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1	**FORMER NON-PROFIT ORGANIZATION - SOCIAL ENTERPRISES - VAT REGIME APPLICABLE FROM 2026**
	On the occasion of the Videoconference of 5.2.2026, the Revenue Agency provided clarifications with regard to the VAT regulations applicable by some entities following the full operation of the Third Sector reform referred to in Legislative Decree 117/2017.
1.1	**VAT EXEMPTION FOR FORMER NON-PROFIT ORGANIZATIONS** With regard to non-profit organizations that as of 31.12.2025 were still registered in the relevant Registry held by the Revenue Agency and that intend to submit an application for registration with the RUNTS by 31.3.2026, it has been clarified that these entities can continue to apply the VAT exemption regime provided for by art. 10 par. 1 nos. 15, 19, 20 and 27-ter of Presidential Decree 633/72 (for some educational, health and social-welfare services) also from 1.1.2026, pending the submission of the application. From 1.1.2026 the reference to NPOs contained in the aforementioned exemption rules has in fact been replaced with the reference to Third Sector entities. Considering, therefore, that in the event of acceptance of the application for registration in the RUNTS, the former NPO acquires the status of ETS with effect from the beginning of the tax period, without interruption with respect to the previous qualification, the possibility of continuing to benefit from the benefit is recognized. In the event of refusal, however, it is specified that the former NPO will have to rectify the invoices already issued if the exemption is not due to the existence of other subjective requirements. It should be noted that the clarification in question was then incorporated into circ. Revenue Agency 19.2.2026 no. 1, relating to the taxation of Third Sector entities.
1.2	**NON-CORPORATE SOCIAL ENTERPRISES** With another answer given on the occasion of the Videoconference of 5.2.2026, the Revenue Agency clarified that social enterprises established in a form other than the corporate one (these are largely foundations) cannot opt for the application of the VAT rate of 5% instead of the exemption for educational, health and social-welfare services referred to in no. 19, 20 and 27-ter of art. 10 of Presidential Decree 633/72. In fact, from 1.1.2026, social enterprises established in forms other than corporate ones referred to in Book V, Title V, of the Civil Code fall within the subjective scope of the aforementioned VAT exemption rules, while the reduced VAT rate of 5%, pursuant to no. 1 of Table A, Part II-bis, annexed to Presidential Decree 633/72, refers only to services rendered by: • corporate social enterprises, established in the forms referred to in Book V, Title V, of the Italian Civil Code; • social cooperatives and their consortia.
2	**IRAP RATE OF COMPANIES IN THE ENERGY SECTOR - INCREASE FOR THE TWO-YEAR PERIOD 2026-2027**
	Art. 3 par. 1 and 2 of Legislative Decree 20.2.2026 no. 21 (so-called "bills" decree in force from 21.2.2026 and in the process of being converted into law) established a temporary increase, equal to 2%, of the IRAP rate payable by some companies in the energy sector. ***Effective date*** The increase applies for the tax period following the one in progress on 31.12.2025 and for the following one (these are 2026 and 2027, for subjects with a financial year coinciding with the calendar year).
2.1	**STAKEHOLDERS** The rate increase mainly affects the entities carrying out, predominantly, the economic activities identified by the ATECO codes referred to in Table 1 attached to the same Decree, summarised below. ***Mining activities (section B of the ATECO 2025 classification)*** In the context of mining activities, the following are subject to an increase in the rate:

	• the extraction of crude oil and natural gas (code 06); • the activity of support for the extraction of oil and natural gas (code 09.1). ***Manufacturing activities (section C of the ATECO 2025 classification)*** With reference to manufacturing activities, the interest in the rate increase is the manufacture of products derived from petroleum refining and products produced from fossil fuels (code 19.2). ***Supply of electricity, gas, steam and air conditioning (section D of the ATECO 2025 classification)*** With regard to the supply of electricity, gas, steam and air conditioning, the rate increase concerns: • the production, transmission and distribution of electricity (code 35.1); • the production of gas and the distribution of gaseous fuels by pipelines (code 35.2); • the activity of intermediation services for electricity and natural gas (code 35.4). ***Transport and storage (Section H of the ATECO 2025 classification)*** For transport and storage, the increase in the rate concerns transport by gas pipelines (code 49.50.1).
2.2	**EXERCISE OF MULTIPLE ACTIVITIES** As clarified by the Explanatory Report to the draft law converting Decree-Law 21/2026, if the company carries out more than one activity, the increased rate applies if, among the activities listed above, the one carried out predominantly falls within the one listed. ***Concept of activity carried out predominantly*** By prevalent activity we mean that from which the highest amount of revenue derives during each tax period.
2.3	**EFFECTS FOR THE PURPOSES OF CALCULATING THE IRAP 2026 ADVANCE PAYMENT** In determining the IRAP advance due for the tax period following the one in progress on 31.12.2025 (this is 2026, for subjects with a financial year coinciding with the calendar year), the tax of the previous period is assumed to be the one that would have been determined by applying the IRAP rate increased by 2%. In practice, assuming the application of the ordinary rate of 3.9%, for the sole purpose of calculating the advance payment for 2026, the IRAP due for 2025 (indicated in line IR21 of the IRAP 2026 form) will be recalculated by applying the rate of 5.9%.
3	**REGIME OF THE REPENTANCE LINKED TO THE TWO-YEAR ARRANGEMENT WITH CREDITORS - PAYMENT OF THE SUBSTITUTE TAX - INSTALMENTS**
	With the FAQ 5.2.2026, the Italian Revenue Agency provided clarifications on the correct definition of installment plans in the event of adherence to the repentance regime linked to the two-year arrangement with creditors.
3.1	**REGIME OF REPENTANCE 2019-2023** The report on the 2019-2023 amendment regime linked to the adhesion to the arrangement with creditors for the two-year period 2025-2026 which took place by 30.9.2025, in the event that the first installment is paid for example on 20.1.2026, it is specified that the deadline for the monthly installments following the first is to be identified on the 15th day of the following nine monthsin March 2026. In other words, the second installment expires on 15.4.2026, the third on 15.5.2026 and so on, until the tenth and final installment due on 15.12.2026. From 15.3.2026, legal interest begins to accrue, at the rate of 1.6% scheduled for the year 2026, to be paid on the installments following the first.
3.2	**REGIME OF THE 2018-2022 AMENDMENT** In relation to the 2018-2022 repentance regime linked to the adhesion to the arrangement with creditors for the two-year period 2024-2025 which took place by 12.12.2024,

	the payment in installments of the substitute taxes due can instead take place in a maximum of 24 monthly installments of the same amount plus interest calculated at the legal rate starting from 31.3.2025, i.e. from the due date of the first installment. According to the Revenue Agency, the installments following the first expire on 30.4.2025, 31.5.2025 and so on. Therefore, starting from the second installment due on 30.4.2025, legal interest was to be applied at the rate of 2%, in force in 2025. If the payment of the first instalment took place in January 2025 and the second in February 2025 – and therefore on a date prior to the deadline set for the payment of the first instalment (31.3.2025) – payments are considered regular, provided that for the instalments after 31 March the taxpayer has complied with the monthly frequency (third instalment by 31.5.2025, fourth instalment by 30.6.2025, etc.). ***Change in the statutory interest rate*** With regard to the 2018-2022 amnesty, the Revenue Agency also addresses the issue of the legal interest rate for installments due in 2026, in consideration of the change in the same from 2025 (2%) to 2026 (1.6%). The FAQ specifies that "*the legal interest rate of 1.6% must be applied to all installments due in 2026*". The Agency does not specify how the new rate of 1.6% will be applied, but it seems correct to believe that, by analogy with the "ordinary" amendment, in relation to installments due in 2026 the new rate of 1.6% is applicable from 1.1.2026, while from 31.3.2025 to 31.12.2025 the 2% rate in force in 2025 remains applicable.
4	**TWO-YEAR ARRANGEMENT WITH CREDITORS - BONUS REGIME - EXEMPTION FROM THE COMPLIANCE VISA - TAX PERIODS CONCERNED**
	With the answer to ruling no. 36 of 11.2.2026, the Revenue Agency, with regard to the exemption from the compliance visa for the purpose of using IRPEF/IRES credits up to the limit of € 50,000.00 per year in offsetting, clarified that the ISA bonus regime applies to taxpayers who have adhered to the two-year arrangement with creditors, regardless of the tax reliability score, exclusively for the tax periods subject to the agreement. For the years not covered by the arrangement with creditors, the general rules referred to in art. 9-bis of Legislative Decree 50/2017 apply, which make the use of the bonus benefits subject to the achievement of an ISA score determined year by year by the Revenue Agency.
4.1	**BONUS REGIME IN THE EVENT OF ADHERENCE TO THE TWO-YEAR ARRANGEMENT WITH CREDITORS** The Revenue Agency clarifies that, by express regulatory provision, in the event of adherence to the two-year arrangement with creditors, the ISA bonus regime is applicable, regardless of the ISA score, "*for the tax periods subject to the arrangement*" (Article 19, paragraph 3 of Legislative Decree 13/2024). Therefore, by adhering to the arrangement with creditors for the two-year period 2024-2025, the exemption from the obligation to affix the stamp of conformity for the offsetting of credits relating to direct taxes and IRAP, up to € 50,000.00 per year, applies exclusively with reference to the declarations submitted for the tax periods subject to the arrangement (INCOME/IRAP 2025 forms relating to 2024 and INCOME/IRAP 2026 forms relating to 2025) from which the credits emerge. Similarly, in the event of adherence to the arrangement with creditors for the two-year period 2025-2026, the exemption from the obligation to affix the stamp of conformity for the offsetting of credits relating to direct taxes and IRAP, up to € 50,000.00 per year, applies with reference to receivables emerging from the 2026 INCOME/IRAP forms relating to 2025 and from the 2027 INCOME/IRAP forms relating to 2026.
4.2	**OBLIGATION TO SUBMIT THE DECLARATION IN ADVANCE**

	The Revenue Agency has specified that the exemption from the affixing of the conformity stamp based on the bonus regime for the arrangement with creditors does not extend to the obligation of prior submission of the annual return, for the purpose of offsetting credits of an amount exceeding 5,000.00 euros per year, provided for by art. 17 of Legislative Decree 241/97; this fulfilment is in fact also necessary in the case of adherence to the two-year arrangement with creditors. Similarly, in the case of offsetting of receivables of an amount exceeding € 5,000.00 per year, the provision that allows offsetting from the tenth day following that of submission of the declaration from which the credit emerges remains unaffected.

5	**TWO-YEAR ARRANGEMENT WITH CREDITORS - CAUSES OF TERMINATION - FURTHER CLARIFICATIONS**
	With the answers to ruling no. 45, 46 and 47 of 24.2.2026, the Italian Revenue Agency provided further clarifications on the causes of termination of the two-year arrangement with creditors (CPB).
5.1	**PROFESSIONALS WHO PARTICIPATE IN PROFESSIONAL ASSOCIATIONS** With the answer to ruling no. 45 of 24.2.2026, the Italian Revenue Agency clarified that the cause of exclusion or termination of the CPB referred to in art. 11 and 21 par. 1 lett. *b-quinquies*) and b-sexies) of Legislative Decree 13/2024, aimed at associated firms and companies between professionals/companies between lawyers (STP/STA) and related professionals, it does not apply in the event that the activity carried out by the professional is not attributable to that which the same person carries out, as an associate, for the professional association. Non-traceability occurs when the activities: • they do not apply the same ISA; • they have autonomous fiscal reliability parameters; • they refer to completely distinct and non-assimilable professional fields. The question under ruling concerns a chartered accountant who, at the same time as exercising his profession (with the application of ISA DK05U), participates as an associate in an association of professionals who carry out ski and winter sports teaching activities (with the application of ISA DG10U).
5.2	**BUSINESS LEASE** With the answer to ruling no. 46 of 24.2.2026, the Italian Revenue Agency clarified that the lease of a business (or business unit) is not a transaction that, in principle, constitutes a cause for termination of the CPB, as it is not referred to in art. 21 par. 1 letter b-ter) of Legislative Decree 13/2024, and not being attributable to any of the cases indicated therein. The transactions suitable for changing the taxpayer's earning capacity and, consequently, for satisfying the cause of termination of the CPB, are "*only the extraordinary transactions described therein (and the cases similar to them)*".
5.3	**SUSPENSION OF PROFESSIONAL ACTIVITY** With the answer to ruling no. 47 of 24.2.2026, the Revenue Agency recalls that, pursuant to art. 19 para. 2 of Legislative Decree 13/2024, the CPB ceases to produce effects upon the occurrence of exceptional circumstances that result in a reduction in income or the value of net production by more than 30% compared to those agreed. Consequently, the suspension of the professional activity communicated to the Order to which he belongs, referred to in art. 4 co. 1 letter f) of the Ministerial Decree of 14.6.2024, involves the termination of the CPB regardless of its duration (provided that there is a decrease in income above the aforementioned threshold).
6	**TWO-YEAR ARRANGEMENT WITH CREDITORS - DETERMINATION OF INCOME IN THE AGREED TAX PERIODS**
	With the answers to ruling no. 48 and 49 of 24.2.2026, the Italian Revenue Agency addressed some aspects related to the determination of income during the tax periods in which the two-year arrangement with creditors (CPB).

