

# THE WEEK IN BRIEF

## News

### TAX

DIRECT TAXES - IRES - Depreciation and amortization - Tangible assets

INDIRECT TAXES - Other indirect taxes - Stamp duty

SUBSTITUTE TAXES - Flat-rate regime pursuant to Law 190/2014

LOCAL TAXES - Municipal Tax (IMU)

ADMINISTRATIVE PENALTIES - General principles - Concurrence of persons

### WORK

### SOCIAL SECURITY

### Read Highlights

# News

## Tax

### DIRECT TAXES

IRES - Depreciation and amortization - Tangible assets - Telephony expenses constituting contract costs integrated into a complex service to customers - 80% deductibility limit - Inapplicability in the presence of an analytical system (answer to the Revenue Agency 9.3.2026 no. 71)

The Revenue Agency, with the answer to ruling 9.3.2026 no. [71](#), provided clarifications in relation to the deductibility of telephone expenses.

#### *Facts at hand*

In the situation in question, a portion of the expenses for telephony services constitutes a cost intended for its own use (the so-called self-consumption quota) which, like any other production factor, contributes only indirectly to the performance of the company's own activity; the remaining portion of telephony services (the so-called "business purpose" quota), on the other hand, is acquired in order to be integrated into a complex service provided to customers; thus directly generating operating revenues that contribute to the determination of the company's income. In particular, the costs incurred are allocated to the reference customer on the basis of specific technical *drivers* that make it possible to accurately identify the share of consumption referred to each customer.

#### *Regulatory framework*

[Article 102](#), paragraph 9 of the Consolidated Income Tax Act provides that depreciation rates, lease payments, including financial or rental fees, and operating and maintenance expenses relating to terminal equipment for electronic communication services for public use referred to in letter gg) of paragraph 1 of [Article 1](#) of Legislative Decree 259/2003, are deductible to the extent of 80%. The percentage is raised to 100% for charges relating to telephone systems of vehicles used for the transport of goods by road haulage companies, limited to a single system for each vehicle.

The Agency notes that, with the aforementioned provision, the legislator intended *to limit ab origine* and with the force of absolute presumption the tax relevance of the costs incurred for the purchase and management of terminal equipment which, due to their peculiar technical characteristics, in addition to being intended for the exercise of income-producing activities, potentially lend themselves to satisfying the personal needs and requirements of users. Therefore, in the presence of equipment susceptible to mixed use and, therefore, capable of generating costs that are both personal and entrepreneurial, the limit to deductibility provided for will apply, without the possibility of carrying out any assessment as to the circumstance of their actual destination for purposes strictly related to the exercise of the business activity.

The costs for fixed and mobile telephony, which are the object of the business activity, remain subject to the more favourable full deductibility regime, as they are directly related to revenues or other income that contribute to forming the income (see, *ex multis*, res. [162/2009](#) and [320/2008](#)).

Otherwise, an unjustified penalty would be determined, given that the taxpayer, on the one hand, would obtain income subject to full taxation and, on the other hand, would incur telephone costs that are deductible within the flat-rate limit of 80%, even though they have directly contributed to the achievement of fully taxed revenues.

On the contrary, costs that contribute indirectly to the performance of the company's own activity and which, as such, lend themselves to mixed use, remain subject to the partial deductibility regime pursuant to [art. 102](#) co. 9 of the TUIR.

#### *Relevance of an analytical system for the distinction of costs "for entrepreneurial purposes"*

That said, in the present case, on the assumption that the company is actually able to distinguish, through an analytical system of identification and classification of costs, those which, like any other factor of production, contribute only indirectly to the performance of the business activity (the so-called self-consumption quota) from those which, on the other hand, contribute directly to the achievement of revenues, fully taxed (the so-called "business purpose" portion), the Revenue Agency considered that, unlike the costs for self-consumption subject to the limitations provided for by [art. 102](#) par. 9 of the TUIR, the costs of fixed, mobile

telephony and data transmission, constituting costs per order to be integrated into the complex service rendered to customers, are not subject to the aforementioned limitations, if they are not susceptible to use

promiscuous and directly related to the operating revenues that contribute to the determination of income.

The Agency, in short, better specifies what is stated in res. [162/2009](#), essentially specifying that the telephone costs charged back to customers, as they are included in the contract revenues, can be fully deductible in the presence of an adequate analytical system that allows a correct distinction between them: in practice, telephone expenses (those recharged) that can be used directly in the abstract are considered not susceptible to mixed use, but which on the practical side are not as they are incorporated into the value of the order.

