THE WEEK IN BRIEF

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News

Extraordinary transactions

CONTRIBUTIONS

Business contributions - Tax aspects - Direct taxation - Contribution of business - Continuity during the period of ownership of the transferred business and shareholding acquired - Date of acquisition of the individual assets - Irrelevant (AIDC rule of conduct no. 235)

On 19.3.2026, the AIDC published the rule of conduct no. 235 which deals with the relevance, or not, of the acquisition of individual assets for the purposes of the period of ownership of the shareholding obtained by the company that has made a contribution of a company in fiscal neutrality pursuant to art. 176 of the TUIR.

Contribution of business

On the basis of Article 176, paragraph 4 of the Consolidated Income Tax Act, the companies acquired by the transferee companies are considered to be owned by them also for the period of ownership of the transferees, while the shareholdings received at the same time by the latter "*are considered to be recorded as financial fixed assets in the financial statements in which the assets of the transferred company were* recorded".

In essence, the transferred company retains the seniority it had with the transferor (and this is relevant, for example, for the purposes of the right to pay capital gains in installments pursuant to Article 86, paragraph 4 of the TUIR) and the shareholding received by the transferor acquires the seniority that the company had, as well as the "retroactive" classification among financial assets.

The recognition of seniority and classification can be very important in the event of the sale of the shareholding (a rather recurring hypothesis, where it is preferred to opt for the contribution and sale of the shareholding rather than for the direct sale of the company), because they could make it possible to immediately integrate the requirements of Article 87, paragraph 1, letters a) and b) of the Consolidated Income Tax Act, for the purposes of accessing the participation *exemption rules*.

Interpretative problem

Paragraph 4 of art. 176 of the TUIR, when it lays down the rule to establish the seniority of ownership of the shareholding received by the transferring company, refers to the financial statements in which "the company's assets" were recorded, and not the company as such. This led the Court of Cassation, in its order of 22.3.2023 no. 8235, to enhance the date of acquisition of the individual assets rather than that of the company as a whole, thus creating considerable uncertainty: following the line of the Supreme Court, in fact, even the purchase of a single asset close to the transfer would be enough to prevent the time requirement required by the *participation exemption* regime from being integrated(uninterrupted possession from the first day of the twelfth month prior to that of the transfer).

AIDC position

The AIDC illustrates, in the rule of conduct no. 235, its position contrary to the reading of the rule provided in Order no. 8235/2023.

The association first of all emphasizes the importance in the tax system of the company as a compendium of assets, whose unitary nature follows the application of a tax regime that prevails over that of the individual assets that compose it.

Proof of this, for example, would be art. 86 of the TUIR, where - in paragraph 2 - it refers to capital gains realized "as a unit" through the sale of companies for consideration, or - in paragraph 4 - it recalls the period of ownership of the company or business unit subject to realization.

Furthermore, the AIDC continues, it is inherent in the neutrality that distinguishes the regime of the transfer of a business that any tax position relating to the business compendium conferred - understood as a whole - is transferred to the shareholding received by the transferor.

As for the literal argument that would be the basis of the contrary thesis (i.e. that of the Supreme Court), according to the association, the wording of the rule is due to the fact that the recording in the financial statements, as such, does not concern the company, but the individual assets, and only for this reason are they mentioned. The recognition of the individual assets, however, remains instrumental to the registration of the company compendium considered as a whole.

Demerger with spin-off

To corroborate the proposed thesis, the AIDC also refers to the Explanatory Report to Legislative Decree no. 192 of 13.12.2024, which addressed the issue of the seniority of the shareholding with regard to the demerger with spin-off concerning a company (an operation that has a structure similar to that of the transfer of a company). The Report seems to confirm the point of view expressed in the rule of conduct, because not only does it refer to the seniority of the company and not of the individual assets in order to determine the starting date of the period of ownership of the shareholdings received by the demerged company, but it specifies that this method of determination is the same as that provided for business contributions by art. 176 par. 4 of the TUIR.