6.1	**PURCHASE OF BUILDING LOANS** With the answer to ruling no. 48 of 24.2.2026, the Italian Revenue Agency reiterated, in line with its answer no. 171 of 26.6.2025, that the purchase of a tax credit originating from the execution of building works at a consideration lower than the nominal value, which can be used as compensation in the F24 form, contributes to the formation of self-employment income in application of the principle of "all-inclusiveness", provided for by art. 54 par. 1 of the TUIR. For the purposes of the CPB, given the wording of art. 15 of Legislative Decree 13/2024 and the exhaustive list of the items contained therein, it is specified that the purchase cost of the credit and the nominal amount used in compensation (which, substantially, determine the emergence of the positive differential) "*are not attributable to any of the cases referred to in Article 15, paragraph 1, of Legislative Decree no. no. 13 of 2024*" and, therefore, do not entail any change in the agreed self-employment income and the value of net production proposed for the purposes of the CPB (being, in this case, a professional association).
6.2	**NOVATIVE TRANSACTION** With the answer to ruling no. 49 of 24.2.2026, the Italian Revenue Agency addressed the issue of the treatment of sums received in execution of a novative transaction concluded between companies to put an end to a dispute arising as a result of the breach of a shareholding purchase contract. In the opinion of the Agency, since these are sums received to compensate for damage other than the non-sale of shareholdings due to non-compliance, they should be classified among the contingent assets referred to in art. 88 par. 3 letter a) of the TUIR, as such suitable for determining a change in the business income and the value of net production agreed.
7	**PRE-FILLED VAT DOCUMENTS - EXTENSION OF THE EXPERIMENTAL ONLINE ASSISTANCE PROGRAM FOR 2026**
	The Revenue Agency, with the provision 3.2.2026 no. 42054, also confirmed for the transactions carried out in 2026 the application, on an experimental basis, of the online assistance program which provides for the preparation, for some categories of taxable persons, of the drafts of the VAT registers referred to in art. 23 and 25 of Presidential Decree 633/73, of the drafts of the communications of periodic settlements and of the annual VAT return.
7.1	**PURPOSE OF THE EXTENSION OF THE EXPERIMENTAL PERIOD** The pre-filled VAT documents are prepared by the Tax Administration thanks to the data acquired through electronic invoices, communications of cross-border transactions and daily payments acquired electronically. The purpose of the extension also for 2026 is to "*further stimulate and consolidate the use of VAT document download functions (VAT registers, Lipe and annual return) through the services in application cooperation*".
7.2	**SUBJECTIVE SCOPE** The scope of subjects who can access the service is not changed compared to what was provided for previous periods. In the current year, however, the possibility will be verified that, starting from the 2027 tax period, "*the reference audience with regard to the processing of the pre-filled annual VAT return can be expanded and the pre-filled data can be increased, acquiring information relating to customs bills*".
8	**OBLIGATION TO CONNECT POS AND TELEMATIC RECORDERS - SCOPE OF APPLICATION - MANAGEMENT OF A LEISURE CENTRE**
	In response to ruling no. 44 of 20.2.2026, the Italian Revenue Agency provided clarifications on the obligation to connect POS and fee certification tools by a company that manages recreational centers including *bowling*, amusement arcades and bar and restaurant service.

8.1	**REGULATORY FRAMEWORK** The obligation to link electronic payment instruments and payment certification instruments is provided for by art. 2 co. 3 of Legislative Decree 127/2015. The obligation is effective from 1.1.2026 but, since the *web service* that allows the "logical" association between POS and recorders is not yet available, a transitional regime has been provided for (see provv. Revenue Agency 31.10.2025 no. 424470). The same Article 2, paragraph 3 of Legislative Decree 127/2015 also provides for the obligation for merchants to store and transmit, together with the fees, the data of daily electronic payments, reporting in the commercial document the forms of payment used and the relative amount.
8.2	**BOWLING ACTIVITIES AND ARCADES** In answer 44/2026, the Revenue Agency clarifies that: • for bowling activities , it is not mandatory to connect the POS to the automated ticket office, as the related fees are excluded from the obligation to transmit to the Revenue Agency pursuant to art. 2 of Legislative Decree 127/2015, as the data of the admission tickets are already subject to separate transmission to the SIAE; • for the activities of the amusement arcade managed by amusement and entertainment machines, as the exemption from the transmission of fees is valid, it is not mandatory to activate a dedicated POS associated with a telematic recorder. The obligation to connect the POS to the telematic recorder is confirmed, however, for the activity of bars and restaurants. In this regard, it is clarified that the connection through the "Amount Exchange" protocol used to simplify the operator's activity and avoid typing errors, is not precluded, but is not relevant for the purposes of the fulfilment referred to in art. 2 co. 3 of Legislative Decree 127/2015.
8.3	**USING A SINGLE POS FOR DIFFERENT TASKS** The Revenue Agency also clarifies that it is possible to use a single POS for the collections deriving from the various activities identified above (some exempt from the transmission of considerations), being necessary and sufficient, on the part of the merchant: • fulfil the obligation to connect the POS and the tax certification tool (in this specific case, the operator must connect the POS to the telematic recorder used for the bar and restaurant activity); • correctly record, during the sale and issuance of the commercial document, the forms of payment used and the relative amount.
8.4	Usable electronic payment instruments With regard to the possibility of connecting electronic payment instruments other than POS (e.g. portable devices that can be used via *smartphone) to the registers*, the Revenue Agency notes that there is no regulatory precludion to their use, without prejudice to the obligation of census and connection provided for by art. 2 par. 3 of Legislative Decree 127/2015.
9	**PAPER RECEIPTS FOR DIGITAL PAYMENTS - SIMPLIFICATIONS - REPLACEMENT BY BANK DOCUMENTATION**
	Art. 8, paragraph 1, of Decree-Law no. 19 of 19.2.2026 (the so-called "PNRR" Decree-Law in force since 20.2.2026 and in the process of being converted into law) provides for a simplification in the storage of accounting records and documents referred to in art. 2220 of the Italian Civil Code, establishing that the communications sent to customers and the documentation provided, including in digital format, by banks and financial intermediaries pursuant to art. 119 of Legislative Decree 385/93 (TUB) can be used: • instead of paper receipts issued by terminals (so-called POS) enabled for payment by credit card, debit card, prepaid card or other digital method;

	• provided that they contain information relating to the individual transactions carried out. In this case, the documentation must be kept in accordance with the procedures set out in art. 2220 of the Italian Civil Code. In essence, the obligation to store paper receipts (other than invoices, receipts and tax receipts) generated by terminals enabled for payments by credit, debit, prepaid card or other digital method (e.g. *digital wallets and* mobile payments*).* As a result of the new legislation, instead of these receipts, it is possible to use the communications sent to customers and the documentation provided by banks and financial intermediaries pursuant to art. 119 of the TUB (e.g. account statements for current account relationships), provided that these: • contain information relating to the individual transactions carried out; • are stored in accordance with the procedures provided for by art. 2220 of the Italian Civil Code.

10	**COMMISSIONS OF TRAVEL AND TOURISM AGENCIES - POSTPONEMENT TO 1.5.2026 OF THE INITIAL DEADLINE FOR THE APPLICATION OF THE WITHHOLDING TAX**
	Article 1, paragraph 140 - 142 of Law 199/2025 provided for the repeal of the exemption regime from the application of withholding tax (*pursuant to* Article 25-bis, paragraph 5 of Presidential Decree 600/73) for commissions received: • travel and tourism agencies; • agents, agents and sea and air brokers; • by agents and commission agents of oil companies for the services rendered to them directly. ***Effective date*** The abolition of the exemption regime and the consequent obligation to apply the withholding tax should have applied from 1.3.2026. However, given the complexity of adapting IT systems, the Ministry of Economy and Finance, with press release no. 25 of 27.2.2026, announced that a forthcoming legislative provision will confirm the exemption regime until 30.4.2026, with the consequence that commissions paid to the aforementioned subjects from 1.5.2026, even if accrued earlier, will be subject to withholding tax.
11	**ADDITIONAL TAX CREDIT FOR INVESTMENTS IN THE SINGLE SEZ OF THE SOUTH OF 2025 - NEWS OF THE 2026 BUDGET LAW - APPROVAL OF THE COMMUNICATION MODEL**
	With the provv. 16.2.2026 no. 56564, the Revenue Agency has approved the model and related instructions for communication for the purposes of the additional SEZ single tax credit for the South for 2025, provided for by art. 1 co. 448 - 452 of Law 199/2025 (Budget Law 2026).
11.1	**CONDITIONS FOR ENTITLEMENT TO THE ADDITIONAL TAX CREDIT** The additional tax credit, equal to 14.6189%, is granted to companies that: have validly submitted, in the period from 18.11.2025 to 2.12.2025, the supplementary communication for the use of the tax credit for investments in the single SEZ of Southern Italy, made from 1.1.2025 to 15.11.2025 pursuant to art. 16 of Legislative Decree 124/2023 and art. 1 co. 488 of Law 207/2024; have not obtained recognition, with reference to one or more investments subject to the aforementioned supplementary communication, of the Transition 5.0 tax credit referred to in art. 38 of Decree-Law 19/2024. The additional tax credit of 14.6189% is in addition to the tax credit recognized in the amount of 60.3811% pursuant to provv. Agenzia delle Entrate 12.12.2025 n. 570046, for a total of 75%.
11.2	**CONTENT OF THE COMMUNICATION TO THE REVENUE AGENCY** To access the additional tax credit, the beneficiary company must submit a special communication to the Revenue Agency containing the declaration that it has not obtained recognition of the aforementioned transition 5.0 tax credit. In the event that the beneficiary, after sending the aforementioned supplementary communication, has obtained, with reference to the same investments, other benefits that involve the reduction of the tax credit due, the amount of the tax credit resulting from the supplementary communication, redetermined downwards, must be indicated in the communication.
11.3	**METHODS AND DEADLINES FOR SUBMITTING THE COMMUNICATION** The communication for access to the additional tax credit must be submitted to the Revenue Agency: from 15.4.2026 to 15.5.2026; • electronically, using the specific approved form and the *software* available free of charge on the Agency's website;

	directly by the beneficiary or by making use of a person in charge of transmitting the declarations referred to in art. 3 par. *2-bis* and 3 of Presidential Decree 322/98. In the same time interval, interested parties can: send a new communication, which fully replaces the one previously transmitted; cancel the communication previously transmitted. The cancellation: • it concerns exclusively the communication relating to the additional tax credit provided for by the 2026 Budget Law, with the consequent forfeiture of the facilitation; • does not concern the supplementary communication transmitted in the period from 18.11.2025 to 2.12.2025.
11.4	**METHODS AND TERMS OF USE OF THE TAX CREDIT** The additional tax credit can be used: exclusively in compensation, pursuant to art. 17 of Legislative Decree 241/97, by submitting the F24 form through the telematic services of the Revenue Agency, under penalty of refusal of the payment operation; from 26.5.2026 to 31.12.2026, in any case not before the issuance of a second receipt, subsequent to the receipt of the communication, with which applicants are notified of the recognition of the use of the tax credit. With a subsequent resolution of the Revenue Agency, the instructions for filling in the F24 form will be defined.
12	**TERRITORIES AFFECTED BY "CYCLONE HARRY" - SUSPENSION OF OBLIGATIONS AND PAYMENTS**
	With Legislative Decree 27.2.2026 no. 25, which entered into force on the same day and is being converted into law, numerous urgent interventions have been provided for to deal with the emergency caused by the exceptional meteorological events that, starting from 18.1.2026, have affected the territory of the Calabria, Sicily and Sardinia Regions, in particular the so-called "cyclone Harry". Among the various measures contained in Decree-Law 25/2026, the following has been provided: • the suspension of the deadlines for tax and contribution obligations and payments (art. 2); • the suspension of deadlines in corporate and business register matters (art. 8).
12.1	**SCOPE OF APPLICATION** The suspension of the terms of tax and social security obligations and payments/payments applies to persons who, as of 18.1.2026, had their residence, or registered office or operational headquarters declared to the competent Chamber of Commerce, in real estate, located in the territories of the Municipalities affected by the meteorological events for which a state of emergency was declared with the resolution of the Council of Ministers of 26.1.2026: • damaged and vacated due to uninhabitability in execution of measures adopted, by 27.2.2026, by the competent authorities as a result of the aforementioned meteorological events; • for whom, as of 27.2.2026, a verification of usability has been requested as a result of the aforementioned events and, at the end of the checks carried out, the eviction for uninhabitability is ordered. **THE INTERESTED PARTIES WILL BE IDENTIFIED WITH A SPECIAL ORDINANCE OF THE HEAD OF THE CIVIL PROTECTION DEPARTMENT OF THE PRESIDENCY OF THE COUNCIL OF MINISTERS**
12.2	**SUSPENSION OF TAX AND CONTRIBUTION OBLIGATIONS AND PAYMENTS** With regard to the aforementioned subjects, the following are suspended, for the period from 18.1.2026 to 30.4.2026:

