30.6.2026, according to

the Revenue Agency can take advantage of the first quota as early as 2026 and of the second and third tranches respectively starting from 2027 and 2028, it being understood that the annual quota can also be used in years subsequent to the one from which it can be used.

In the F24 form, the tax code 7077 must be used and the year of completion communicated to MIMIT/GSE must always be indicated as the reference year, in this case 2026, and the same year 2026 must also be indicated when using the credit quotas in subsequent years.

If, on the other hand, before 31.12.2025 the advances are paid in an amount of less than 20% of the acquisition cost and/or the related order has not been accepted by the seller, or the completion of the investment takes place after 30.6.2026, the Agency points out that the tax credit cannot be used.

art. 1 co. 1057 to L. 30.12.2020 n. 178

art. 1 co. 1059 L. 30.12.2020 n. 178

art. 1 co. 446 L. 30.12.2024 n. 207

Ministerial Decree 28.1.2026 Ministry of Enterprise and

Made in Italy FAQ Revenue Agency 29.1.2026

Il Quotidiano del Commercialista of 30.1.2026 - "**The deadline for communications of completion of the 4.0 bonus has been extended to 31 March**" - Alberti

Eutekne Guides - Direct Taxes - "**Bonus investments in capital goods**" - Alberti P.

Work

SOCIAL SECURITY

Concessions - Incentives for self-employment and hiring - Strategic sectors for the development of new technologies and the digital and ecological transition - New features of Legislative Decree 60/2024 - Freelancers (INPS message 27.1.2026 no. 270)

With the message 27.1.2026 n. [270](#), INPS has provided clarifications about the scope of application of the contribution of 500.00 euros per month for the start-up of a business in strategic sectors, introduced by [art. 21](#) co. 3 of Decree-Law 60/2024 (Cohesion Decree), also reopening the deadlines for the submission of the application for freelancers.

Contribution for the start-up of activities in strategic sectors

Article [21](#) paragraph 3 of Decree-Law 60/2024 provided for a contribution of € 500.00 per month for a maximum of three years (by, in any case, 31.12.2028) in favour of young people *under* 35:

- unemployed;
- who have started an entrepreneurial activity on the national territory from 1.7.2024 to 31.12.2025 in strategic sectors for the development of new technologies and the digital and ecological transition.

The competing criteria for the qualification of the company operating in strategic sectors for the development of new technologies and the digital and ecological transition have been defined by [art. 2](#) of the Ministerial Decree of 3.4.2025.

INPS has provided the operating instructions for requesting the contribution with circ. [148/2025](#), also indicating the corresponding ATECO 2025 codes of the recipients of the contribution.

The contribution of 500.00 euros per month will then be paid by INPS and will not contribute to the formation of income pursuant to the TUIR.

Extension to freelancers

With the message 27.1.2026 n. [270](#), INPS pointed out that the Ministry of Labour and Social Policies has clarified that the rule must be interpreted in the sense of also recognizing the contribution to freelancers, without prejudice to the affiliation of the activity to the ATECO codes identified by Ministerial Decree [3.4.2025](#) and transposed into Circ. no. [148/2025](#).

In essence, it is specified that the recipients of the monthly contribution of 500.00 euros are also those who, unemployed and under 35 years of age, have started a freelance activity from 1.7.2024 to 31.12.2025 in one of the strategic sectors for the development of new technologies and the digital and ecological transition, as identified by Ministerial Decree [3.4.2025](#) and INPS circ. no. [148/2025](#).

Constitutive moment of the activity for freelancers

With regard to the time of establishment of the activity, for freelancers it is necessary to identify the date of opening of the VAT number.

Unemployment status

The additional requirement of the state of unemployment remains unchanged, the control of which is carried out through the systems made available to the Institute by the Ministry of Labour and Social Policies. With circ. no. [148/2025](#), it has been clarified that the following are considered unemployed:

- unemployed persons who declare, electronically to the unitary information system of labour policies, their immediate availability to carry out work and to participate in active labour policy measures agreed with the Employment Centre ([Article 19](#) of Legislative Decree 150/2015);
- workers whose income from employment or self-employment corresponds to a gross tax equal to or lower than the deductions due pursuant to [art. 13](#) of the TUIR ([art. 4](#) par. 15-quarter of Decree-Law 4/2019).