### ***Permanent establishments***

Finally, it should be noted that the *business model* of the applicant company is such that the parent company purchases the services in its own name in order to use them in services for Italian customers, while each of its permanent establishments purchases the services in its own name in order to use them in services for customers resident in the respective States of establishment.

The conclusions of the Revenue Agency also apply in relation to the costs incurred by the individual S.O., whose revenues and costs are attributed to the income of the company as a whole with the rules of Italian business income (any different rules for calculating income in the countries of establishment, in fact, apply exclusively for the purpose of determining taxable income *on site*, to which Italy remains extraneous).

art. 102 co. 9 DPR 22.12.1986 n. 917

Answer to the Revenue Agency ruling 9.3.2026 no. 71

*Il Quotidiano del Commercialista* of 10.3.2026 - "**Telephone expenses 100% deductible if included in the value of the order**" - Alberti - Odetto

*Italia Oggi* of 10.3.2026, p. 24 - "**Telephony without limits**" - Stancati - Manguso

*Guide Eutekne - Direct Taxes* - "**Mobile phones**" - Alberti P. - Fornero L.

## **INDIRECT TAXES**

Other indirect taxes - Stamp duty - PEC obligation for company directors - Communication to the Register of Companies - Stamp duty - Exemption (answer to the Revenue Agency ruling 6.3.2026 no. 67)

With the answer to ruling 6.3.2026 no. [67](#), the Revenue Agency clarified that the communication of the PEC to the Register of Companies, made by the company director in compliance with the obligation imposed by [art. 5](#) paragraph 1 of Decree-Law 179/2012, is exempt from stamp duty, since the exemption provided for by [art. 16](#) paragraph 6 of Decree-Law 185/2008 for the similar communication to the Register of Companies of the digital domicile of companies in corporate form can be extended to this case.

### ***Obligation to communicate the digital domicile***

It should be noted that [art. 1](#) co. 860 of Law 207/2024 (2025 Budget Law), intervening on [art. 5](#) co. 1 of Legislative Decree 179/2012, extended to the directors of companies established in corporate form the obligation to communicate to the Register of Companies a certified e-mail address (PEC), or rather, a digital domicile (referred to in [art. 1](#) co. 1 letter n-ter) of Legislative Decree 82/2005).

Specifically, [Article 5](#) paragraph 1 of Decree-Law 179/2012, as last amended by [Article 13](#) paragraph 3 letter a) of Decree-Law 159/2025, extends the obligation to communicate the digital domicile (as enshrined in [Article 16](#) paragraph 6 of Decree-Law 185/2008 for companies incorporated in corporate form) also "*to the sole director or the managing director or, failing that, to the Chairman of the Board of Directors of companies established in corporate form*".

In short, the sole director, the managing director or, failing that, the Chairman of the Board of Directors of companies incorporated in corporate form are obliged to communicate to the Register of Companies their own PEC (which cannot coincide with that of the company).

### ***Regulatory evolution***

The 2025 Budget Law is the last step in a regulatory evolution that has led the legislator to:

- initially provide for the obligation to communicate the digital domicile for "*companies in corporate form*";

- extend, at a later stage, this obligation to "sole proprietorships that apply for first registration in the register of companies or in the register of artisan companies";

- finally, to establish the same obligation also for the sole director, the managing director or, failing that, the chairman of the Board of Directors of companies established in corporate form.

#### **Question subject to ruling**

With reference to this discipline, the applicant turns to the Tax Administration to ask whether the exemption from stamp duty, provided for by [Article 16](#), paragraph 6 of Legislative Decree 185/2008 for the registration of the digital domicile in the Register of Companies (and any subsequent changes thereto) presented by the companies can also apply to the communication of the PEC address made by the directors in compliance with [Article 5](#) of Legislative Decree 179/2012.

#### **Exemption from stamp duty**

In answering the question, the Administration recalls, first of all, how art. 1 co. 1-ter of the Tariff, annexed to Presidential Decree [642/72](#) provides for the application, to the "applications, complaints and acts that accompany them, submitted to the office of the register of companies and sent electronically or presented on computer support", of the stamp duty to the extent of:

- €17.50 for each application, complaint or deed, if submitted by sole proprietorships;
- € 59.00 for each application, complaint or deed, if presented by partnerships;
- € 65.00 for each application, complaint or deed, if submitted by corporations.