	• the deadlines for tax payments due in the aforementioned period (with the exception of deadlines relating to the payment of amounts due by way of customs duties and in fulfilment of payment obligations relating to excise duties); • the payment of withholding taxes on employment income and income assimilated to that of employment (Articles 23 and 24 of Presidential Decree 600/73), as well as withholdings relating to additional regional and municipal IRPEF, made by the interested parties as withholding agents; • the terms relating to the fulfilment and payment of social security and welfare contributions and premiums for compulsory insurance; • the terms of tax obligations expiring in the aforementioned period (with the exception of those concerning the regulation of customs duties and excise duties) and the terms of obligations relating to employment relationships with public administrations provided for by employers, professionals, consultants and CAFs who have their headquarters or operate in the aforementioned buildings, also on behalf of companies and customers not operating in the aforementioned properties. • No refund will be made of what has already been paid. ***Fulfilment of obligations and suspended payments*** The suspended obligations and payments must be made, without the application of penalties and interest, in a single solution by 10.10.2026.
12.3	**SUSPENSION OF OBLIGATIONS AND PAYMENTS FROM TAX AND EXACTIVE ACTS** The payment terms expiring in the period from 18.1.2026 to 30.4.2026 deriving from: • from payment notices; • from executive assessments; • INPS debit notices; • from the acts of local authorities, such as payment orders (RD 639/1910) and executive assessments (art. 1 co. 792 - 804 of Law 160/2019) not yet entrusted to the CollectionAuthority; • other deeds issued by the taxing bodies. • No refund will be made of what has already been paid. • The suspended deadlines will resume from 1.5.2026. ***Suspension of the sending of payment notices*** • For the period from 18.1.2026 to 30.4.2026, the sending of payment notices and deeds issued by local authorities and entrusted collection agents pursuant to art. 53 of Legislative Decree 446/97. **THIS SEEMS TO BE DEDUCED FROM PARAGRAPH 9 OF ART. 2 OF DECREE-LAW 25/2026 WHICH RECALLS THE DISCIPLINE OF ART. 12 CO. 3 OF LEGISLATIVE DECREE 159/2015**.
12.4	**SUSPENSION OF OBLIGATIONS AND PAYMENTS FROM INSTITUTIONS OF FACILITATED DEFINITION** • The terms for paying the installments deriving from one of the facilitated definitions provided for by Law 197/2022, expiring from 18.1.2026 to 30.4.2026, are suspended. **THERE IS ALSO A THREE-MONTH EXTENSION FOR THE TERMS AND DEADLINES RELATING TO THE NEW SCRAPPING OF THE ROLES REFERRED TO IN LAW 199/2025 (SO-CALLED "SCRAPPING-QUINQUIES").**
12.5	**SUSPENSION OF DEADLINES IN CORPORATE AND COMMERCIAL REGISTER MATTERS** For companies and businesses which, as of 18.1.2026, had their registered or operational headquarters or local units in the territories of the Municipalities affected by the meteorological events that occurred from 18.1.2026, for which a state of emergency

	was declared by resolution of the Council of Ministers of 26.1.2026, are suspended in the period from 18.1.2026 to 31.3.2026, without the application of penalties and interest: • payments referring to the annual fee to the Chambers of Commerce; the suspended payments are made in a single instalment by 1.4.2026; • accounting and corporate obligations due by 31.3.2026. For companies and businesses with operational headquarters in the aforementioned territories, required to submit deeds and documents to the Chambers of Commerce, all deadlines for the related administrative obligations and the payment of the consequent penalties provided for by current legislation are suspended, starting from 18.1.2026 and until 30.4.2026.
13	**DRY COUPON ON COMMERCIAL LEASES - SUBSEQUENT EXTENSIONS - CLARIFICATIONS**
	With the answer to ruling no. 34 of 11.2.2026, the Revenue Agency provided further clarifications on the application of the flat rate tax to commercial leases of shops or workshops. It should be noted, in this regard, that art. 1 co. 59 of Law no. 145 of 30.12.2018 (2019 Budget Law) had introduced the possibility of accessing the 21% flat coupon, under certain conditions, for lease contracts: • concerning buildings classified in cadastral category C/1 (shops or workshops) and their appurtenances; • of surface area up to 600 square meters (without including appurtenances in the calculation); • stipulated in 2019, between subjects who as of 15.10.2018 did not already have a contract in place for the same property, but interrupted early. This was a particular discipline that was not proposed again and remained limited only to commercial lease contracts entered into in 2019.
13.1	**CASE AT HAND** Answer 34/2026 concerns a lease agreement concerning a commercial premises classified C/1, entered into in 2013 and extended at the first expiry (2019) for a further 6 years. During the extension, in 2019, the owner had been able to take advantage of the novelty introduced by the 2019 budget law, opting for the dry coupon on the commercial lease (see answer to the Revenue Agency ruling 22.7.2019 no. 297). In 2025, the contract (stipulated in 2013 and extended in 2019 with an option for the dry coupon) came to a new expiry date and, on the occasion of the further 6-year extension, the taxpayer asked the Revenue Agency if it could continue to apply the flat tax by expressing the option again at the time of extension.
13.2	**OPTION ON THE SECOND EXTENSION** The Revenue Agency responds in the negative, noting that the possibility of opting for the dry coupon on commercial leases, at the time of contract extension, is limited to: • contracts entered into *from scratch* in 2019; • contracts extended in 2019. In 2025, they can therefore validly express the option for the flat coupon referred to in art. 1 co. 59 of Law 145/2018, in the presence of the legal conditions: • at the time of the first extension, only commercial lease contracts entered into in 2019; • and not, on the other hand, those, stipulated before 2019, for which the flat tax has already been used by expressing the option at the time of extension in 2019.
14	**SISMABONUS "PURCHASES" - DEEDS STIPULATED IN 2024 - PART OF EXPENSES INCURRED IN 2025 - EXERCISE OF OPTIONS**

	In the replies to the Revenue Agency ruling no. 30 of 10.2.2026 and no. 31 of 11.2.2026, clarifications were provided regarding the so-called "purchases" sismabonus, referred to in art. 16 par. *1-septies* of Legislative Decree 63/2013.
14.1	**ALTERNATIVE BETWEEN SEISMIC BONUS "INTERVENTIONS" AND "PURCHASES"** In its response 30/2026, the Italian Revenue Agency reiterates that the seismic bonus deduction "interventions" (referred to in paragraph *1-bis* of Article 16 of Decree-Law 63/2013) and the seismic bonus deduction "purchases" (referred to in the following paragraph 1-septies of the same Article 16) are alternatives. Therefore, if the real estate construction or renovation company, which has demolished and rebuilt the entire building, benefits from the seismic bonus referred to in paragraph 1-bis of art. 16 of Decree-Law 63/2013 on the expenses incurred to carry out the intervention, the purchasers of the individual real estate units located in the building cannot benefit from the "seismic bonus purchases", referred to in paragraph 1-septies of art. 16 of Legislative Decree 63/2013, on the expenses they incurred to purchase the real estate unit. Conversely, if even one of the purchasers of the individual real estate units located in the building has benefited from the "purchases" seismic bonus referred to in paragraph *1-septies* of art. 16 of Decree-Law 63/2013 on the expenses incurred to purchase the real estate unit, the real estate construction or renovation company cannot benefit from the seismic bonus referred to in paragraph 1-bis of art. 16 of Legislative Decree 63/2013 not even on a part of the expenses incurred to carry out the intervention proportional to the "building weight" (volumetric or superficial) of the real estate units purchased without seismic bonus "purchases" on the total of the real estate units in which the building is portioned.
14.2	**EXPENSES INCURRED FROM 1.1.2025 - OPTION NOT EXERCISABLE** Pursuant to Article 121 of Decree-Law 34/2020, the options for the transfer or discount on the corresponding amountof expenses that entitle you to the generality of "construction" deductions, including the "purchases" seismic bonus referred to in Article 16, paragraph 1-septies of Decree-Law 63/2013, are only possible for expenses incurred from 2020 to 2024 (provided that it is not included in the "block of options" introduced by Article 2 of Decree-Law 11/2023 as of 17.2.2023 and extended by subsequent regulatory provisions). Consequently, as confirmed by the answer to ruling 30/2026 (but also by answer 31/2026), for buyers of properties with the requirements to benefit from the "purchases" seismic bonus who entered into the deed of sale in the year 2025 and who incurred the related expenses in 2025, it is not possible to opt for the assignment of the deduction or the discount on the consideration.
14.3	**DEEDS CARRIED OUT IN 2024 WITH EXPENDITURE PAID PARTLY IN 2024 AND PARTLY IN 2025** In its answer to ruling no. 31 of 11.2.2026, the Italian Revenue Agency dealt with the deeds of real estate units that were stipulated at the end of 2024, in relation to which buyers could benefit from the "purchases" seismic bonus referred to in paragraph 1-septies of art. 16 of Legislative Decree 63/2013, with the provision for payment of the price only partly at the time of stipulation and partly during 2025. Given that the IRPEF/IRES sismabonus "purchases" deduction can be used upon completion of the "prerequisite" intervention, which consists of the demolition of the entire building and its reconstruction with transition to a lower seismic risk class than the seismic risk class of the pre-existing building, answer 31/2026 reiterates a general principle that concerns all *bonuses* "construction", i.e. that, for persons who do not have business income who follow the cash principle, for the purposes of allocating expenses it is necessary to refer to those incurred and actually paid.

	Therefore, given that the expense deductible with the "purchases" seismic bonus cannot exceed the maximum ceiling of 96,000.00 euros, in order to benefit from the "full" invoice discount (of 81,600.00 euros in the event that the deduction is due at the rate of 85% or 72,000.00 euros in the case of the 75% rate) it is necessary to have paid in full the part of the expense that contributes to reaching the limit of 96,000.00 euros (14,400.00 euros in the case of an 85% deduction) or €24,000.00 at the rate of 75%).
15	**CONTRACT RENEWALS - INDEMNITIES AND INCREASES ON NIGHT WORK, ON HOLIDAYS, ON WEEKLY REST DAYS AND IN SHIFTS - SUBSTITUTE TAXES - CLARIFICATIONS**
	With Circular No. 2 of 24.2.2026, the Italian Revenue Agency provided clarifications on the following substitute taxes for IRPEF and additional taxes (regional and municipal), introduced by the 2026 Budget Law: • 5% substitute tax on salary increases deriving from contract renewals signed in 2024, 2025 and 2026 and paid in 2026 (art. 1 par. 7 of Law 199/2025); • substitute tax of 15% on increases and allowances for night work, holidays, weekly rest days and allowances related to shift work (art. 1 par. 10 and 11 of Law 199/2025).
15.1	**SUBSTITUTE TAX ON SALARY INCREASES DERIVING FROM CONTRACT RENEWALS** The 5% substitute tax applies to salary increases deriving from contract renewals signed from 1.1.2024 to 31.12.2026 and paid to employees in the private sector in the year 2026 (with employment income, in the year 2025, not exceeding 33,000.00 euros). ***Clarifications*** The Revenue Agency clarifies that the substitute tax applies: • salary increases paid in implementation of renewals of national collective agreements (CCNL); • amounts paid in 2026 (does not apply to amounts paid before 1.1.2026); • to the *increment tranches* paid in 2026 even if their disbursement began earlier. With regard to the remuneration elements, the Agency clarified that the facilitation: • it applies only to salary increases that flow into direct remuneration and to indirect remuneration institutions affected by salary increases (such as absences, for the sole part integrated by the employer, which give the right to keep the job); • it does not apply to seniority increments, sums paid for additional services to ordinary activity, *one-off amounts* to cover the contractual waiting period, and severance pay. In addition, it has been clarified that, if the increases provided for by the contract renewal absorb the amount paid to the employee as a superminimum, the latter can benefit from the benefit on salary increases.
15.2	**SUBSTITUTE TAX ON INCREASES AND ALLOWANCES FOR NIGHT, HOLIDAY, WEEKLY REST AND SHIFT WORK** The substitute tax of 15% applies, within the limit of €1,500.00, on the sums paid in 2026 by the private sector employer to employees (with employment income of an amount not exceeding, in the year 2025, €40,000.00) by way of: • increases and allowances for night work; • increases and allowances for work performed on public holidays and weekly rest days, as identified by the CCNL (regardless of whether or not it coincides with Sunday); • shift allowances and additional emoluments related to shift work provided for by the CCNL. • The sectors covered by the special supplementary treatment are excluded.