art. 176 DPR 22.12.1986 n. 917

AIDC Rule of Conduct 19.3.2026 No. 235

The Quotidiano del Commercialista of 19.3.2026 - **"In the transfer of the business, the period of possession of the entire compendium is relevant"** - *De Rosa*

Il Sole - 24 Ore of 19.3.2026, p. 39 - **"Contribution of business, shareholdings recorded in fixed assets"** - *Cristofori G. - Landuzzi F.*

Eutekne Guides - Direct Taxes - **"Contributions - Business Contribution"** - *Alberti P. - Odetto G. - Sgattoni C.*

Tax

DIRECT TAXES

IRES - General rules on business income - Inherence - Directors' fees charged by the parent company - Deductibility - Conditions (Cass. 13.3.2026 no. 5753)

The Cass. judgment 13.3.2026 n. 5753 analyses the case of a major oil group in which the companies were parties to two "*Cost Contribution Agreements*" entered into with the English subsidiary and resident for tax purposes in the United Kingdom.

In particular, the company resident in Italy and subject to the investigation had stipulated:

- an agreement on costs for the centralised business functions it used, such as human resources, finance, IT, procurement and procurement, legal services and credit management;
- a further agreement concerning the research and development activities carried out by the Group at a central level for the development of new products and new applications of existing technologies, the management of intellectual property, the development and supply of *marketing* tools, and support in health and safety activities.

Conditions for the deductibility of intra-group costs

The Supreme Court confirms that, in the matter of so-called intra-group costs, in order for the consideration, paid to the parent company or to the company in charge of the service for the benefit of another subsidiary, to be deductible pursuant to Article 109 of the TUIR by the company that receives it, the subsidiary must derive an actual benefit from the remunerated service and that the latter must be objectively determinable and adequately documented (Cass. 14.12.2018 no. 32422 and Cass. 4.10.2017 n. 23164).

In addition, the burden of proof on the existence and inherence of the costs incurred is borne by the taxpayer who claims to have received the service, based on the general rules on deductible costs (Cass. 10.5.2021 no. 12268).

It should be noted that the benefit obtained must be objectively determinable and adequately documented and motivated, even if those costs do not directly correspond to revenues in the strict sense.

In other words, it is considered that the deductibility of costs deriving from contractual agreements on the services provided by the parent company (so-called "*cost sharing agreements*") is subject to the effectiveness and inherence of the expense with respect to the business activity of the subsidiary and to the advantage derived from it, proven by the specific attachment of the elements necessary to determine the actual or potential utility achieved (Cass. 4.10.2017 n. 23164).

It is specified, in fact, that the subsidiary that received the service is required to "*attach those elements necessary to determine the actual or potential benefit achieved*".

In this regard, the presentation of the contract concerning the provision of services provided by the parent

company to the subsidiaries and the invoicing of the fees is not considered sufficient, requiring the specific attachment of those elements necessary to determine the actual or potential benefit achieved by the subsidiary that

receives the service (Cass. 18.7.2014 no. 16480 and Cass. 28.6.2019 n. 17535).

Absence of the violated rule in the assessment notice

The judgment confirms that the absence of the violated rule in the assessment notice is not, in itself, a cause of nullity of the act for non-compliance with the obligation to state reasons, "*where the same indicates the factual conditions and legal reasons that allow the taxpayer to exercise his or her right to defend himself*" (Cass. 12.4.2017 no. 9499).