Submission of the application

Considering the extension of the scope of application, the service for transmitting the electronic application has been adapted in order to allow its submission to freelancers.

The application can only be submitted by freelancers, in possession of the requirements for access to the contribution, starting from 31.1.2026 and until 2.3.2026.

When submitting the application, freelancers (not being required to register with the Business Register) will have to declare the date of opening the VAT number, which must necessarily be between 1.7.2024 and 31.12.2025.

art. 21 co. 3 DL 7.5.2024 n. 60

INPS Message 27.1.2026 no. 270

INPS Circular No. 148 of 28.11.2025

Il Quotidiano del Commercialista of 28.1.2026 - "**Contribution for the start-up of activities in strategic sectors open to freelancers**" - Silvestro

Eutekne Guides - Social Security - "**Facilitated hiring - Hiring incentive under 35 (digital and ecological transition)**" - Silvestro D.

SOCIAL SECURITY

Social safety nets - Income support benefits - Maximum amounts for the year 2026 (INPS circ. 28.1.2026 no. 4)

With Circ. 28.1.2026 no. [4](#), INPS intervened on the subject of social safety nets recognized both during the employment relationship and for involuntary unemployment, indicating as usual the maximum amounts valid for 2026.

In particular, the amounts in question concern the services of:

- Ordinary and extraordinary redundancy fund (CIGO and CIGS), Wage integration allowance guaranteed by the Wage Integration Fund (FIS) and bilateral solidarity funds;
- NASpl, DIS-COLL, IDIS, ISCRO, agricultural unemployment benefits, as well as the allowance for socially useful activities.

The circular in question also indicated the amounts valid for income support services guaranteed by the Solidarity Funds in the credit sector, cooperative credit and the Solidarity Fund for the collection of state taxes.

Wage Guarantee Fund

With reference to the ordinary and extraordinary redundancy fund (CIGO and CIGS), the CISOA and the wage integration allowance of the FIS and the bilateral solidarity funds, the maximum monthly amount referred to in [art. 3](#) co. 5-bis of Legislative Decree 148/2015, in force from 1.1.2026, rises from 1,404.03 euros gross to 1,423.69 euros gross (for a net amount of 1,340.56 euros), while for the construction/stone sector the amount rises to 1,708.44 euros gross (1,608.66 euros the net amount) according to the provisions of [art. 2](#) co. 17 of Law 549/95, which provides for an increase of 20% with reference to the hypotheses of seasonal weather.

Benefits for involuntary unemployment

On the other hand, with regard to the NASpl and DIS-COLL unemployment benefits, INPS announces that for 2026 the salary to be taken as a reference for the related calculation is equal to 1,456.72 euros (they were 1,436.61 euros for 2025), which is why the maximum monthly amount of the aforementioned benefits cannot in any case exceed, again for this year, 1,584.70 euros (they were 1,562.82 euros in 2025).

In addition, with reference to the ordinary agricultural unemployment benefit with normal requirements, to be paid during the year 2026 in relation to the periods of activity carried out during the year 2025, the Social Security Institute recalls that, in accordance with the accrual principle, the maximum amount established for the latter year applies.

Therefore, the amount envisaged is equal to that indicated by INPS in Circ. 29.1.2025 no. [25](#), with reference to the wage subsidies referred to in [art. 3](#) co. 5-bis of Legislative Decree 148/2015, i.e. 1,404.03 euros.

Discontinuity allowance for entertainment workers

With regard to the discontinuity allowance in favour of entertainment workers (IDIS), granted for periods of non-work referring to the year prior to that in which the application is submitted, it should be noted that, pursuant to and for the purposes of [art. 3](#) paragraph 3 of Legislative Decree 175/2023, the daily amount of the IDIS cannot in any case exceed the amount of the minimum daily contribution established annually by INPS.

Therefore, in relation to the benefit to be paid during the year 2026 with reference to the periods of activity carried out during the year 2025, the amount of the minimum daily contribution for that last year, equal to 57.32 euros, will be applied, in accordance with the accrual principle.

ISCRO Performance

Another particularly relevant income support tool is the Extraordinary Income and Operational Continuity Allowance (ISCRO), introduced to protect freelancers subject, due to the activity carried out, to the payment of social security contributions to the INPS Separate Management.