	Clarifications The Revenue Agency clarifies that the substitute tax: • it applies to the on-call allowances provided for by the CCNL in relation to the aforementioned types of work; • it applies to the "additional" amounts linked to the aforementioned institutions, where provided for by the CCNL, with respect to the ordinary remuneration received by workers; • it does not apply to sums paid on the basis of territorial and company agreements, indirect remuneration institutions, paid by the employer, in the event of absence from work, severance pay, items relating to ordinary direct remuneration, sums paid, for any reason, for overtime work (except holidays or nights), compensation that replaces all or part of ordinary remuneration. In addition, it is clarified that the limit of 1,500.00 euros represents a deductible and, therefore, the excess sums contribute to income and are taxed in the ordinary way.
15.3	**FULFILMENTS** Substitute taxes are applied by the employer (withholding agent), without the employee submitting a specific application (he must instead submit a written request if he intends to waive the benefit). The employee is required to inform his employer about: • income produced in 2025 with different employers; this communication can take place through a declaration in lieu of affidavit made pursuant to art. 47 of Presidential Decree 445/2000 or through the delivery of the Unique Certifications; • exceeding the limit of 1,500.00 euros. For individuals without a withholding agent (e.g. domestic workers), it is possible to take advantage of the benefit when filing a tax return for the 2026 tax year, therefore in the 730/2027 or PF 2027 INCOME form.
16	***CORPORATE WELFARE* - ASSIGNMENT TO EMPLOYEES OF *E-BIKES* LEASED BY THE EMPLOYER - TAX TREATMENT**
	With the answer to ruling no. 41 of 16.2.2026, the Italian Revenue Agency provided guidance on the treatment for direct taxes, VAT and IRAP purposes of a corporate welfare plan with the assignment to employees of *e-bikes* leased by the employer.
16.1	**EXCLUSION FROM EMPLOYMENT INCOME - CONDITIONS** The sustainable mobility service that the company intends to offer to its employees, providing them with an *e-bike* for personal use, monitoring, among other things, that it is used to cover at least 30% of the home-work journey, meets the purposes of "social utility" identified by paragraph 1 of Article 100 of the TUIR and the exclusion regime from the formation of employment income referred to in Article 51 paragraph 2 letter f) of the TUIR, provided that employees adhere to the offer as proposed by the company, without being able to agree on other aspects relating to the use of the work and/or service, except for the time of use of the *benefit*. Otherwise, in the event that employees agree on other aspects relating to the use of the service, due to specific personal or family needs, the value of the benefit must contribute to the formation of the employment income, according to the criterion of normal value, by virtue of the provisions contained in art. 51 par. 1 and 3 of the TUIR.
16.2	**DEDUCTIBILITY FOR IRES PURPOSES** For IRES purposes: the cost relating to *e-bikes* intended for business use (e.g. used for travel within the company plant) is, in principle, fully deductible (without the limitations of Article 164 of the Consolidated Income Tax Act), without prejudice to compliance with the general principle of inherence referred to in Article 109, paragraph 5 of the Consolidated Income Tax Act;

	• the costs incurred by the company relating to the *e-bikes* granted for personal use to employees, responding in this case to the sustainable mobility service that the employer intends to offer to its employees for "social utility" purposes, are deductible within the limits of what is indicated in Article 100 of the TUIR where the same is offered voluntarily by the employer; in the event that, instead, this service is provided to employees in accordance with the provisions of the contract or agreement or company regulations, the related costs will be fully deductible pursuant to art. 95 of the TUIR.
16.3	**VAT DEDUCTIBILITY** For VAT purposes, the tax paid on the *leasing* of *e-bikes* is deductible only if they are intended for the exclusive use of employees as part of the business activity carried out by the employer. The Revenue Agency, examining the regulatory framework of the means of transport in question, excludes that they can be configured as "motor road vehicles", for which the tax deduction is limited to the extent of 40% pursuant to art. 19-bis1 *co. 1 letter c) of Presidential Decree 633/72, including leased goods*. **ON THE OTHER HAND, THE VAT PAID ON THE ACQUISITION OF *E-BIKES* INTENDED TO BE GIVEN FOR PERSONAL USE TO EMPLOYEES IS NON-DEDUCTIBLE, AS THEY REFER TO TRANSACTIONS EXCLUDED FROM TAX PURSUANT TO ART. 3 PAR. 3 OF PRESIDENTIAL DECREE 633/72**.
17	**RENEWABLE ENERGY COMMUNITIES - QUOTAS TO COVER OPERATING COSTS - TAX TREATMENT**
	With the answer to ruling 9.2.2026 no. 22, the Revenue Agency clarified that the withholding made by a renewable energy community (so-called "CER"), in order to cover the share of the higher management costs, on the amounts paid by the GSE to be repaid to members, does not involve the attribution of any additional goods or services, nor particular privileges; consequently, these amounts, not constituting specific considerations, nor according to the provisions of art. 148 par. 2 of the TUIR, nor according to the provisions of art. 79 par. 6 of Legislative Decree 117/2017, cannot be qualified as revenues deriving from commercial activities.
17.1	**MEMBERSHIP FEE SUPPLEMENT** The case under ruling concerns a CER that intends to apply a withholding tax on the incentives provided by the GSE; the related amounts would be used exclusively to cover the essential operating costs for the management of the renewable energy community. The CER supports its activity through the payment of the annual membership fee, providing for an adjustment supplement to the membership fee only for members who assume the status of "self-consumer", in order to support the higher management costs necessary to maintain this specific qualification. In this regard, the Revenue Agency clarifies that these sums do not have the nature of consideration pursuant to art. 148 par. 2 of the TUIR and art. 79 paragraph 6 of Legislative Decree 117/2017, therefore cannot be qualified as revenues deriving from commercial activities; The deduction in question, in fact: • it is carried out only in the event that the annual membership fees, per se, or any other institutional income do not allow the economic and financial balance of the CER to be maintained; • from a financial point of view, it produces effects similar to those that would occur if the amounts disbursed by the GSE were fully repaid to the members, with subsequent adjustment of the annual fee; • it does not entail the attribution of any additional goods or services, or particular privileges, for the members.
17.2	**PROCESSING OF MEMBERS** With regard to the tax treatment of members, the Revenue Agency specifies that if the withholding made by the CER concerns the fees for the sale of the energy produced

	and fed into the grid, the taxable base for the member is made up of the entire amount paid by the GSE, and not the residual sum paid by the CER net of the withholding intended to cover general expenses.
18	**TAX CREDIT FOR INVESTMENTS IN 2024 IN ADVERTISING CAMPAIGNS AND SPONSORSHIPS IN SPORTS CLUBS AND ASSOCIATIONS - SUBMISSION OF APPLICATIONS**
	With the notice of the Department for Sport of the Presidency of the Council of Ministers 17.2.2026, the opening of the deadlines for sending applications to benefit from the tax credit for sports sponsorships for transactions carried out in the period between 10.8.2024 and 15.11.2024 (pursuant to Article 81 of Decree-Law 104/2020 and Art. 4 of Decree-Law 113/2024) was communicated.
18.1	**BENEFICIARIES** The recipients of the benefit are self-employed workers, companies and non-commercial entities that have made investments in advertising campaigns, including sponsorships, with regard to leagues that organize national team championships, professional sports clubs and amateur sports clubs and associations registered in the National Register of Amateur Sports Activities (which replaced the previous CONI Register), if the following requirements are met: the beneficiaries of the investments are operating in disciplines admitted to the Olympic and Paralympic Games; the beneficiaries of the investments carry out youth sports activities; the beneficiaries of the investments have revenues (referred to in Article 85 paragraph 1 letters a) and b) of the TUIR), relating to the 2023 tax period and in any case produced in Italy, at least equal to 150,000.00 euros and not exceeding 15 million euros; • the investment in advertising campaigns is for a total amount of not less than 10,000.00 euros (excluding VAT).
18.2	**MEASURE OF THE SUBSIDY** The tax credit is equal to 50% of the expenses for investments made from 10.8.2024 to 15.11.2024.
18.3	**PROCEDURES AND DEADLINES FOR SUBMITTING APPLICATIONS** Applications relating to the aforementioned period of 2024 must be sent: from 12.00 noon on 17.2.2026 and until 11.59 p.m. on 18.4.2026; through the appropriate platform available at *https://www.sportgov.it/sponsorizzazioni2024/it/home/*. Applications received in a manner other than that provided for or outside the established deadlines will not be considered.
19	**TAX CREDIT FOR INVESTMENTS 4.0 - USE WITH IRREGULAR COMMUNICATIONS - REGULARIZATION METHODS AND PENALTIES**
	WITH THE ANSWER TO RULING NO. 40 OF 16.2.2026, THE ITALIAN REVENUE AGENCY PROVIDED GUIDANCE ON THE REGULARISATION OF THE USE OF THE 4.0 TAX CREDIT IN COMPENSATION IN THE EVENT OF INCORRECT COMMUNICATIONS.
19.1	RELEVANCE OF COMMUNICATIONS FOR USE THE SUBMISSION, IN ORDER, OF THE PRIOR COMMUNICATION AND THE COMPLETION COMMUNICATION REPRESENTS IN FACT AN ADMINISTRATIVE REQUIREMENT OF AN INSTRUMENTAL NATURE IN THE ABSENCE OF WHICH, WITHOUT PREJUDICE TO THE EXISTENCE OF THE 4.0 TAX CREDITS ARISING THROUGH THE REALIZATION OF THE INVESTMENT, THEIR USE IN COMPENSATION IS, HOWEVER, PRECLUDED.
19.2	**REMEDIES FOR SUCCESSFUL USE WITH INCORRECT COMMUNICATIONS**

	In the present case, a company used two instalments of the 4.0 tax credit as compensation, one in 2024 and one in 2025, but failed to submit the required prior communication and incorrectly filled out the completion communication. According to the Revenue Agency: • the violation carried out with the use of the second instalment of the credit in January 2025 as compensation can be removed, pursuant to art. 13 par. 4-ter of Legislative Decree 471/97, "*within the deadline for submitting the annual return for income tax purposes relating to the year in which the violation* was committed" (i.e. within the deadline for submitting the tax return relating to 2025), submitting, in order, the prior communication and the completion communication and paying the penalty of 250.00 euros; • in relation to the use of the first instalment of the credit in December 2024 as offsetting, on the other hand, since the deadline for submitting the tax return for 2024 has already expired, there is instead a hypothesis of undue offsetting of a credit not due, pursuant to art. 13 par. 4-bis of Legislative Decree 471/97, with the application of the penalty equal to 25% of the credit used in offsetting and repayment of the compensated portion increased by the interests. This is without prejudice to the possibility of applying the reduction of penalties on the basis of the active correction referred to in art. 13 of Legislative Decree 472/97, with payment of interest at the legal rate.

20	**TAX CREDIT FOR INVESTMENTS IN THE SINGLE SEZ OF SOUTHERN ITALY - PROPERTY BUILT BY *LEASING UNDER CONSTRUCTION***
	With the answer to ruling no. 32 of 11.2.2026, the Revenue Agency stated that the tax credit for investments in the single SEZ of Southern Italy, referred to in art. 16 of Decree-Law 124/2023, is also due for the real estate component carried out through a leasing contract *under construction*, without prejudice to the other conditions provided. **ON THE BASIS OF THE PROVISIONS OF ART. 109 PAR. 1 AND 2 OF THE TUIR, THE CHARGES DERIVING FROM PRE-LEASE PAYMENTS IN THE CONTEXT OF A *LEASING UNDER CONSTRUCTION* ASSUME TAX RELEVANCE TOWARDS THE USER OF THE REAL ESTATE FROM THE MOMENT OF DELIVERY OF THE SAME. THEREFORE, ONLY FROM THAT MOMENT CAN THE REQUIREMENT OF MAKING THE INVESTMENT FOR THE PURPOSES OF THE TAX CREDIT BE CONSIDERED SATISFIED.**
21	**TAX CREDIT FOR INVESTMENTS IN THE SINGLE SEZ MEZZOGIORNO FOR THE AGRICULTURAL SECTOR - SUBJECTS WHO DETERMINE INCOME ON A CADASTRAL BASIS AND IN SIMPLIFIED ACCOUNTING - ELIGIBILITY**
	With the answer to ruling no. 25 of 9.2.2026, the Revenue Agency stated that subjects *who determine the income in the cadastral (such as, for example, holders of agricultural income pursuant to art. 16-bis of Decree-Law 124/2023) can also benefit from the* tax credit single SEZ for the agricultural sector, pursuant to art. 16-bis of Decree-Law 124/2023 of the TUIR), even if they adopt a simplified accounting regime, provided that they are among the companies identified by art. 2 co. 1 of the Ministerial Decree of 18.9.2024. In relation to the case at hand, the Revenue Agency noted that the aforementioned Article 2 of the Ministerial Decree of 18.9.2024 makes no reference to the methods of determining income for the purposes of entitlement to the tax credit in question, providing that companies can access the benefit regardless of the legal form and accounting regime adopted and provided that they are among the subjects listed in paragraph 1 of the same Article 2.
22	**SUBJECTS UNDER THE FLAT-RATE REGIME - EXCEEDING THE LIMIT OF REVENUES AND FEES**
	With the answer to ruling no. 26 of 10.2.2026, the Revenue Agency clarified that the fees received or the revenues achieved by the professional or entrepreneur under the flat-rate regime referred to in Law 190/2014 contribute to the achievement of the threshold of 85,000.00 euros even if these sums were paid by mistake and subsequently returned to the client. In the case under ruling, in the year 2024 the limit of 85,000.00 euros had been exceeded as a result of the collection of undue sums and the return of the same had taken place in the year 2025. Based on the clarification, exceeding the threshold in 2024 led to the exit from the flat-rate regime in 2025. This is without prejudice to the possibility of requesting a refund of the higher tax paid on the sums subject to refunds.
23	**FLAT-RATE REGIME AND NETWORK CONTRACT - COMPATIBILITY**
	With the answer to question 9.2.2026 no. 24, the Revenue Agency specified that the participation of a professional under the flat-rate regime referred to in Law 190/2014 in a network contract in the form of the so-called "network-contract" does not meet the conditions of the cause of exclusion inherent in the quality of partner of a partnership or limited liability company, or associate in a professional association.
23.1	**ATTRIBUTION OF FEES TO THE PROFESSIONAL** In the case of participation in the contract-network, the cause of exclusion cannot be configured as these entities do not have legal subjectivity and the result of the activity is directly attributed to the adhering subjects.
23.2	**DE FACTO COMPANY**