In the abstract, therefore, the communication of the digital domicile to the Register of Companies, carried out following the submission of an application, falls within the scope of application of this rule and, therefore, of the stamp duty indicated above.

However, with reference to the communications of the digital domicile made by the companies, the specific exemption sanctioned by [art. 16](#) co. 6 of Decree-Law 185/2008 operates, which expressly provides that "the registration of the digital domicile in the register of companies and any subsequent changes thereto are exempt from stamp duty and secretarial fees".

The same exemption has already been considered applicable, with resolution no. [45/2013](#), also with reference to the registrations requested by sole proprietorships.

The Italian Revenue Agency concludes that, by virtue of a logical-systematic interpretation, the exemption provided for by [Article 16](#), paragraph 6 of Legislative Decree 185/2008 for the communication of the company's certified e-mail, although not enshrined in [Article 5](#), paragraph 1 of Legislative Decree 179/2012, can also be applied to the communication of their certified e-mail made by the directors pursuant to the latter provision, due to the identity of the *ratio* of the aforementioned obligations and of the identity of the registration put in place in the two cases.

The Agency notes, however, that the exemption from stamp duty operates exclusively with reference to the communications of digital domiciles made by the administrators punctually identified in art. 5, while it is not applicable to communications made by other subjects, or to communications that, in addition to the indication of the digital domicile, also have additional contents.

art. 16 co. 6 DL 29.11.2008 n. 185

art. 5 co. 1 DL 18.10.2012 n. 179

Tariff Part I art. 1 Presidential Decree 26.10.1972 n. 642

Revenue Agency Resolution 5.7.2013 no. 45

Answer to the Revenue Agency ruling 6.3.2026 no.

67

*Il Quotidiano del Commercialista* of 7.3.2026 - "**Communication of the PEC of the directors without stamp duty**" - Mauro

*Il Sole - 24 Ore* of 7.3.2026, p. 27 - "**Pec to the business register without stamp duty**" - Bartelli C.

*Italia Oggi* of 7.3.2026, p. 27 - "**Pec administrators, stamp-exempt submission**" - Renda A. - Stancati G.

*Il Quotidiano del Commercialista* of 6.7.2013 - "**Guarantor letter in injunction decree: taxable amount of the "limited" register**" - Mauro

*Eutekne Guides - Business and Society* - "**JEP of Directors**" - Meoli M.

Sheet n. 1239.08 in Update 10/2025 - "**PEC obligation for directors**" - Meoli

*Il Quotidiano del Commercialista* of 12.11.2025 - "**PEC obligation only for some directors**" - Meoli

*Il Quotidiano del Commercialista of 18.12.2025 - "Obligation of PEC with dubious contours in the case of multiple CEOs" – Meoli*

## **SUBSTITUTE TAXES**

Flat-rate regime pursuant to Law 190/2014 - Limit of revenues and fees of 85,000 euros - Sums returned - Effects (answer to the Revenue Agency 6.3.2026 no. 68)

The fees received or the revenues achieved by the professional or entrepreneur do not contribute to the achievement of the threshold of 85,000.00 euros for the purposes of permanence in the flat-rate regime referred to in the Law. [190/2014](#), in the event that these sums have been disbursed by mistake and subsequently returned to the client, even if the refund takes place in the following tax period; the clarification of the Revenue Agency, contained in the answer to ruling 6.3.2026 no. [68](#), overturns the interpretation spread by the same Tax Administration with the answer to ruling no. [26/2026](#).

### **Previous orientation**

With the answer to question no. [26/2026](#), it was argued that the limit of 85,000.00 euros included, in the absence of indications to the contrary, "any remuneration received or revenue obtained by the professional/entrepreneur, including those that are subsequently returned to the principal/client (because, for example, in whole or in part, originally not due to error in their quantification)". Consequently, the collection of fees in excess of that due, resulting in the threshold of 85,000.00 euros being exceeded for 2024, would have led to the exit from the flat-rate regime starting from the following year (i.e. 2025), regardless of the return of part of the fees during the following year due to the error committed by a third party.