On the merits, the Social Security Institute specifies that, pursuant to [art. 1](#) co. 144 letter d) of Law no. 213 of 30.12.2023, the income to be taken as a reference for the recognition of the ISCRO benefit in the year 2026 is equal to 12,749.18 euros.

In addition, INPS announces that the monthly amount of the ISCRO for this year cannot be less than 255.53 euros and cannot exceed 817.69 euros.

Socially useful work

In the circular in question, it is noted that for workers who carry out socially useful activities paid for by the Social Employment and Training Fund, the monthly amount of the allowance due is set, from 1.1.2026, at 707.19 euros.

art. 3 Legislative Decree 14.9.2015 n. 148

INPS Circular 28.1.2026 no. 4

Il Quotidiano del Commercialista of 29.1.2026 - "**CIG amounts for 2026 are still growing**" - Mamone Italia Oggi of 29.1.2026, p. 26 - "**Heavier shock absorbers**" - Cirioli

Eutekne Guides - Social Security - "**Social Shock Absorbers**" - Costa A.

Read Highlights

REAL ESTATE

PRESS RELEASE ITALIAN REVENUE AGENCY 12.12.2025

REAL ESTATE

Land Registry - Land Income - Update on the basis of the crop declarations submitted to the AGEA in 2025 - List of Municipalities concerned - Submission of appeals by 13.4.2026

Art. 2 co. 33 - 35 of Legislative Decree 3.10.2006 n. 262 conv. Law no. 286 of 24.11.2006, as amended by art. 1 co. 339

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letter a) of Law no. 296 of 27.12.2006 (2007 Budget), art. 26-bis of Legislative Decree 1.10.2007 no. 159 conv. L. 29.11.2007 n. 222 and art. 1 co. 273 of Law no. 244 of 24.12.2007 (2008 Budget), as well as art. 6 co. 3-4 of Legislative Decree 2.3.2012 n. 16 conv. Law no. 44 of 26.4.2012, have reformed the regime for reporting changes in the

income from land, referred to in art. 30 of the TUIR, providing for the use of declarations relating to land use for the disbursement of agricultural contributions, which are submitted to the Agency for Agricultural Disbursements (AGEA).

To this end:

- the request for agricultural contributions must also contain the elements to allow the updating of the land registry, including those relating to the buildings included in the farm;
- the AGEA, on the basis of the data and elements indicated in the declarations, prepares for each parcel a proposal for updating the cadastral database, drawn up according to the "DOCFA" computer procedure (DM 19.4.94 no. 701) and transmits it to the Revenue Agency;
- the Revenue Agency, on the basis of the aforementioned proposals, provides for the inclusion in the cadastral deeds of the new income relating to the properties subject to the crop changes;
- with a specific press release to be published in the Official Gazette, the Revenue Agency informs, for each Municipality, the completion of the aforementioned operations;
- for sixty days following the publication of the aforementioned press release in the Official Gazette, the Revenue Agency shall publicise the results of the relevant cadastral updating operations to the Municipalities concerned, or to the offices of the competent Provincial Directorates and Provincial Offices - Territory, as well as on the relevant website (www.agenziaentrate.gov.it).

In implementation of this discipline, with this press release the Revenue Agency announces that it has completed the updating of the cadastral database in relation to the crop changes resulting from the declarations submitted to the AGEA in the year 2025; the update concerns 6,509 municipalities, the list of which is published at the same time, divided by province and in alphabetical order.

Publication of new pensions

The lists of the parcels affected by the update, i.e. of each portion of a parcel with a different cultivation, indicating the cadastral quality, the class, the surface, the dominical and agricultural income, 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 the relevant website (www.agenziaentrate.gov.it);
- until 10.2.2026.

Effectiveness of the new pensions

Pursuant to art. 2 paragraph 33 of the aforementioned Decree-Law 262/2006, 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.

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, pursuant to art. 2 co. 2 of Legislative Decree no. 546 of 31.12.92;
- by 13.4.2026 (120th day from the date of publication of this press release in the Official Gazette, taking into account that 11.4.2026 falls on a Saturday).

Application for self-protection

The taxpayer who finds errors and inconsistencies in the attribution of the new pensions can also submit an application for self-protection to the Revenue Agency, using the form made 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.