	In the event that the activity carried out through the contract-network is qualified as the exercise of a de facto company, the cause of exclusion would be integrated, since this type of company is equivalent to the snc.
24	**DEDUCTION FOR INVESTMENTS IN INNOVATIVE START-UPS IN "*DE MINIMIS*" - TAX CREDIT ON SURPLUS - SUBJECTS UNDER THE FLAT-RATE REGIME**
	With the answer to ruling no. 29 of 10.2.2026, the Italian Revenue Agency stated that subjects under the flat-rate regime referred to in Law 190/2014, in the event of insufficient gross income tax due, can use the tax credit *pursuant to* Article 2 of Law 162/2024, relating to the "*de minimis*" deduction surplus for investments in *start-ups* and innovative SMEs (Article 29-bis of Legislative Decree 179/2012 and Article 4, paragraph 9-ter of Decree-Law 3/2015), in the tax return in reduction of the taxes due or in compensation, also for the purpose of payment of the substitute tax due for the flat-rate regime. The possibility of transforming any deduction due into a tax credit for the unused surplus is subject to the condition that the taxpayer (who has made investments in *start-ups* and innovative SMEs eligible for the deduction) is insufficient with respect to the gross tax (IRPEF) due for which the deduction can be used, i.e. "*if the deduction due is higher than the gross IRPEF tax due*" (the deduction, in fact, "*cannot be used by subjects who exclusively possess income subject to substitute tax*"). The provision of art. 2 of Law 162/2024 does not contain any limitation to its subjective scope and, consequently, also applies to subjects who apply the flat-rate regime referred to in Law 190/2014 who, in principle, meet the above-represented objective condition of incapacity.
25	**BUILDING CONSTRUCTION ACTIVITIES - APPLICATION OF THE ISA AND ADHERENCE TO THE TWO-YEAR ARRANGEMENT WITH CREDITORS**
	With the answer to ruling no. 39 of 12.2.2026, the Italian Revenue Agency affirmed the applicability of ISAs to a company carrying out construction and development of buildings, attributable to ATECO 2025 code 41.00.00, in a tax period in which no revenues were achieved, but only the change in inventories as a result of the construction activity carried out results. The applicability of the ISA DG69U follows specific rules with respect to the generality of synthetic indices of fiscal reliability, having to consider, in addition to revenues, also the change in inventories. Since there are no causes for exclusion from the ISAs, the company is required to apply the ISAs and, consequently, it is possible to adhere to the two-year arrangement with creditors.
26	**INPS CONTRIBUTIONS FOR ARTISANS AND TRADERS - CONTRIBUTION RATES FOR 2026**
	With Circular No. 14 of 9.2.2026, INPS illustrated the contribution due for 2026 by members of the Artisan and Merchant Managements, which no longer undergoes further increases having reached for everyone from 2025 the ordinary measure of 24% provided for by art. 24 co. 22 of Legislative Decree 201/2011.
26.1	**ARTISANS' CONTRIBUTION RATES** For artisans, the contribution rate for 2026 therefore remains at 24%. This rate of 24% also applies to adjuvants/coadjutors aged no more than 21, as in 2025. For income exceeding the amount of €56,224.00 (compared to the previous limit of €55,448.00), the aforementioned rate is increased by one point, thus becoming equal to 25%.
26.2	**MERCHANT CONTRIBUTION RATES** For traders, the additional rate for the financing of compensation for the permanent cessation of activity is due, which from 1.1.2022 is set at 0.48% (art. 1 co. 380 of Law 178/2020). The contribution rate for 2026 therefore remains at 24.48%.

	This rate of 24.48% also applies to coadjuvants/coadjutors aged no more than 21, as in 2025. For income exceeding the amount of €56,224.00 (compared to the previous limit of €55,448.00), the aforementioned rate has increased by one point, thus becoming equal to 25.48%.
26.3	**REDUCTION FOR ALREADY RETIRED INDIVIDUALS** For artisans and traders over 65 years of age, already retired, it remains understood that the contributions due are reduced by half.
26.4	**REDUCTION FOR SUBJECTS WHO STARTED THE ACTIVITY IN 2025** Art. 1 co. 186 of Law no. 207 of 30.12.2024 (2025 Budget Law) provided for a 50% contribution reduction also in favor of workers who enrolled in 2025 for the first time in one of the Artisan and Merchant Managements. ***Stakeholders*** The following subjects can benefit from the facilitation: individual entrepreneurs (including those under the flat-rate regime pursuant to Law 190/2014); partners of partnerships and limited liability companies; the helpers and family helpers of the owners. A condition for taking advantage of the reduction is that these subjects: have started a work activity in the form of a sole proprietorship or corporate business during 2025; have enrolled for the first time in one of the management of artisans and commercial activities in the same period of time. For family helpers and helpers, work can also be started during 2025 in companies that are already active. ***Contribution reduction*** The 50% reduction concerns both minimum contributions and percentage contributions calculated on the basis of the total declared business income. The halving applies only to the IVS rate; the maternity contribution and the contribution for the cessation of commercial activity remain due in full. ***Duration*** The benefit can be used for 36 months, continuously, starting from the date of start of business activity or first entry into the company in 2025.
26.5	**MATERNITY CONTRIBUTION** For both artisans and traders, the contribution for maternity benefits remains equal to 0.62 euros per month (7.44 euros on an annual basis).
26.6	**MINIMUM INCOME FOR 2026** The minimum income for 2026, to be taken into account for the purposes of calculating the contributions due by artisans and traders, is equal to 18,808.00 euros (18,555.00 euros for 2025).
26.7	**INCOME CEILING FOR 2026** The income ceiling for 2026, beyond which the INPS contribution is no longer due, is instead equal to: • to €93,707.00 (€92,413.00 for 2025), for those who have contributory seniority as of 31.12.95; • or €122,295.00 (€120,607.00 for 2025), for those who do not have contribution seniority as of 31.12.95, enrolled from 1.1.96 or after that date.
26.8	**ADHESION TO THE TWO-YEAR ARRANGEMENT WITH CREDITORS** Adherence to the two-year arrangement with creditors, referred to in Legislative Decree no. 13 of 12.2.2024, does not waive the contribution obligations and the agreed

	taxable base is also relevant for the purpose of determining mandatory social security contributions. This is without prejudice to the possibility for the taxpayer to pay contributions on actual income, if the amount is higher than that agreed as integrated pursuant to art. 15 and 16 of the aforementioned Legislative Decree 13/2024.
26.9	**METHODS AND TERMS OF PAYMENT OF CONTRIBUTIONS** Contributions must be paid, using the F24 form, by: • 18.5.2026, 20.8.2026, 16.11.2026 and 16.2.2027, as regards the payment of thefour instalments of the contributions due on the minimum income; • the deadlines for the payment of IRPEF, with regard to the contributions due on the portion of income exceeding the minimum, as a first and second advance payment for 2026 and the balance for 2026.
27	**SUBJECTS ENROLLED IN THE INPS SEPARATE MANAGEMENT *PURSUANT* TO LAW 335/95 - CONTRIBUTION RATES FOR 2026**
	With Circular No. 8 of 3.2.2026, INPS indicated the measures of the rates and income values to be used for the purpose of calculating the contributions due for 2026 by subjects enrolled in the Separate Management *pursuant to* Article 2, paragraph 26 of Law 335/95.
27.1	**RATES FOR COLLABORATORS AND SIMILAR SUBJECTS** For collaborators and similar figures, enrolled exclusively in the INPS separate management and not retired, the social security contribution rate is equal to 33%. To this value must be added: • the additional contribution rate of 0.72% for the financing of maternity, family allowances and sickness protection; • the additional contribution rate for the financing of the DIS-COLL unemployment benefit, which from 1.1.2022 is due in the same amount as for NASPI (art. 1 co. 223 of Law 234/2021), therefore equal to 1.31%. Therefore, the contribution rates for 2026 confirm those of 2025 and are equal to: • 35.03%, in the case of additional DIS-COLL contribution; • 33.72%, in the absence of additional DIS-COLL contribution (e.g. for door-to-door salesmen and occasional self-employed workers). ***Employees in the amateur sports sector*** Registration with the INPS Separate Management is also provided for workers holding coordinated and continuous collaboration contracts in the amateur sports sector (Articles 35 and 37 of Legislative Decree 36/2021). If these persons are not insured under other forms of compulsory social security, nor are they holders of a direct pension, the contribution rate for social security purposes: • is equal to 25%; • applies to exceeding the amount of fees equal to 5,000.00 euros per year. In addition, pursuant to art. 35 co. 8-ter of Legislative Decree 36/2021, until 31.12.2027 the contribution due for social security purposes must be calculated on 50% of the taxable contribution base. The rate of 0.72% (for maternity protection, family allowances and illness) and 1.31% (for DIS-COLL) is also applied, for a total of 2.03%, calculated on the total remuneration net of the deductible of € 5,000.00 per year. ***Persons responsible for the control and discipline of horse races and saddle horse events*** The aforementioned contribution regime for collaborators in the amateur sports sector is also applicable to those in charge of the control and discipline of horse races and saddle horse events on which the exercise of sports betting is authorized, for which art. 1 co. 553

	of Law 30.12.2024 no. 207 (2025 Budget Law) provided for the obligation to register with the INPS separate management *pursuant* to Law 335/95 as of 1.1.2025. ***Pensioners or also insured under other compulsory social security schemes*** For collaborators and similar persons who are pensioners or also insured under other compulsory social security forms, only the social security rate of 24% continues to apply for 2026. The rate of 24% is also applicable in relation to the aforementioned workers in the amateur sports field or in charge of the control of horse races, also insured under other forms of compulsory social security or holders of direct pension (without prejudice to the aforementioned deductible of 5,000.00 euros per year and the reduction to 50% of the taxable contribution).
27.2	**RATES FOR PROFESSIONALS** With reference to self-employed workers with a VAT number, registered with the INPS separate management and not enrolled in other compulsory social security management or pensioners, the following are confirmed: • the social security rate of 25%; • the additional rate of 0.72% for the financing of maternity, family allowances and sickness protection; • the additional rate of 0.35% for the financing of the extraordinary income and business continuity allowance (ISCRO), as established by art. 1 co. 154 of Law 213/2023. The total rate due for 2026 is therefore 26.07%, as in 2025. ***Professionals in the amateur sports sector*** With regard to professionals in the amateur sports sector, who are not insured under other forms of compulsory social security, nor holders of a direct pension: • the social security contribution rate is set at 25%, calculated on 50% of the remuneration (until 2027) net of the deductible of €5,000.00 per year; • the additional rate of 1.07% (illness, maternity and ISCRO) applies, calculated on the total remuneration net of the deductible of € 5,000.00 per year. ***Pensioners or also insured under other compulsory social security schemes*** For professionals with a pension or also insured under other compulsory social security forms, only the social security rate of 24% continues to apply for 2026. The rate of 24% is also applicable in relation to professionals in the amateur sports sector, also insured under other forms of compulsory social security or holders of a direct pension, to be calculated on 50% of the remuneration (until 2027), net of the deductible of 5,000.00 euros per year.
27.3	**INCOME CEILING FOR 2026** The income ceiling for 2026, beyond which the contribution to the INPS separate management is no longer due, is equal to 122,295.00 euros (120,607.00 euros for 2025).
27.4	**MINIMUM INCOME FOR 2026** The minimum income valid for 2026, for the purposes of crediting the entire contribution year, is instead equal to 18,808.00 euros (18,555.00 euros for 2025).
28	**SEVERANCE INDEMNITY PORTIONS - OBLIGATION TO PAY TO THE TREASURY FUND - NEWS OF THE 2026 BUDGET LAW - INPS CLARIFICATIONS**
	WITH CIRCULAR NO. 12 OF 5.2.2026, INPS PROVIDED THE FIRST OPERATIONAL INDICATIONS REGARDING THE OBLIGATION FOR COMPANIES TO PAY SEVERANCE INDEMNITIES TO THE TREASURY FUND, TAKING INTO ACCOUNT THE INNOVATIONS INTRODUCED ON THE SUBJECT BY LAW NO. 199 OF 30.12.2025 (2026 BUDGET LAW).