Similarly, it is reiterated that the erroneous indication, again in the assessment notice, of the law in the alleged violation is not, in itself, a cause of nullity of the act for failure to comply with the obligation to state reasons pursuant to Article 42 of Presidential Decree 600/73, "*when the recovery is based on expressly indicated factual assumptions, which, in any case, legitimize the tax claim, possibly also on the basis of another legislative provision*" (Cass. 6.3.2002 n. 3257).

art. 109 DPR 22.12.1986 n. 917

Il Quotidiano del Commercialista of 14.3.2026 - **"Intra-group costs deductible if there is an actual utility of the service"** - *Sanna*

Eutekne Guides - Direct Taxes - **"Directing Expenses"** - *Odetto G.*

Cass. 13.3.2026 No. 5753

DEFINITION OF TAX RELATIONSHIPS

Amnesties and amnesties - Amnesties and amnesties (2023 Budget Law) - Scrapping of the rolls - Scrapping completed by a co-obligor - Effects on non-adhering co-obligors (Cass. SS. UU. 15.3.2026 n. 5889)

The Court of Cassation in SS. UU., with judgment no. 5889 of 15.3.2026 , ruled on the effects of the application for the scrapping of the rolls submitted by only one of the joint and several debtors against the other subjects.

The ruling directly concerns the scrapping-quarter provided for by L. 197/2022, but the reasoning seems destined to apply also to the scrapping-quinquies of L. 199/2025, the application for which must be submitted by 30.4.2026.

Decision of the United Sections

The United Sections have established that the application for scrapping of the rolls followed by the payment of all the sums or the first installment from the jointly and severally liable party also has effect with regard to the debtors who have not submitted the application for scrapping.

With regard to the co-obligor who has not adhered to the scrapping of the rolls, the protection shifts according to the United Sections to the action of recourse between the co-obligors which is civil in nature.

The scrapping of the tax rolls affects the tax assumption which, being unitary, frees all debtors.

Effects for the non-member co-obligor

The co-obligor who has not adhered to the scrapping but has challenged the act risks suffering the extinction of the judgment with a possible compression of the right of defense.

As a result of art. 1 co. 87 of Law 199/2025 (a similar rule is provided for the so-called scrapping-quarter), for the "*sole purpose of extinguishing the aforementioned judgments, the effective completion of the definition is carried out with the payment of the first or single installment of the sums due and the extinction is declared by the judge of his own motion upon presentation by the debtor or the Revenue Agency - Collection which is a party to the proceedings or, in its absence, by the creditor institution of the declaration provided for in paragraph 86 and the communication provided for in paragraph 92, as well as the documentation certifying the payment of the first or single instalment. The extinction of the judgment entails the ineffectiveness of the judgments on the merits and of the measures pronounced during the trial and not passed into res judicata*".

In essence, if after submitting the application for scrapping and paying the first installment, the debtor does not pay the subsequent installments:

- the effects of the scrapping lapse which, for non-procedural purposes, is always perfected with the

payment of all sums, without prejudice to the tolerances of the law (the debt for penalties, interest and collection fees re-emerges);

- at the same time, since the extinction of the trial has now been declared, the trial cannot be resumed.

The impossibility of resuming the trial also occurs for the co-obligor who has appealed but has not submitted an application for scrapping, which is why his procedural position is unjustifiably compromised.

If the extinction coincided, as happened for all previous settlements of pending disputes, with the payment of the first installment, everything would be different.

art. 1 co. 236 L. 29.12.2022 n. 197

The Quotidiano del Commercialista of 17.3.2026 - **"The scrapping of the roles extinguishes the claim even for the co-obligor"** - *Cissello*

Il Sole - 24 Ore of 17.3.2026, p. 41 - **"Scrapping quarter, extinguished the process with the first installment"** -

Lovecchio Italia Oggi of 17.3.2026, p. 24 - **"Scrapping extinguishes the dispute"** - *Ferrara*

Cass. 15.3.2026 No. 5889

Eutekne Guides - Assessment and sanctions - **"Scrapping of roles - Scrapping-quinquies (L. 199/2025)"** - *Cissello A.*

Eutekne Guides - Assessment and sanctions - **"Scrapping of roles - Scrapping-quarter (L. 197/2022)"** - *Cissello A.*

Concessions

TAX BENEFITS

Incentives for teachers and researchers - Extension - Clarifications (answer to the Revenue Agency ruling 18.3.2026 no. 80)

With the answer to ruling 18.3.2026 no. 80, the Revenue Agency has allowed, under certain conditions, the progressive extension of the facilitated period for the purposes of the incentive for the "return of brains" (pursuant to art. 5 of Decree-Law 34/2019), with reference to teachers and researchers who moved to Italy before 2020.