### **New orientation**

Less than a month later, the Administration retraces its steps, correcting what was clarified with the aforementioned answer to question no. [26/2026](#); in particular, "after a more in-depth analysis of the evidence provided in the ruling application", the Revenue Agency now clarifies that in the presence of fees unduly received as a result of the error committed by the client, in disbursing sums partly not due, it is necessary to consider, for the purposes of compliance with the threshold of 85,000.00 euros, "the fees actually due to the person who adopts the Flat-Rate Regime by valuing, on a case-by-case basis, the circumstances that make it possible to detect both the existence of errors (such as, for example, in invoicing) and the conduct assumed to remedy them".

In other words, the sums erroneously received by the taxpayer as a result of his legal and economic classification made by the client and then found to be incorrect, and actually returned *in full* in the following year, are not relevant for the purposes of verifying compliance with the threshold of 85,000.00 euros of revenues and fees; consequently, if the exceeding of this threshold is due exclusively to the sums erroneously received and subsequently returned by the taxpayer taxpayer, there is no exit from the flat-rate regime.

### **Supplementary declaration or request for reimbursement**

The Revenue Agency, in its response to the question in question, also corrects the indications for recovering the higher tax paid, in the event that in the relevant tax return the taxpayer has indicated the positive components gross of those returned as not due; In this case, it is possible to submit, alternatively:

- a supplementary declaration of the INCOME form, with the indication in the LM framework of the remuneration actually due (net of those not due and subsequently returned), with the indication in credit of the higher substitute tax paid;
- an application for reimbursement to the competent territorial office of the Tax Administration, providing the relevant documentation.

art. 1 co. 54 L. 23.12.2014 n. 190

Answer to the Revenue Agency ruling 6.3.2026 no. 68

*The Quotidiano del Commercialista of 7.3.2026 - "You don't get out of the flat-rate if you mistakenly exceed the threshold of 85,000 euros" - Girinelli*

*Il Sole - 24 Ore of 7.3.2026, p. 27 - "Flat-rate taxpayers, except for the regime if the compensation is wrong" - Caputo A. Italia Oggi of 7.3.2026, p. 27 - "An about-face on the lump sum" - Tarquini I.*

*Il Quotidiano del Commercialista of 11.2.2026 - "For flat-rate taxpayers, exceeding the threshold of 85,000*

**euros is not retractable" - Girinelli - Rivetti**

*Eutekne Guides - Assessment and penalties - "Accounting and tax regimes - Flat-rate regime for the self-employed (L. 190/2014)" - Rivetti P.*

## LOCAL TAXES

Municipal Own Tax (IMU) - Determination of the value of category "D" buildings for the purposes of IMU and Real Estate Tax on Marine Platforms (IMPi) - Approval of coefficients for 2026 (DM 6.3.2026)

The Ministerial Decree of 6.3.2026, published on 9.3.2026 on the website of the Department of Finance of the Ministry of Economy and Finance, updated the appropriate coefficients to determine, with reference to the year 2026, the IMU due for buildings classifiable in cadastral group D (i.e. "special-use" properties, for production, industrial and commercial needs, such as factories or hotels), which are at the same time:

- not registered in the Land Registry;
- wholly owned by companies;
- separately accounted for ([art. 1](#) co. 746 of Law 160/2019).

### *Determination of the taxable base for buildings D not registered in the Land Registry*

Up to the time of the request for the attribution of the cadastral income, the IMU taxable base of the buildings in question is determined, on the start date of each calendar year (or, if later, on the date of acquisition), taking as a reference the "historical" purchase or construction costs resulting from the accounting records.

These costs must be considered gross of depreciation and must include, among other things, the cost of the land, incremental expenses and any economic/tax revaluations (on this point, see res. Ministry of Economy and Finance 28.3.2013 no. 6/DF).

To calculate the IMU tax base, it is then necessary to "actualize" these "historical" costs, applying the coefficients updated annually by ministerial decree (with which these coefficients are parameterized every year to ISTAT data on the trend of the construction cost of a warehouse).

### *Application of annual coefficients*

In particular, reference must be made to the year in which the purchase or construction costs are incurred, and on the basis of this year, the ministerial coefficient to be applied to the aforementioned costs must be identified.

For example, the purchase or construction costs incurred in 2026 must be multiplied by the coefficient established by Ministerial Decree [6.3.2026](#) with regard to 2026.