28.1	**NEW DIMENSIONAL REQUIREMENTS** Art. 1 co. 203 of Law 199/2025, amending art. 1 paragraph 756 of Law 296/2006, has in fact established that the obligation to pay the portions of the TFR to the Treasury Fund, where not intended for the financing of supplementary pensions, is due if, at the end of the previous calendar year, the average number of employees employed reaches the following size limits: • 60 employees for the two-year period 2026-2027; • 50 employees for the period from 2028 to 2031; • 40 employees from 1.1.2032. In this regard, INPS clarifies that: • the size requirement is determined on the basis of the annual average of workers in force in the previous calendar year (in administrative practice, the calendar year, i.e. from 1 January to 31 December) compared to the year of the pay period considered; • The annual average of employees must be calculated with regard exclusively to the months of actual activity of the employer, excluding from the calculation any periods of suspension of company activity.
28.2	**OPERATING INSTRUCTIONS** As regards the strictly procedural aspects, INPS specifies that the employers concerned are required to request, for positions relating to the DM management, the authorization code "1R". On this point, it is specified that employers already in possession of this authorization code, not as a result of the size requirement but due to the presence of individual workers for whom the payment to the Treasury Fund was made, remain in any case required to proceed with the verification of the size requirement. In addition, the payment of severance indemnities to the Treasury Fund must: • be carried out by employers on a monthly basis, in the same manner and within the terms provided for the payment of compulsory social security contributions; • take place by the 16th day of the month following that of the pay period to which the portion of severance pay accrued refers.
29	**SERVICES RENDERED BY OSTEOPATHS, CHIROPRACTORS, KINESIOLOGISTS AND THERAPISTS- VAT REGIME - PROHIBITION OF ELECTRONIC INVOICING**
	With the res. Revenue Agency 24.2.2026 no. 9, the following clarifications have been provided regarding the VAT regime and the operation or otherwise of the prohibition of electronic invoicing for services rendered by osteopaths, chiropractors, kinesiologists and head lifeguard masseurs of hydrotherapy establishments (massage therapists).
29.1	**VAT REGIME TO BE APPLIED** The VAT exemption applies to services provided as part of the activity of head lifeguard masseur of hydrotherapy establishments (massage therapists), since this figure falls within the auxiliary arts of the health professions. This regime does not apply, however, to services provided by osteopaths, chiropractors and kinesiologists.
29.2	**HOW TO DOCUMENT TRANSACTIONS** For the activity of head lifeguard masseur of hydrotherapy establishments, there is an obligation to send data to the Health Card System and, therefore, electronic invoicing is prohibited. On the contrary, osteopaths, chiropractors and kinesiologists must issue electronic invoices, as their services cannot be qualified as health.
30	**RECOVERY OF WITHHOLDING TAXES FOLLOWING PAYMENT FOR TAX AUDIT - PROCEDURES**
	With the answer to ruling no. 55 of 27.2.2026, the Italian Revenue Agency examined the methods for recovering withholding taxes paid on commissions, pursuant to art. 25-bis of Presidential Decree 600/73, following a tax audit in which the services provided

	by a limited partnership (SAS), in relation to the years 2022 and 2023, were reclassified from "consultancy and market research" to "business procurement".
30.1	**ISSUE OF UNIQUE CERTIFICATIONS** The company that has undergone the tax audit and that has paid the withholdings following the report of assessment (PVC) must issue the Single Certifications relating to the years in which the commissions were paid (2022 and 2023).
30.2	**SUPPLEMENTARY DECLARATIONS OF THE SAS** The sas that has received the commissions, once it has received the Unique Certifications for the years 2022 and 2023, will be able to submit the corresponding supplementary tax returns "in favor" (SP 2023 and 2024 INCOME forms, supplementary to the 2022 and 2023 tax periods): • reporting the certified withholdings in column 2 of line RN2; • dividing them among the individual shareholders on the basis of their participation fee.
30.3	**SUPPLEMENTARY DECLARATIONS OF THE SHAREHOLDERS OF THE SAS** Each member of the sas must then provide: • report the withholdings attributed in the RH tables of their PF 2023 and 2024 INCOME forms, supplementary "in favour" for the same 2022 and 2023 tax periods, highlighting the related credit; • report these credits in the DI section (column 4) of the tax return relating to the year in which the supplementary returns were submitted (INCOME PF 2027 form relating to the 2026 tax period, if the supplementary returns are submitted in 2026). ***Using credits*** The credits indicated in the DI section of the PF 2027 INCOME form that will not be used in "internal" offsetting with the tax due for the year 2026 can be used in "external" offsetting in the F24 form to make the payment of debts accrued starting from the tax period following the one in which the supplementary returns were submitted.
31	**EXTENSION OF THE REGIME OF REPATRIATES AND INCENTIVES FOR TEACHERS AND RESEARCHERS - CLARIFICATIONS**
	The Revenue Agency, with res. 23.2.2026 no. 8, provided clarifications on the extension of the facilitation regimes linked to the return of natural persons, and in more particular of the regime for repatriates referred to in art. 16 of Legislative Decree 147/2015, as well as the incentives for teachers and researchers referred to in art. 44 of Legislative Decree 78/2010.
31.1	**REGIME FOR REPATRIATES WHO MOVED TO ITALY FROM 30.4.2019 TO 2.7.2019** The eligibility for the benefit of the extension of the repatriation regime is also confirmed for subjects who entered Italy from 30.4.2019 and until 2.7.2019, regardless of the failure to approve the ministerial decree activating the so-called "counter-exodus fund"".
31.2	**INCENTIVES FOR TEACHERS AND RESEARCHERS WHO MOVED TO ITALY FROM 2020** With reference to the extension of the incentives for teachers and researchers who have moved to Italy from the 2020 tax period, the Tax Administration has clarified that the requirement related to the presence of minor or dependent children must exist by the end of the facilitated period, as it is not necessary for the same to be verified at the time of transfer to Italy, and has allowed the progressive extension of the tax relief period if the number of children increases during this period. ***Gradual extension of the subsidized period*** In other words, the Revenue Agency specifies, a taxpayer who, upon returning to Italy, does not have minor children and benefits from the incentives for a period of six tax

	periods (ordinary duration of the regime), can extend the eligible period up to, respectively, eight, eleven or thirteen tax periods if, before the aforementioned six tax periods, he has a child, two or three children. Similarly, the Agency continues, the taxpayer who returns to Italy with a child (or who within the first six tax periods has a child) and within the term of eight tax periods has a second child, can extend the eligible period up to eleven tax periods. In addition, the same taxpayer who, by the end of the eleven tax periods, has a third child, can apply the incentives for a total of thirteen tax periods.
32	**TAX RISK CONTROL SYSTEM - OPTIONAL REGIME - SUBSCRIPTION PROCEDURES**
	With the Ministerial Decree 9.7.2025, published in the *Official Gazette no.* 17.7.2025 no. 164, the implementing provisions of the optional regime for the adoption of the tax risk control system (*Tax control framework*, TCF), referred to in art. *7-bis* of Legislative Decree 5.8.2015 no. 128 (inserted by Legislative Decree 221/2023 and amended by Legislative Decree 108/2024) were issued. The Revenue Agency, with provv. 3.2.2026 No 42022: • approved the form for adherence to the aforementioned optional regime, with the relevant instructions for filling it in; • defined the further application procedures of the regime, with particular regard to the competence of the offices, the procedures for submitting the application and the attached documentation, as well as the preliminary activity aimed at verifying the validity requirements of the option for access to and permanence in the optional regime.
32.1	**INTERESTED PARTIES** The option for the adoption of a system for detecting, measuring, managing and controlling tax risk, pursuant to Article *7-bis* of Legislative Decree 128/2015: can be exercised by taxpayers who do not meet the requirements to adhere to the collaborative compliance regime referred to in the previous arts. 3 - 7; it allows you to obtain benefits similar to those of collaborative compliance for sanctioning purposes. ***Limit on business volume or revenue*** In 2026 and 2027, taxpayers who have achieved, in one of the previous three years, a turnover or revenue of less than €500 million, a limit that will be reduced to €100 million as of 2028, can therefore exercise the aforementioned option. ***Possession of the required documentation*** The exercise of the option is also subject to the possession of the following documentation: • descriptive document of the activity carried out by the company; • tax strategy duly approved by the management bodies prior to the exercise of the option; • a descriptive document of the tax risk detection, measurement, management and control system adopted and its operating methods; • map of business processes; • map of tax risks, also with regard to the mapping of those deriving from accounting standards, identified by the tax risk control system from the time of its implementation and the controls envisaged; • certification of the system for detecting, measuring, managing and controlling tax risk by an independent professional in possession of the requisites of integrity and professionalism.
32.2	**TAX RISK CONTROL SYSTEM REQUIREMENTS** The exercise of the option involves the commitment to establish and maintain a system for detecting, measuring, managing and controlling tax risk: • drawn up in accordance with the envisaged guidelines;

	• certified, also with regard to its compliance with accounting standards, by an independent professional in possession of the requisites of integrity and professionalism. **THE TAX RISK CONTROL SYSTEM MUST BE PREPARED AND CERTIFIED, WITH A CERTAIN DATE, PRIOR TO THE COMMUNICATION OF THE OPTION TO THE REVENUE AGENCY**.
32.3	**COMMUNICATION OF THE OPTION TO THE REVENUE AGENCY** The exercise of the option must be carried out by electronic communication to the Revenue Agency: • using the form approved with provv. 3.2.2026 no. 42022; • attaching the aforementioned documentation; • to be sent to the Central Directorate for Large Taxpayers and International, by certified e-mail (PEC) to the address *dc.acc.cooperative@pec.agenziaentrate.it*.
32.4	**CHECKING THE OPTION** The aforementioned office, upon receipt of the notice of option: • verifies that the system for detecting, measuring, managing and controlling tax risk has been prepared in a manner consistent with the envisaged guidelines and that it has been the subject of the required certification; • may require additional documentation or corrective measures; failure to submit the documentation or the failure to implement corrective measures within six months of the request will result in the taxpayer waiving the exercise of the option; • At the end of the preliminary activity carried out, it shall notify the taxpayer, by certified e-mail, of the outcome of the verification of the requirements for the validity of the option. The office also sends the communication of the results of the verification: • to the Regional Directorates and Provincial Directorates in whose district the taxpayer's tax domicile is identified; • to the General Command-III Department of the Guardia di Finanza.
32.5	**PRESENTATION OF THE RULINGS** Taxpayers adhering to the optional regime submit requests for rulings to the competent offices. THE TERRITORIAL OFFICES RESPONSIBLE FOR THE CONTROL (THE LARGE TAXPAYERS OFFICES OF THE REGIONAL DIRECTORATES OR THE CONTROL OFFICES OF THE PROVINCIAL DIRECTORATES) WILL BE RESPONSIBLE FOR VERIFYING THE CORRECT APPLICATION OF THE ANSWERS GIVEN, WHICH ARE MONITORED BY THE CENTRAL DIRECTORATE FOR LARGE TAXPAYERS AND INTERNATIONAL, IN ORDER TO ENSURE UNIFORMITY OF STRATEGIC AND INTERPRETATIVE DIRECTION.
32.6	**DURATION AND REVOCATION OF THE OPTION** The optional regime for the adoption of the tax risk control system has a duration of two tax periods, starting from the beginning of the tax period in which the relevant communication to the Revenue Agency is made, after which it is tacitly extended for another two tax periods. To prevent the aforementioned tacit renewal, an express revocation must be made: to be communicated to the Revenue Agency using the same form provided for the option; • before the expiry of the two-year term.
32.7	**EFFECTS OF EXERCISING THE OPTION** In the event of exercising the option to adopt the tax risk control system: • except in cases of tax violations characterized by simulated or fraudulent conduct, administrative penalties do not apply for violations relating to tax risks

	communicated in advance with a ruling to the competent territorial offices of the Revenue Agency, before the submission of tax returns or before the expiry of the relevant tax deadlines, provided that the behavior of the taxpayer corresponds exactly to that represented at the interpellation; • except in cases of tax violations characterized by simulated or fraudulent conduct or dependent on the indication in the annual returns of non-existent liabilities, to violations of tax rules dependent on tax risks communicated to the Revenue Agency through the submission of a ruling request, provided that the conduct of the taxpayer corresponds exactly to that represented at the time of the ruling, the criminal provisions on unfaithful declarations referred to in art. 4 of Legislative Decree 74/2000.
32.8	**CONTROL SYSTEM UPGRADE** IF, DURING THE PERIOD OF VALIDITY OF THE OPTION, ORGANISATIONAL CHANGES OCCUR SUCH AS TO REQUIRE THE OVERALL UPDATING OF THE INTEGRATED SYSTEM FOR DETECTING, MEASURING, MANAGING AND CONTROLLING TAX RISKS, A NEW CERTIFICATION MUST BE PRODUCED.
32.9	**VERIFICATION OF THE POSSESSION OF THE REQUIREMENTS** The Revenue Agency, when checking the taxpayer's tax position, verifies the possession of the requirements for exercising the option. THE FINDING OF THE LACK OR FAILURE TO MEET THE REQUIREMENTS FOR EXERCISING THE OPTION, OR THE FAILURE TO COMPLY WITH THE REQUIRED DUTIES, WILL RESULT IN THE FORFEITURE OF THE AFOREMENTIONED SANCTIONING BENEFITS, FROM THE BEGINNING OF THE TAX PERIOD IN WHICH THE REQUIREMENTS WERE NO LONGER MET.