Option for professors and researchers who moved to Italy before 2020

Professors and researchers who moved to Italy until 2019 were ordinarily subsidized for a period of 4 years starting from the year of acquisition of residence; they could extend this subsidized period upon payment of an entry "fee" upon the occurrence of certain conditions related to the presence of minor children or the ownership of a residential property in Italy (art. 5 paragraphs 5-ter and 5-quarter of Legislative Decree 34/2019). More specifically, the facilitated period could be extended to:

- 8 years (year of transfer plus a further 7) in the presence of a minor or dependent child, including in pre-adoptive foster care, or ownership of at least one residential real estate unit in Italy, after the transfer of tax residence to Italy or in the 12 months prior to the transfer;
- 11 years (year of transfer plus a further 10 years) in the presence of at least 2 minor or dependent children, including in pre-adoptive foster care;
- 13 years (year of transfer plus an additional 12 years) in the presence of at least 3 minor or dependent children, including in pre-adoptive foster care.

The provv. Revenue Agency no. 102028/2022, with which the procedures for exercising the option for the extension were identified, established that, for the purposes in question, the access requirements must exist "at the time of exercising the option", which is exercised by paying an entry *fee* of 10% or 5% depending on whether at the time of exercising the option the person has, respectively, one or three children (and, in the latter case, is the owner of a residential property in Italy).

The principle is confirmed by the Revenue Agency circular 25.5.2022 no. 17 (§ 3) which also specified that the circumstance whereby the children subsequently become adults does not determine the loss of tax benefits for the entire period envisaged.

The recalled entry *fee*, based on provv. Revenue Agency no. 102028/2022 (§ 1.4), is paid by 30 June of the

year following the year in which the first period of use of the benefit referred to in art. 44 of Decree-Law 78/2010 ends.

In practice, the subjects who, most recently, benefited from the ordinary regime for the four-year period 2019-2022 were required to pay by 30.6.2023.

New option if there is a second child

The answer to the Revenue Agency's ruling no. 80/2026 reopens the terms of the matter, recalling resolution no. 8/2026, in which, the Revenue Agency, albeit with reference to teachers and researchers who have transferred their tax residence to Italy from the 2020 tax period, has admitted the progressive extension of the tax relief period if the requirement of children is verified during the tax relief period, even if already extended for the first time.

In answer no. 80/2026, it is clarified that the person who, at the time of the option, has a minor child can benefit from the extension of the first subsidized four-year period (in this case, 2019-2022) to 8 periods.

The second birth, which took place in August 2023 (after the payment made in April 2023) allows, again according to the Agency, to take advantage of the further extension to 11 periods by exercising, by 30.6.2027 (the year following that of the conclusion of the eight subsidized tax periods), a new option by paying an additional amount equal to 10%.

Also according to the clarifications provided by the Agency, where, by the aforementioned date of 30.6.2027, the person also had a third child, it would be possible to exercise the option up to 13 tax periods in total by paying, instead of the aforementioned amount of 10%, a sum equal to 5% of income.

Critical profiles

The intervention appears questionable, as it could potentially lead to a levy of 25% overall (for those exercising three "stepped" options) when instead an extension carried out already in the presence of three minor or dependent children would lead to the same benefit with a charge of 5%.

art. 44 DL 31.5.2010 n. 78

Answer to the Revenue Agency ruling 18.3.2026 no. 80

Il Quotidiano del Commercialista of 19.3.2026 - **"Incentive progressively extended with new fee for teachers and researchers before 2020"** - *Course*

Il Sole - 24 Ore of 19.3.2026, p. 39 - **"Researchers, relevant events for the extension of the option"** - *Tamburro V.*

Guide Eutekne - Direct Taxes - **"Incentives for the transfer of researchers and teachers"** - *Alberti P. - Corso L.*

Professionals

Professionals - Influencers - List of relevant influencers - Clarifications (FAQ AGCOM 12.3.2026)

The Italian Communications Authority (AGCOM) has released two documents, to be used jointly and complementary, on *influencers* and audiovisual commercial communications.