For incremental costs, on the other hand, reference must be made to their accounting at the end of the year, so those that occurred during the year will be recorded in the following year (and it is precisely with reference to the following year that the ministerial coefficient to be applied to determine the IMU must be identified). For example, for incremental costs incurred in 2025, the coefficient identified by Ministerial Decree [6.3.2026](#) with reference to the year 2026 must be applied for the purpose of determining the IMU taxable base.

### *Leased properties*

These criteria for determining the taxable base for IMU purposes also apply to *leased* properties. In this case, paragraph 746 of [art. 1](#) of Law 160/2019 specifies that the value of the building classifiable in cadastral group D "is determined on the basis of the accounting records of the lessor, who is obliged to promptly provide the lessee" (IMU taxable person pursuant to [art. 1](#) co. 743 of Law 160/2019) "with all the data necessary for the calculation".

### *Request for attribution of cadastral income*

In any case, following the request for the attribution of the cadastral income, the "ordinary" methods for determining the IMU taxable base must also be applied to the buildings of group D, instead of the aforementioned valuation criteria on an accounting basis, taking as a reference the cadastral income revalued by 5%, and applying the multipliers established by [art. 1](#) co. 745 of Law 160/2019 (the multiplier is equal to 65 for buildings classified in cadastral group D, with the exception of buildings classified in cadastral category D/5 for which it is equal to 80).

### *Relevance for IMPi on marine platforms*

Since 2020, the coefficients identified by the ministerial decree in question have also been applied to determine the value of marine platforms and regasification terminals, which constitutes the taxable base for the purposes of IMPi, i.e. the real estate tax on marine platforms pursuant to [Article 38](#), paragraph 2 of Legislative Decree 124/2019 (this article refers to the previous [Article 5](#), paragraph 3 of Legislative Decree

504/92, currently replaced by the provisions of [art. 1](#) co. 746 of Law 160/2019 illustrated above).

art. 1 co. 746 L. 27.12.2019 n. 160

Ministerial Decree 6.3.2026 Ministry of Economy and Finance

*Il Quotidiano del Commercialista* of 10.3.2026 - "**The coefficients for the 2026 IMU of non-registered "D" buildings are ready**" - Magro

*Eutekne Guides - Local Taxes - "Marine Platforms"* - Magro L., Zeni A. Eutekne

*Guides - Local Taxes - "IMU - Tax Base"* - Magro L., Zeni A.

## ADMINISTRATIVE SANCTIONS

General principles - Partnership of persons - Chartered accountant of a sole proprietorship - Transmission of the declaration only - Full deduction of fuel costs (Cass. 12.3.2026 no. 5635)

In relation to the administrative sanctioning system in the tax field, the institution of the concurrence of persons has been borrowed from the criminal sanction system, so that, pursuant to [art. 9](#) of Legislative Decree 472/97, when "several persons participate in a violation, each of them is subject to the sanction for this one. However, when the violation consists in the omission of a conduct to which several subjects are jointly and severally obliged, only one sanction is imposed and the payment made by one of the responsible frees all the others, except for the right of recourse".

In the event that the sanction can be referred to the legal person as a result of Legislative Decree 14.6.2024 no. [87](#) (which operates for violations committed from 1.9.2024), the newly inserted paragraph 2-bis of [art. 2](#) of Legislative Decree 472/97 provides that the "financial penalty relating to the tax relationship of companies or entities, with or without legal personality referred to in [Articles 5](#) and [73](#) of the Consolidated Income Tax Act, referred to in the Decree of the President of the Republic of 22 December 1986, no. [917](#), is exclusively the responsibility of the company or entity. In the collection phase, the rules on joint and subsidiary liability provided for by the Civil Code for persons without legal personality remain unaffected. If it is ascertained that the legal person, company or entity without legal personality referred to in the first sentence is fictitiously constituted or interposed, the sanction shall be imposed on the person who has acted on their behalf".

This provision follows what was already established by [art. 7](#) of Legislative Decree 269/2003, according to which "administrative sanctions relating to the tax relationship of companies or entities with legal personality are exclusively borne by the legal person".

### Companies created fictitiously

[Article 7](#) of Legislative Decree 269/2003 and the subsequent [Article 2](#), paragraph 2-bis of Legislative Decree 472/97 represent an exception to the personalistic principle of sanction.