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9.3.2026	Cumulation between "Tremonti ambientale" and Conto energia	Small and medium-sized enterprises that have not made use of the facilitated definition referred to in art. 36 of Decree-Law 124/2019 to maintain the possibility of combining the tax relief for environmental investments made pursuant to art. 6 par. 13 - 19 of Law no. 388 of 23.12.2000 (so-called "Tremontiambientale") with the right to benefit from the incentive tariffs recognized by the GSE for the production of electricity, referred to in the Ministerial Decrees of 6.8.2010, 5.5.2011 and 5.7.2012 (third, fourth and fifth energy tariffs), may continue to benefit from the aforementioned incentive tariffs provided that they submit a specific application to the GSE, with which they accept the application of: • compensation, from the incentive tariffs, of the amount corresponding to the tax benefit enjoyed pursuant to art. 6 par. 13 - 19 of Law 388/2000, certified by a qualified and independent professional, according to the criteria established by the GSE. The amount to be offset is determined by applying the pro tempore tax rate in force to the downward variation made in the declaration relating to the tax relief for environmental investments ; • a 5% reduction in the incentive tariffs due for the entire period of validity of the agreement signed with the GSE. The application must be: • drawn up by filling in the specific forms approved by the GSE and attaching the required documentation; • sent to the GSE by certified email to the tremonti.ambiente@pec.gse.it address, indicating in the subject the wording "FTV plant no. .....: application pursuant to art. 43, paragraph 1, of Law 182/2025".
9.3.2026	Reporting on contributions for hauliers investments	Road haulage companies for third parties can start transmitting to the managing entity "RAM spa", starting from 10.00 a.m., through the appropriate IT platform: • documentation proving the completion of investments for the renewal of the vehicle fleet with vehicles with high ecological sustainability, pursuant to Ministerial Decree 18.11.2021 no. 461 and Ministerial Decree 7.4.2022 no. 148; • in order to obtain the granting of contributions based onapplications submitted from 12.1.2026 to 20.2.2026 (sixth incentive period). The final deadline for sending the report is set by 4.00 p.m. on 28.8.2026.
15.3.2026	Adherence to the 2019-2023 repentance regime linked to the 2025-2026 two-year	Taxpayers subject to ISAs, who have adhered to the arrangement with creditors for the two-year period 2025-2026 by 30.9.2025, can adhere to the repentance regime for the tax periods from 2019 to 2023, referred to in art. 12-ter of Decree-Law 84/2025, which

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	arrangement with creditors	recognizes limitations on the assessment activity against the payment of a substitute tax for income taxes and related surcharges and for IRAP. Except for the exceptions provided, in order to adhere to the repentance regime, it is necessary to have applied the ISAs for the tax periods subject to amnesty. The option for the repentance regime, in relation to each year, must be exercised by submitting the F24 form relating to the payment, in a single solution or the first of the 10 monthly installments, of the related substitute taxes due. The substitute taxes due for each year must be paid with the F24 form: • by 15.3.2026, in a single solution; • or by payment in installments in a maximum of 10 monthly installments of the same amount, starting from 15.3.2026, plus interest calculated at the legal rate of 1.6%. In the case of payment in instalments, the amendment is completed with the payment of all instalments.
15.3.2026	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 the documents proving the transaction received in February 2026 or transactions carried out in February 2026. 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-octies of Presidential Decree 633/72, if they are for an amount not exceeding 5,000.00 euros per single operation.
16.3.2026	Certification of income from work and short-term rentals	The withholding agents must deliver to the substituted (e.g. employees, coordinated and continuous collaborators, professionals, agents, copyright holders, occasional workers, recipients of income from short-term rentals, etc.) the certification, relating to the year 2025: • of the sums and values paid; • withholding taxes; • tax deductions made; • of the social security contributions withheld. To issue the certification, it is necessary to use the "synthetic" model of the Single Certification 2026,

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		approvedbythe Revenue Agency. Certifications no longer have to be issued in relation to the remuneration paid to taxpayers who adopt the flat-rate regime (*pursuant to* Article 1, paragraphs 54 - 89 of Law 190/2014) or the advantage regime (*pursuant* to Article 27 of Decree-Law 98/2011, the so-called "minimum taxpayers"), with the exception of general practitioners, continuity of care doctors with a fixed-term employment relationshipand paediatricians of free choice, affiliated with the National Health Service. If the certification relating to 2025 has already been delivered using the 2025 Single Certification form (e.g. following a request made by the employee at the time of termination of the relationship during 2025), it must be replaced by the deadline in question by delivering the new 2026 Single Certification.
16.3.2026	Certificationdividends	Subjects who, in 2025, have paid profits deriving from participation in IRES subjects, resident and non-resident in the territory of the State, must deliver the appropriate certification to the recipients: • dividends paid; • of the related withholding taxes made. The certification does not have to be issued in the case of profits subject to withholding tax or substitute tax. The certification must be issued using the appropriate CUPE formapproved by provv. Revenue Agency 15.1.2019 no. 10663 (the relevant instructions were updated on 11.2.2021 and 18.12.2023).
16.3.2026	Capital gain *certification*	Notaries, professional intermediaries, issuing companies and entities, which in any case intervene, also as counterparties, in the sales and other transactions that may generate different income of a financial nature (so-called "*capital gains*"), must issue the parties with the certification of the transactions carried out in the year 2025. The certification requirement does not apply if the taxpayerhas opted for the "administered savings" or "managed savings" regime. For the certification in question, there is no specific form.
16.3.2026	Other certifications	The withholding agents must issue the other certifications, relating to 2025, in relation to other income subject to withholding, other than the previous ones (e.g. interest on loans and other capital income). The certification is free-form, as long as it certifies the amount: • the sums and values paid, gross and net of any deductions due; • of withholding taxes.

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16.3.2026	Telematic transmis-sionUnique Certifica-tions	Withholding agents or qualified intermediaries must electronically transmit the Single Certifications relating to 2025 to the Revenue Agency: • using the "ordinary" model of theSingle Certifi-cation 2026, approved by the Revenue Agency; • in compliance with the required technical speci-fications. The electronic flow can be divided by sending separately, even by different parties (e.g. labour consultant and accountant): • certifications of data relating to employment in-come and similar income; • with respect to the certifications of data on self-employment income, commissions, different in-comesand short-term rentals. The Certifications no longer have to be transmitted in-relationto the fees paid to taxpayers who adoptthe flat-rate regime (*pursuant to* Article 1, paragraphs 54 - 89 of Law 190/2014) or the advantage regime (*pursuant to* Article 27 of Legislative Decree 98/2011, the so-called "minimum taxpayers"), with the exceptionofgeneral practitioners, doctors of continuity of carewith a relationship ofand paediatricians of free choice, who have an agreement with the National Health Service. If the 2026 Single Certifications concern exclusively self-employment income falling within the exercise of the habitual art or profession, or commissions for non-occasional services relating to commission, agency,-mediation, commercial representation and business procurement, in relation to subjects other than the aforementionedflat-rate and minimum taxpayers, the transmission to the AThe Revenue Agency can take place by 30.4.2026. On the other hand, certifications containing only exempt income or income that cannot be declared by means of the pre-filled declaration (i.e. income that cannot be declared with the INCOME PF 2026 form, for example those relating to subjects other than natural persons with reference to commissions or fees paid by the condominium for procurement contracts).
16.3.2026	Communication "tele-matic headquarters" for adjustments 730/2026	Withholding agents must notify the Revenue Agency of the appropriate "electronic office" (their own, that of an intermediaryor a group company) in order to receive from the same Agency the electronic flow containing-the 730-4 forms, relating to the adjustments deriving from the settlement of the 730/2026 forms. The communication must take place: • electronically; • directly, or through the intermediary suitable. If it is the first communication (withholding agents who

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		have not yet communicated the aforementioned "telematic office"), it must take place as part of the "CT Framework" of the "ordinary" model of the 2026 Single Certification. If changes are to be communicated,the appropriate "CSO" form, approved by provision, must be used. Revenue Agency 12.3.2019 no. 58168. Withholding agents who in recent years have already received the 730-4 forms electronically from the Revenue Agency do not have to make the communication in question, unless changes to the data already provided must be communicated.
16.3.2026	Data transmission assignment, deduction or discount on the consideration for the "superbonus""	The subjects who have issued the compliance visa, the condominium administrators or their intermediaries, or one of the condominiums in the absence of aminister, must communicate electronically to the Revenue Agency, using the appropriate form approved by provision. 7.8.2025 no. 321370, the option for the discount on the consideration or the assignment of the deduction, where still possible, in relation to expenses incurred in 2025 for interventions benefiting from the "superbonus". The communication transmitted may be cancelled or replaced by the fifth day of the month following the month in which it was sent.
16.3.2026	Transmission of data on expenses for interventions on common parts of condominiums	Condominium administrators must communicate electronically to the Revenue Agency, directly or throughauthorized intermediaries, the data relating to the shares of expenses attributed to individual condominiums in relation to the expenses incurred by the condominium in 2025 with reference to: • the recovery of the building heritage, energy requalification, anti-seismic, removal of architectural barriers, installation of photovoltaic solar systems and electric vehicle charging stations, including the possible entitlement to the "superbonus", carried out on the common parts of residential buildings; • the purchase of furniture and large household appliances, aimed at furnishing the common parts of the building undergoing renovation. The communication is not due if, with reference to the expenses incurred in 2025 for all the interventions on the common parts, all the condominiums have opted, instead of the direct use of the deduction, for the assignment of the credit or for the discount on the consideration due, where still possible.
16.3.2026	Data transmission of bank transfers for building renovation and energy redevelopment expenses	Banks, the Italian Post Office and payment institutions must electronically communicate to the Tax Registry the data relating to transfers, arranged in the year 2025, for the payment of expenses for:

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		• the renovation of the building heritage, which entitles you to the expected IRPEF deduction; • the energy requalification interventions ofbuildings, which give the right to the envisaged IRPEF/IRES deduction.
16.3.2026	Data transmission of veterinary expenses	Members of the Professional Registers of Veterinarians, or persons delegated by them, musttransmit electronically: • data on veterinary expenses incurred in 2025, concerning animals legally kept for companionship or for sports practice; • to the Health Card System of the Ministry of Economy and Finance.
16.3.2026	Mortgage data transmission	Persons who grant agricultural and land loans must communicate electronically to the Tax Registry, directlyor through authorized intermediaries: • the data relating to the year 2025 of interest expenses and ancillary charges; • in relation to all the subjects of the relationship.
16.3.2026	Data transmission of insurance contracts	Insurance companies must communicate electronically to the Tax Registry, through theData Exchange System (SID): • data for the year 2025 on deductible insurance premiums (e.g. life, deathand accident contracts); • in relation to all the subjects of the relationship.
16.3.2026	Transmission of social security contribution data	Social security institutions must communicate electronically to the Tax Registry, directly or through authorized intermediaries: • the data relating to the year 2025 of social securityand welfare contributions; • in relation to all the subjects of the relationship.
16.3.2026	Supplementary pension data transmission	Supplementary pension schemes must communicate electronically to the Tax Registry, directly or through authorised intermediaries: • the data relating to supplementary pension contributions paid in the year 2025, without the intermediary of the withholding agent; • in relation to all the subjects of the relationship.
16.3.2026	Data transmission of health expenses reimbursement	Bodies, funds and mutual aid societies with exclusively welfare purposes and supplementary funds of the National Health Service must communicate electronically to the Tax Registry, directly or through authorized intermediaries, the data relating to: • health expenses reimbursed in the year 2025, includingthose incurred in previous years, as a result of the contributions paid;

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		• contributions paid in the year 2025, directly or through a person other than the withholding agent.
16.3.2026	Transmission of funeral expenses data	Persons who carry out funeral home activities and-related activities must electronically transmit to the Tax Registry, directly or through authorized intermediaries: • the amount of funeral expenses incurred as a result of the death of persons in the year 2025, with reference to each death; • the data of the deceased person and the holders of the tax document.
16.3.2026	Transmission of data on nursery school expenses	Nursery schools (public and private) and other entities that receive fees for attending nursery schools and for children's services must communicate electronically to the Tax Registry, directly or through authorized intermediaries, the data relating to: • expenses incurred by parents in 2025, for the payment of fees relating to nursery school attendance and fees for children's educational services, with reference to each enrolled child; • the reimbursement of fees, paid in 2025, with reference to each nursery school member.
16.3.2026	Transmission of school expenses data	State schools, private schools and schools of local authorities must electronically transmit to the Tax Registry, directly or through authorized intermediaries, the data: • deductible school expenses, paid in the year 2025 by natural persons in ways other than the F24 form; • in relation to each student. The reporting obligation also concerns entities that provide reimbursements of school expenses, in relation to reimbursements paid in the year 2025, not contained in the Single Certification.
16.3.2026	Transmission of university expenses data	State and non-state universities must electronically transmit to the Tax Registry, directly or through authorized intermediaries: • the data relating to the year 2025 of the university expensesincurred, net of the related reimbursements and contributions; • with reference to each student.
16.3.2026	Transmission of data on university expenses	Entities that provide reimbursements relating to university expenses, other than universities and employers, must electronically transmit to the Tax Registry, directly or through authorized intermediaries: • the data on the reimbursement of university expenses paidin the year 2025; • with reference to each student.