These documents, including FAQs, are intended to simplify the correct application of the Authority's Guidelines and Code of Conduct referred to in Resolution no. 197/25/CONS and will be subject to periodic updating.

Annex A and Annex B

AGCOM has published, in particular:

- Annex A, concerning the regulatory framework and the essential procedural profiles relating to the obligations and powers of the Authority, which is addressed to professionals (including lawyers, *media agencies*, *brands*, platforms and other operators in the sector);
- Annex B, which contains a series of FAQs for influencers.

The FAQs, which provide practical guidance on the application of advertising transparency rules in content disseminated on platforms, are structured in the following 4 sections:

- "Norms and rules to know";
- "Transparency and concrete application of the rules on advertising";
- "Content, protection of minors and fundamental rights";

- "Prohibitions, inadmissible behavior and sanctions".

Clarification on the list of influencers

AGCOM clarifies that the list in which "relevant" influencers are required to register , i.e.

influencers with at least 500,000 *followers* or an average monthly view number of one million on at least one of the *social media* or video-sharing platforms used, is not a professional register, but a public list kept by AGCOM for transparency purposes.

Considering the expiry of the deadline of 5.2.2026 to register in the list in the first application phase, AGCOM recommends that subjects who are required to register and who are not yet registered regularize their position without delay. Otherwise, the subject is subject to warnings and sanctions and, in any case, remains subject to the rules provided for this category.

Within 5 months of the expiry of the registration deadline, the aforementioned list will be published on a specific page of the AGCOM website, which will be updated every six months, on 15 April and 15 October, following the communication of any changes by the *influencers*.

Calculation of thresholds

For the purposes of calculating the relevant thresholds, it should be noted that the following must be considered:

- the value of *followers* on the thirtieth day prior to the submission of the form;
- For average monthly views, the arithmetic average of monthly views over the 6 months prior to the count (so, add up the monthly views for the period and divide by 6). If the platforms do not make a synthetic indicator available, the data subject must carry out a documented calculation on the available *analytics* data, keeping evidence of the period and the counting criterion used.

Content for promotional purposes

The qualification of the content as a commercial communication depends on the promotional purpose and the existence of a client relationship or an advantage or *benefit*, monetary or otherwise, suitable for integrating a consideration or other utility.

The FAQs clarify that content is "advertising/ADV" not only when there is a payment or benefit, even if not in money, but also when there is a promotion agreement, an affiliation, the assignment of a discount code, or a relationship that involves, for the *influencer* or for third parties, an advantage in exchange for the visibility of the *brand*, of the product or service. In these cases, the obligation is triggered to make the content recognizable as a commercial communication, and therefore to insert the clear, unambiguous and clearly visible wording from the outset such as "Advertising", "Advertising", "ADV" or "ADV+Brand".

It should be noted that there is no minimum threshold of compensation or value of the gift, as in the face of a benefit the obligation to make the content recognizable as a commercial communication is triggered.

Annex A AGCOM Resolution 23.7.2025 no.
197 Annex B AGCOM Resolution 23.7.2025
no. 197 AGCOM Resolution 23.7.2025 no.
197
FAQ AGCOM 12.3.2026

Il Quotidiano del Commercialista of 18.3.2026 - **"The list of influencers is not a professional register"** - *Gianola*

Il Sole - 24 Ore of 18.3.2026, p. 38 - **"The influencer must declare the promotional purpose"** - *Colombo Guide*

Eutekne - Work - **"Influencer"** - *Fusco A., Gianola G.*

The Quotidiano del Commercialista of 22.10.2025 - **"A few more months for the submission of the form by the relevant influencers"** - *Gianola*

Il Quotidiano del Commercialista del 20.9.2025 - **"Code of conduct for relevant influencers"** - *Gianola*

Work

SOCIAL SECURITY

Pension requirements - Adjustment to increases in life expectancy for the two-year period 2027-2028 - Changes in Law 199/2025 (2026 Budget Law) (INPS Circ. 16.3.2026 No. 28)

With Circ. 16.3.2026 no. 28, INPS has provided operational indications regarding some provisions provided for by the 2026 Budget Law, with which the requirements for access to the pension system for the two-year period 2027-2028 have been adjusted to increases in life expectancy. In addition, on this occasion they are

the cases excluded from these adjustments have been illustrated.