According to a line of the jurisprudence of legitimacy, however, this derogation does not apply if the legal person is a mere fiction, created in the exclusive interest of the natural person (*ex multis* Cass. 1.4.2022 no. [10651](#)).

Therefore, if the taxing entity is able to prove that the legal person was created with the aim of committing tax offences (case of the so-called "paper mills"), [art. 7](#) of Decree-Law 269/2003 cannot operate (Cass. 21.4.2022 no. [12716](#), Cass. 23.1.2023 n. [1946](#)).

### Contributory professional in the violation

According to a first orientation of the jurisprudence of legitimacy, administrative tax penalties relating to violations attributable to entities with legal personality are imposed exclusively on the entity, excluding the liability of the professional or the competing natural person, except in the case where the company has been artificially established as a mere screen (Cass. 6.5.2022 no. [14364](#)).

Subsequently, the Court specified that the liability of the natural person must be considered excluded even when he or she is a third party with respect to the entity, unless a personal interest in the violation, consisting of a personal advantage, is demonstrated (Cass. 13.11.2020 no. [25757](#)).

Recent case law has reasoned in the opposite direction, deeming it unnecessary to demonstrate the pursuit of a benefit other than compensation, which at most can be valid as a circumstantial element (Cass. 25.7.2024 no. [20697](#), Cass. 25.3.2025 n. [7948](#)).

Finally, the Supreme Court held that the liability of the chartered accountant for external complicity in the violation pursuant to [Article 9](#) of Legislative Decree 472/97 existed if he contributed with his own action or omission to commit or facilitate the consummation of the tax violation.

This is also the case in the event that the tax return has only been transmitted by the professional, as

the professional position of tax consultant, even if in charge of keeping accounting records, determines an "obligation to check the content of the declarations transmitted with respect to the accounting records of the client company as well as their compliance with the law" (Cass. 12.3.2026 n. [5635](#)).

In the specific case, the accountant had transmitted the customer's declaration in which the costs for fuel purchases were deducted for the entire amount, without respecting the deductibility percentages imposed by law.

art. 7 co. 1 DL 30.9.2003 n. 269

art. 9 Legislative Decree no. 472 of 18.12.1997

*The Accountant's Daily of 13.3.2026* - "**The accountant who indicates non-deductible costs in the declaration has been sanctioned on his own**" - Amato

*Il Sole - 24 Ore of 13.3.2026, p. 30* - "**The professional responds in competition with the company**" - Ambrosi L.  
Cass. 12.3.2026 No. 5635

*Eutekne Guides - Assessment and Penalties* - "**Administrative Tax Penalties**" - Cissello A.

## Work

### SOCIAL SECURITY

Non-agricultural employees, self-employed workers and registered with the Separate Management  
- Voluntary contributions for the year 2026 (INPS circ. 11.3.2026 no. 27)

With Circ. 11.3.2026 no. [27](#), INPS has indicated the amounts of voluntary contributions due for the year 2026:

- non-agricultural employees;
- by journalists with an employment relationship;
- by artisans and traders;
- by members of the Separate Management.

It should be noted that the amounts in question were also calculated on the basis of the change in the ISTAT consumer price index for blue-collar and white-collar households, equal to +1.4% with reference to the two-year period 2024/2025.

#### *Non-agricultural employees*

Taking into account the aforementioned increase in the ISTAT index, the income amounts for non-agricultural employees increase for 2026 by the following:

- €244.74 for the minimum weekly wage (they were €241.36 in 2025);
- €56,224.00 for the first annual salary bracket beyond which the additional rate of 1% pursuant to [Article 3-ter of Decree-Law 384/92](#) is applied (they were €55,448.00 for 2025);
- €122,295.00 for the ceiling referred to in [art. 2](#) co. 18 of Law 335/95, to be applied to voluntary prosecutors who have contributions not prior to 1.1.96 or who, having the requirement, exercise the option for the contributory system (for 2025 it had been set at €120,607.00).

On the other hand, again with regard to non-agricultural employees, the contribution rates remain set for 2026 as well at:

- 33%, for workers authorized to continue voluntarily in the FPLD with effect from 31.12.95;
- 27.87%, for workers authorized to continue voluntarily with effect from 31.12.95.

#### *Members of the Artisan and Merchant Management*

For members of the Artisan and Merchant Administrations, the voluntary contribution is determined by applying the rates established for the payment of compulsory contributions, which for 2026 are equal to:

- 24% for artisans;
- 24.48% for traders.