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16.3.2026	Data transmissionex-penses for public tran-sport passes	Public bodies and private entities entrusted with the public transport service must electronically transmit to the Tax Registry, directly or through authorized intermediaries, the data on the expenses for the purchase of subscriptions to local, regional and interregional public transport services: • incurred in the year 2025 by natural persons; • with the indication of the identification data of the holders of the season tickets and of the sub-jects who have incurred the expenses (the indi-cation of the relevant tax code is not manda-tory). The reporting obligation also concerns the entities that provide reimbursements of expenses for the aforementioned subscriptions, in relation to reimbursements paid in the year 2025, not contained in the Single Certification.
16.3.2026	Transmission of data on charitable dona-tions	Third sector entities registered with RUNTS, non-profit organizations, recognized foundationsand associations that carry out activities in the field of cultural and landscape heritage orscientific research, can (or must in certaincases) electronically transmit to the Tax Registry, directly or through authorized intermediaries, the data of: • cash donations received in 2025 from individuals and made through banks, post offices or other "traceable" payment systems, with an indication of the identification data of the donors; • charitable donations returned in the year 2025, with an indication of the person to whom the return was made.
16.3.2026	Numbering and stam-ping of books and regi-sters	Corporations must pay the annual government conces-sion tax for the initial numbering and stamping of books and registers (e.g. journal, inventory book), due at a flat rate of: • €309.87, if the share capital or endowment funddoes not exceed €516,456.90; • or 516.46 euros, if the share capital or endow-ment fund exceeds the amount of 516,456.90 euros. The amount of the fee is exclusive to: • the number of books and registers; • from the relevant pages.
16.3.2026	Payment of the 2025 VAT balance	Taxpayers with a VAT number must pay the balance of the tax deriving from the return for the year 2025 (VAT 2026 form). However, the payment of the VAT balance can be de-ferred by all subjects:

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		• by 30.6.2026, increasing the sums to be paid with interest by 0.4% for each month or fraction of a month after 16 March; • or by 30.7.2026, increasing the sums to be paid, including the aforementioned increase, by a furtherincrease of 0.4%.
16.3.2026	Monthly VAT payment	Taxpayers with a VAT number on a monthly basis must: • settle the VAT relating to the month of February 2026; • 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 can refer to the VAT that became payable in the second previous month. If the amount due, together with that of January 2026, does not exceed the limit of 100.00 euros, the payment can be made together with that relating to the following month. VAT may be paid quarterly, without interest on transactions arising from subcontracting contracts, ifa deadline has been agreed for payment of the price followingdelivery of the goods or notification of the performance of the supply of services.
16.3.2026	Payment of with holding taxes and surcharges	Withholding agents must pay: • withholding taxes made in February 2026; • the additional IRPEF withheld in February 2026 on employment income and similar income. Persons who pay compensation for self-employment or commissions may not make the payment of the withholdings referred to in art. 25 and 25-bis of Presidential Decree 600/73, within the deadline in question, if the cumulative amount of withholdings made in the months of January and February 2026 does not exceed 100.00 euros. The condominium that pays fees for works or service contracts may not make the payment of the withholdings referred to in art. 25-ter of Presidential Decree 600/73, within the deadline in question, if the cumulative amount of withholdings made in the months of January and February2026 is not at least 500.00 euros.
16.3.2026	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 31.12.2025 can notify the Revenue Agency: • additional data on withholdings and withholdings made in February 2026 on income from employment or self-employment, or assimilated to

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		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 770/2027 form relating to 2026. Withholding agents who make use of this option must: • apply it in relation to the entire year 2026; • submit the F24 form and the additional prospectus exclusively through the telematic services of the Revenue Agency, directly or by using an authorized intermediary.
16.3.2026	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 equipment and devices installed before 1 March.
18.3.2026	Reporting on contributions for hauliers investments	Road haulage companies for third parties can start transmitting to the managing entity "RAM spa", starting from 10.00 a.m., through the appropriate IT platform: • the documentation proving the completion of the investments 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; • in order to obtain the granting of contributions based onapplications submitted from 17.12.2025 to 16.1.2026. The final deadline for sending the report is set by 4.00 p.m. on 9.10.2026.
25.3.2026	Submission of INTRASTAT forms	Persons who have carried out intra-community transactions submit the INTRASTAT forms to the Revenue Agency: • relating to the month of February 2026, on a mandatory or optional basis; • by electronic transmission. Subjects who, in February 2026, have exceededthe threshold for the quarterly submission of INTRASTAT forms submit: • the forms relating to the months of January and February 2026, specifically marked, on a mandatory or optional basis; • by electronic transmission. With the determination of the Customs and Monopolies Agency 23.12.2021 no. 493869, the new INTRASTAT forms were approved and further simplifications were provided for the submission of INTRASTAT forms,

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		applicable starting from the lists relating to 2022. On the other hand, the Customs and Monopolies Agency decision no. 84415 of 3.2.2026 raised the threshold for the submission of forms relating to intra-community acquisitions of goods, starting from the lists relating to 2026.
31.3.2026	Registration of NPOs in the RUNTS	NPOs that were registered in the special Registry kept by the Revenue Agency, suppressed from 1.1.2026 following the full operation of the Third Sector reform referred to in Legislative Decree 117/2017, must submit the application for registration in the Single National Register of the Third Sector (RUNTS), according to the procedures defined by the Ministry of Labour and Social Policies, acquiring the status of Third Sector Entities (ETS), in order to: • benefit from the relevant regulations, including the tax benefits provided, without the obligation to devolve assets; • maintain the right to the 5 per thousand contribution of IRPEF, through a new accreditation through the RUNTS portal.
31.3.2026	Stipulation of insurance policy against catastrophic risks	Micro and small tourist accommodation enterprises, micro and small enterprises in the food and beverage supply sector and fishing and aquaculture companies, with registered office in Italy or with registered office-abroad with a permanent establishment in Italy, required to register in the Register of Companies pursuant to Article 2188 of the Italian Civil Code, The following must take out insuranceto cover damages: • relating to the assets identified in art. 2424 par. 1 of the Italian Civil Code, Assets section, item B-II, nos. 1, 2 and 3 (land and buildings, plant and machinery, industrial and commercial equipment); • directly caused by natural disasters and catastrophic events that occurred on the national territory (earthquakes, floods, landslides, floods and overflows). Agricultural enterprises referred to in art. 2135 of the Italian Civil Code, for which the National Mutual Fund operates to cover catastrophic and climatic damage.
31.3.2026	Completion communications for the 4.0 investment tax credit	Companies wishing to take advantage of the tax credit for 4.0 investments must electronically notify the GSE, through the IT system available in the appropriate "Transition 4.0" section of the relevant website (*www.gse.it*), of completion for investments made by 31.12.2025 eligible for the tax credit. The Ministry of Enterprise and *Made in Italy* (MIMIT) has specified that:

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		• companies that have already booked and confirmed the resources and that have not yet completed the procedure have until 31.3.2026 to submit the completion communication; • companies that have received the communication of new availability of resources from the GSE must submit the confirmation communication within 30 days of receipt of the aforementioned communication and consequently the communication of completion by 31.3.2026.
31.3.2026	Communication for tax credit for investments in the Single SEZ of Southern Italy	Companies that intend to take advantage of the tax credit for investments made from 1.1.2026 to 31.12.2026 in the Single SEZ for the South (pursuant to Article 16 of Decree-Law 124/2023, as extended by Article 1 par. 438 - 443 of Law 199/2025), can start submitting the appropriate communication to the Revenue Agency: • containing the amount of eligible expenses incurred from 1.1.2026 and those expected to be incurred until 31.12.2026; • exclusively electronically, using the form approved by the Agency and the *software* available on its website; • directly or through a person in charge. The final deadline for making the communication in question is set at 30.5.2026; the chronological order of submission of the communications is not relevant. Under penalty of forfeiture of the facilitation, the completion of the 2026 investments must be certified by submitting a supplementary communication to the Revenue Agency from 3 to 17.1.2027.
31.3.2026	Notification for tax credit for investments in Simplified Logistics Zones (ZLS))	Companies wishing to benefit from the tax credit for investments made from 1.1.2026 to 31.12.2026 in the Simplified Logistics Zones (ZLS), pursuant to art. 13 of Decree-Law 60/2024, as extended by art. 1 co. 444 - 447 of Law 199/2025, can start submitting the appropriate communication to the Revenue Agency: • containing the amount of eligible expenses incurred from 1.1.2026 and those expected to be incurred until 31.12.2026; • exclusively electronically, using the form approved by the Agency and the *software* available on its website; • directly or through a person in charge. The final deadline for making the communication in questionis set at 30.5.2026; the chronological orderin which the communications were submitted is not relevant. Under penalty of forfeiture of the subsidy, the completion of the 2026 investments must be certified by submitting a

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		supplementary communication to the Revenue Agency from 3 to 17.1.2027.
31.3.2026	Submission of the declaration for the recovery of the ICI for the period 2006-2011 of non-commercial entities	Non-commercial entities that, 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 per year or which, in any case, have 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, must submit to the Revenue Agency the appropriate declaration for the recovery of the ICI referring to the years from 2006 to 2011, in the event of unlawful use of the exemption for the performance of institutional activities with commercial methods. The statement: • it must be drawn up on the appropriate form approved by the Revenue Agency; • it is the same for all properties owned on the national territory during the period 2006-2011; • it must be submitted exclusively electronically, using the Fisconline or Entratel telematic services, also through an authorized intermediary. If the sums subject to recovery (including the expected interest) are greater than 100,000.00 euros,the declaration must indicate the option for the payment to be paidin four equal quarterly instalments.
31.3.2026	Model "EAS"	Private associations (except for specific exclusions, e.g. ONLUS) must submit the "EAS" form to the Revenue Agency: • whether in the year 2025 there have been changes compared to what has already been communicated; • in order to benefit from the non-taxability for VAT and IRES purposes of the considerations, quotas andcontributions. The presentation must take place: • electronically; • directly, or through the use of qualified intermediaries. The following are exempt from the obligation in question: • Third sector entities registered with RUNTS (art. 94 par. 4 of Legislative Decree 117/2017); • amateur sports associations and clubs registered in the National Register of Amateur Sports Activities (art. 6 co. 6-bis of Legislative Decree 39/2021).
31.3.2026	Submission of applications for the "*quotation* bonus""	Small and medium-sized enterprises that have been listed on a regulated market in the year 2025 must submit the application:

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		• to benefit from the tax credit for consultancy costs, incurred by 31.12.2025, relating to the listing; • to the Ministry of Enterprise and Made in Italy, to thePEC address *dgind.div05@pec.mimit.gov.it*, using the appropriate form and attaching the required documentation. It does not take into account the chronological order of presentation.

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31.3.2026	Submission of applications for the "*football facility* bonus"	Sports clubs and associations, which have benefited from the mutuality of the Serie A League, must submit an application to benefit from the tax credit for the modernization of football facilities, in relation to the year 2025: • to the Department for Sport at the Presidency of the Council of Ministers, to the certified e-mail address *ufficiosport@pec.governo.it*; • communicating the amount of the sums received pursuant to art. 22 of Legislative Decree 9/2008 and the renovation works carried out. It does not detect the chronological order of presentation.
31.3.2026	Tax credit applications for assisted negotiation, mediation and arbitration proceedings	Persons who have supported compensationfor lawyers or arbitrators, or indemnity for mediation bodies, must submit an applicationfor the granting of the envisaged tax credit: • in the case of assisted negotiation proceedings-successfully concluded or the conclusion of arbitration with an award in the year 2025; • in relation to civil and commercial mediation proceedings, in the event of a mediation agreement being reached in the year 2025; • to the Ministry of Justice, through the appropriateIT platform accessible from the *www.giustizia.it website*.
31.3.2026	Lease Contract Registration	The Contracting Parties shall ensure that: • the registration of new real estate leases with effect from the beginning of March 2026 and the payment of the relevant registration tax; • the payment of registration tax also for renewals and annuities of lease contracts starting from the beginning of March 2026. For registration it is mandatory to use the "RLI form", approved with provv. Revenue Agency 19.3.2019 no. 64442. To pay the relevant taxes, it is mandatory to usethe "F24 payments with identification elements" form (F24 ELIDE), indicating the appropriate tax codes established by the Revenue Agency.
31.3.2026	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 February 2026 concerning distance sales of imported goods: • 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.

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		The declaration must also be submitted in the caseof transactions covered by the scheme. 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 supply is deemed to have taken place.
31.3.2026	Declaration for the "*Tobin tax*"	Taxpayers who, in 2025, have carried out transactions on financial instruments, subject to the so-called "*Tobin tax*", without making use of banks, other financial intermediaries or notaries, must submit to the Revenue Agency: • the appropriate declaration, using the "FTT" form; • electronically. In the presence of the aforementioned intermediaries, the declaration must be submitted by these parties.
1.4.2026	Submission of applications for the "*advertising bonus*"	Companies, self-employed workers and non-commercial entities must submit electronically to the Department for Information and Publishing of the Presidency of the Council of Ministers, using the telematic services made available by the Revenue Agency, the communication: • relating to investments in advertising campaigns exclusively in the daily and periodical press, including *online*, made or to be made in the year 2026; • in order to benefit from the tax credit of 75% of the incremental value of investments, provided that they exceed by at least 1% the similar investments made on the same media in the year 2025.