Regulatory framework

It should be noted that, pursuant to art. 1 paragraph 185 of Law 199/2025, the increase of 3 months in the requirements for access to pension benefits previously provided for by Ministerial Decree 19.12.2025 applies:

- to the extent of one month for the year 2027;
- in the full measure of 3 months for the year 2028.

That said, the circular in question specifies that the aforementioned increases are applied with reference to the old age pension, early retirement and early retirement for early workers, in the latter case limited to certain categories of workers (in fact, those involved in particularly heavy and strenuous work are excluded).

Old-age pension

Taking into account these changes, the age requirement for the old-age pension referred to in art. 24 par. 6 and 7 of Legislative Decree 201/2011 for members of the AGO, the substitute and exclusive forms of the same and the Separate Management pursuant to L. 335/95, will be equal to:

- 67 years and one month for the whole of 2027;
- 67 and 3 months for 2028.

For subsequent periods, the latter requirement must be adjusted again to increases in life expectancy pursuant to Article 12, paragraph 12-bis of Legislative Decree 78/2010.

On the other hand, for individuals whose first contribution credit starts from 1.1.96, the age requirement provided for by art. 24 par. 7 of Legislative Decree 201/2011, which allows access to the old-age pension with a minimum effective contribution seniority of 5 years, is equal to:

- 71 years and one month for 2027;
- 71 years and 3 months for 2028.

Again, any adjustments to life expectancy will have to be taken into account for subsequent periods.

Early retirement

With regard to the contribution requirements for early retirement pursuant to art. 24 paragraphs 10 and 11 of Decree-Law 201/2011, the following are provided:

- for 2027, 42 years and 11 months for men and 41 years and 11 months for women;
- For 2028, 43 years and one month for men and 42 years and one month for women.

From 2029, these latter requirements will have to be adjusted to increases in life expectancy.

With reference to subjects whose first contribution credit starts from 1.1.96, the personal and contribution requirements referred to in art. 24 co. 11 of Decree-Law 201/2011 for the achievement of early retirement, are instead the following:

- for 2027, 64 years and one month of age with 20 years and one month of contributions;
- for 2028, 64 years and 3 months of age with 20 years and 3 months of contributions.

Also for the latter requirements, the adjustment to life expectancy will be triggered later.

Early retirement for so-called "early" workers

INPS's analysis then moves on to early retirement reserved for so-called "early" workers, meaning workers:

- belonging to certain categories (long-term unemployed, *caregivers*, disabled at least 74%, workers engaged in heavy or strenuous work);
- with at least 12 months of contributions from actual work credited before the age of 19 and the possession of at least one contribution, with one of the INPS Administrations, as of 31.12.95.

For these workers, INPS specifies, access to early retirement is now provided for:

- 41 years and one month of contributions relating to the year 2027;
- 41 and 3 months for 2028, with adjustment to life expectancy for the following years.

However, this adjustment does not apply to "early" workers who have worked for at least 7 years

years in the last 10, or for at least 6 years in the last 7, heavy activities or have been assigned to particularly tiring and heavy work. For these workers, the contribution requirement therefore remains unchanged at 41

years of age also for the two-year period 2027/2028.

In general, other categories of workers involved in particularly strenuous and heavy activities are also excluded from the adjustment, such as those identified by Legislative Decree no. 67/2011 (workers engaged in strenuous tasks or assigned to the so-called "chain line", certain categories of night shift workers, etc.).