As regards the class of income to be attributed to each artisan worker or trader, the reference is to the one whose average income is equal to or immediately below the average monthly value of the income produced in the last 36 months of activity.

On the basis of the aforementioned rates and updated income values, INPS then reports in tabular format all

the amounts of the monthly contribution starting from 1.1.2026.

For example, taking as a reference the second income class, between 18,809.00 and 25,044.00 euro, the average taxable income is 21,927.00 euros and therefore, applying the rates provided for

For the year 2026, the amount of the monthly voluntary contribution is equal to:

- €438.54 for artisans;
- 447.32 euros for traders.

#### **Registered with the INPS Separate Management**

The Social Security Institute also provides instructions for calculating the voluntary contribution due to the Separate Management pursuant to Law 335/95.

On this occasion, it should be noted that, pursuant to [art. 7](#) of Legislative Decree 184/97, the contribution in question is determined by applying the IVS rate of funding of the Separate Management to the average amount of remuneration received in the contribution year prior to the date of the application.

In particular, for the purposes of determining the voluntary contribution, only the IVS rate in force for individuals without other social security protection and not in receipt of a pension must be taken into account, which for the year 2026 is equal to:

- 25% for professionals;
- 33% for collaborators and similar figures.

Considering that for 2026 the minimum for the contribution credit is set at 18,808.00 euros, the minimum amount due by the voluntary prosecutors of the Separate Management cannot be less than:

- €4,702.08 on an annual basis (or €391.84 on a monthly basis), as far as professionals are concerned;
- €6,206.64 on an annual basis (i.e. €517.22 on a monthly basis), as regards all other members.

#### **Other voluntary contributors**

INPS also provides information for voluntary payments by members of the FPLD separate accounting evidence and members of the Flight Fund and the Ferrovie dello Stato spa employee fund, as well as members of the Special Fund Istituto Postelegrafonici (formerly IPOST). In addition, the Social Security Institute also focuses on professional journalists, publicists and trainees with an employment relationship.

In particular, for journalists, the indications given with circ. no. [80/2022](#), as well as the rate of 33% as they are recorded in the FPLD or in the separate accounting record of the FPLD itself.

art. 7 co. 2 Legislative Decree 30.4.1997 n. 184

INPS Circular 11.3.2026 no. 27

*Il Quotidiano del Commercialista del 12.3.2026 - "Voluntary contribution set for 2026" - Mamone Guide Eutekne - Social Security - "Social Security Contributions" - Silvestro D.*

## Read Highlights

### BENEFITS

REVENUE AGENCY PROVISION 30.1.2026 N. 3882

#### **BENEFITS**

TAX BREAKS - TAX CREDIT FOR DISADVANTAGED AREAS - TAX CREDIT FOR INVESTMENTS IN THE SINGLE SEZ OF SOUTHERN ITALY - Extension for the years 2026, 2027 and 2028 - Approval of the communication models

Art. 16 of Legislative Decree no. 124 of 19.9.2023, conv. Law no. 162 of 13.11.2023, provided for the recognition of a credit

companies that make investments in the Single Special Economic Zone (SEZ) for the

South, in the period from 1.1.2024 to 15.11.2024.

The implementing provisions of the facility were defined with the Decree of the Presidency of the Council of Ministers - Minister for European Affairs, the South, Cohesion Policies and the PNRR of 17.5.2024, published in the Official Gazette no. 117 of 21.5.2024.

This tax credit was extended by art. 1 co. 485 - 491 of Law no. 207 of 30.12.2024 (law of 2025 financial statements), in relation to investments made from 1.1.2025 to 15.11.2025.

Art. 1 co. 438 - 443 of Law no. 199 of 30.12.2025 (2026 Budget Law) has further extended the facility in relation to investments made from 1 January to 31 December of the years 2026, 2027 and 2028.

This provision therefore approved the communication forms and related instructions for benefiting from the tax credit for the aforementioned investments made in the years 2026, 2027 and 2028, defining the methods and terms of transmission.

### ***Beneficiaries***

All companies can benefit from the tax credit:

- regardless of the legal form and accounting regime adopted;
- who make eligible investments, intended for existing production facilities or that are implanted in the single SEZ.