Retirement for the Armed Forces and Police

It should be noted that art. 1 paragraph 180 of Law 199/2025 updated the retirement age for personnel of the Armed Forces, Police Forces and Fire Brigade, providing for an increase of one month for each of the years 2028, 2029 and 2030 of the requirements for access to the pension system lower than those in force in the compulsory general insurance.

With regard to this discipline, INPS reserves the right to provide subsequent indications following the issuance of a special Prime Ministerial Decree with which the specific professions for which the increase in pension requirements will not be fully applicable or will be partially applicable.

art. 1 co. 185 L. 30.12.2025 n. 199
INPS Circular No. 28 of 16.3.2026

The Accountant's Daily of 17.3.2026 - **"Adjustments for old-age, early and early retirement pensions for the "early""** - *Mamone*

Eutekne Guides - Pensions - **"Pensions"** - *Secci N.*

Eutekne Guides - Pensions - **"Pensions - Old-age pension"** - *Secci N. Eutekne*

Guides - Pensions - **"Pensions - Early retirement"** - *Secci N.*

Read Highlights

TAX

REVENUE AGENCY PROVISION 10.12.2025 NO. 563301

TAX

INDIRECT TAXES - VAT - TAXPAYERS' OBLIGATIONS - INVOICING - INVOICING ELECTRONICS - Purchases subject to public incentives for production activities - Integration of electronic invoicing with the single project code (CUP) - Procedures

With this provision, the Revenue Agency has defined the procedures for integrating electronic invoices, relating to purchases of goods and services subject to public incentives for production activities, if they do not contain the unique project code (CUP) or is indicated incorrectly.

Obligation to indicate the unique project code on purchase invoices

Art. 5 para. 6 of Legislative Decree 24.2.2023 no. 13, conv. Law no. 41 of 21.4.2023, establishes that, as of 1.6.2023, invoices relating to the purchase of goods and services subject to public incentives for production activities, disbursed for any reason and in any form by a Public Administration, including through other public or private entities, or in any way attributable to them, must contain the unique project code (CUP) referred to in art. 11 of Law no. 3 of 16.1.2003, reported in the concession deed or communicated at the time of assignment or at the time of the request for the incentive.

Web service for entering the unique project code in the electronic invoice

If the original electronic invoice does not contain the information relating to the unique project code (CUP), or contains it incorrectly, the transferee/customer can integrate the document using a specific web service made available by the Revenue Agency in the reserved area of the "Invoices and Fees" portal.

The new web service has been active since 27.1.2026.

Time frame of integration possibility

The integration of electronic invoices with the unique project code (CUP), through the new service, is allowed for invoices whose transaction date is after 31.5.2023.

How to integrate the electronic invoice

The transferee (or the customer) may include the information relating to the unique project code (CUP) in the electronic invoice received in the event that it has not been reported or has been indicated incorrectly by the transferor (or lender) and the latter has not correctly reissued the document after cancelling the incorrect one by means of a credit note.

For these purposes, the transferee/customer (or an authorised intermediary) can access the "Consultation and acquisition of electronic invoices and their electronic duplicates" service, by finding, in the "Communications" box, the link "CUP integration".

Once the electronic invoice has been identified, among those issued from 1.6.2023 and not rejected by the Exchange System (SdI), by clicking on the "Actions" link it is possible to consult the unique project codes already associated. The "Enter CUP" button allows you to report the data, specifying whether it should be associated with the entire invoice or with a single line.

The CUP indicated in the electronic invoice by the transferor or by the provider at the time of issuance cannot be deleted or corrected, since, once transmitted to the SdI, the XML file can no longer be modified. The correction can take place, however, by entering the correct CUP thanks to the new service.

The unique project codes entered through the new service can, on the other hand, be deleted, in the event of an error, by pressing the "Delete CUP" button.

Guide to the use of the CUP integration web service

The Italian Revenue Agency has made available, on its website, a guide to the use of the new features for the integration of electronic invoices with the unique project code.