### ***Excluded subjects***

The benefit is not available to entities operating in the following sectors:

- steel, coal and lignite industries;
- synthetic fibers;
- transport (excluding the storage and transport support sectors) and related infrastructure;
- production, storage, transmission and distribution of energy and energy infrastructure;
- long band;
- credit, financial and insurance.
- The tax credit is also not due to:
  - companies that are in a state of liquidation or dissolution;
  - companies in difficulty, i.e. those companies that, in the absence of state intervention, are almost certainly destined for economic collapse in the short or medium term.

### ***Territorial scope***

The tax credit is due for the acquisition of capital goods intended for production facilities located:

- in the assisted areas of the Regions of Campania, Puglia, Basilicata, Calabria, Sicily, Sardinia and Molise, eligible for the derogations provided for by art. 107 § 3 letter a) of the Treaty on the Functioning of the European Union (TFEU);
- in the assisted areas of the Abruzzo, Marche and Umbria Regions eligible for the derogations provided for by art. 107

§ 3 lett. c) of the TFEU.

These areas are identified by the 2022-2027 Regional Aid Map.

### ***Eligible investments***

Investments are eligible for:

- part of an initial investment project;
- relating to the purchase, including through financial lease agreements, of machinery, plants and various equipment intended for existing production facilities or which are set up in the subsidised area;
- relating to the purchase of land and the acquisition, construction or expansion of buildings instrumental to investments and actually used for the exercise of the activity in the production structure.

### ***Initial investment project***

Investments relating to:

- the creation of a new establishment;
- the expansion of the capacity of an existing plant;
- the diversification of the production of a plant to obtain products never previously manufactured;
- a fundamental change in the overall production process of the product(s)
- affected by the investment in the plant;
- or, for large companies located in the areas referred to in art. 107 § 3 letter c) of the TFEU, those in favour of a new economic activity.

Mere replacement investments are excluded.

***Machinery, plant and equipment requirements***

The eligible assets must be:

- instrumental to business activities;
- new;
- intended for existing production facilities or that are being set up in the subsidized area.

***Minimum investment***

However, investment projects whose total cost is less than € 200,000.00 are not eligible for the eligibility.

***"Preventive" communication to the Revenue Agency***

The aforementioned companies that intend to take advantage of the tax credit must submit an initial communication to the Revenue Agency:

- from 31.3.2026 to 30.5.2026, certifying the amount of eligible expenses incurred from 1.1.2026 and those expected to be incurred by 31.12.2026;
- from 31.3.2027 to 30.5.2027, certifying the amount of eligible expenses incurred from 1.1.2027 and those expected to be incurred by 31.12.2027;
- from 31.3.2028 to 30.5.2028, certifying the amount of eligible expenses incurred from 1.1.2028 and those expected to be incurred by 31.12.2028.

The communication must take place exclusively electronically:

- using the form approved by this provision and the software available free of charge on the website of the Revenue Agency;
- directly or through a person in charge.

***Supplementary communication to the Revenue Agency***

Companies that have submitted the aforementioned "preventive" communication must certify, under penalty of forfeiture of the facilitation, that the indicated investments have been made, by submitting a specific supplementary communication to the Revenue Agency:

- from 3.1.2027 to 17.1.2027, to certify the implementation of the 2026 investments;
- from 3.1.2028 to 17.1.2028, to certify the implementation of the 2027 investments;
- from 3.1.2029 to 17.1.2029, to certify the completion of the 2028 investments. The supplementary communication must be made exclusively electronically:
- using the form approved by this provision and the software available free of charge on the website of the Revenue Agency;
- directly or through a person in charge.

***Use of the tax credit***

The tax credit due on the basis of the supplementary communication can be used by the beneficiaries:

- exclusively in compensation pursuant to art. 17 of Legislative Decree 241/97, by submitting the F24 form exclusively through the electronic services made available by the Revenue Agency, under penalty of refusal of the payment transaction;
- starting from the working day following the publication of the provision of the Revenue Agency announcing the percentage for determining the maximum amount of the tax credit that can be used, in compliance with the expenditure limit provided for each year;
- in any case, not before the issuance of a special receipt with which applicants are notified of the recognition of the use of the tax credit.

The tax credit in question does not apply:

the annual limit on offsets for tax credits provided for by art. 1 paragraph 53 of Law 244/2007 (250,000.00 euros);

the general annual limit to offsets in the F24 form referred to in art. 34 of Law 388/2000 (2 million euros).