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News

Tax

INDIRECT TAXES

VAT - Obligations of taxpayers - Electronic transmission of payments - Technical link between payment instruments and instruments for recording payments - Scope of application

The Revenue Agency, pending the release of the *web* service that will make it possible to fulfil the obligation to link between payment certification tools and electronic payment instruments (Article 2, paragraph 3 of Legislative Decree 127/2015), has published on its institutional website some documents that intend to support operators in this procedure.

In particular, an Operational Guide and some FAQs have been made available from which clarifications on the scope of application of the obligation can be deduced.

In addition, the answer to ruling no. 44 of 20.2.2026 was published on the subject, with which the Agency specifically examined the obligations imposed on a company that manages automated ticket offices and amusement machines in an amusement arcade.

Regulatory framework

The obligation to link electronic payment instruments (physical or virtual POS) and payment certification tools (telematic recorders and the "Online Commercial Document" procedure) is provided for by Article 2, paragraph 3 of Legislative Decree 127/2015.

The methods of connection and the terms for fulfilling the obligation have been defined with the provision. Revenue Agency 31.10.2025 n. 424470.

The provisions are effective from 1.1.2026 but, since the *web* service that allows the "logical" association between POS and recorders is not yet available (its release is expected for the first days of March), a transitional regime has been provided. Specifically, for tools already in use or activated in January 2026, the connection must be made within 45 days of the release of the *online* service by the Agency.

It should be noted that 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.

Activities exempt from the certification of fees

According to what has been clarified by the Revenue Agency in the context of the Guide and the aforementioned FAQs, for the taxable person who uses a POS dedicated exclusively to the collection of payments relating to transactions exempted from the obligation to issue the commercial document (e.g. sale of tobacco, sale of fuel, mail order sales), the obligation to connect does not exist, unless the merchant decides to issue the document on a voluntary basis.

On the other hand, if the POS is used both for collections relating to activities subject to the transmission of considerations, and for collections relating to exempt activities, the electronic payment instrument must be linked to the one used for tax certification.

The example of the tobacconist that uses a single POS both for the sale of tobacco, games and lotteries, and for the sale of other products (e.g. stationery) is shown. In this case, the operator must connect the POS to the telematic register. The Agency will take into account any discrepancies between consideration data and electronic payment data based on the type of activity carried out by the operator. In this regard, the importance of verifying the ATECO codes communicated in the tax drawer is underlined.

Activities included in a leisure centre

With answer to ruling 20.2.2026 no. 44, the Revenue Agency clarified in particular that:

- for bowling activities managed through automated ticketing, there is no obligation to associate the POS with the ticket office, as the related fees are excluded from transmission 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 exists 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 compliance with Article 2, paragraph 3 of Legislative Decree 127/2015.

Electronic payment instruments on smartphones

With regard to the possibility of connecting payment instruments that can be used via smartphone to telematic registers, the 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 paragraph 3 of Legislative Decree 127/2015.

art. 2 co. 3 Legislative Decree 5.8.2015 n. 127

Answer to the Revenue Agency ruling 20.2.2026 no. 44

FAQ Revenue Agency February 2026

Revenue Agency Operational Guide February 2026

Il Quotidiano del Commercialista of 21.2.2026 - **"Without the obligation to connect, the POS used only for sales exempt from fees"** - *Cosentino*

Il Sole - 24 Ore of 21.2.2026, p. 22 - **"The pos and recorders connected from 5 March"** - *Mastromatteo A. - Santacroce B.*

Italia Oggi of 21.2.2026, p. 25 - **"Pos, first deadline in April"** - *Rizzi M. Italia Oggi*

of 21.2.2026, p. 24 - **"Pos without distinctions"** - *Cerisano F.*

INDIRECT TAXES

Register - Registration of deeds - Recognition of debt - Fixed registration tax - Registration in case of use (answer to the Revenue Agency 25.2.2026 no. 52)

With the answer to ruling 25.2.2026 no. 52, the Revenue Agency aligns itself with the orientation of the United Sections of the Court of Cassation (SS. UU. 16.3.2023 no. 7682) regarding the indirect taxation of the unauthenticated private deed containing an acknowledgment of debt.

Debt recognition/recognition

The acknowledgment of debt is contemplated by art. 1988 of the Italian Civil Code, which recognizes the so-called effect of "reversal of the burden of proof". In fact, with the acknowledgement of debt, the debtor declares that he recognizes the existence of his debt, exempting the creditor, in whose favor it is operated, from the burden of proving the fundamental relationship.

It is, therefore, a "*declaration made by the debtor in favour of the creditor attesting to the existence of his debt*", but it does not constitute an independent source of obligation (Cass. n. 2104/2012) as it merely confirms a pre-existing fundamental obligatory relationship, with effects only on the burden of proof (Cass. no. 13506/2014).

Lack of specific regulations for registration tax purposes

The Consolidated Law on Registration Tax (Presidential Decree 131/86) does not dictate specific rules for the recognition of debt.

This has led to the proliferation of diversified jurisprudential orientations on the correct imposition of this act:

- A first approach, assimilating the recognition of debt to a deed with patrimonial content, applied the registration tax of 3% pursuant to art. 9 of the Tariff, part I, attached to Presidential Decree 131/86 (Cass. no. 17808/2017);
- another thesis, majority, traced it back to art. 3 of the Tariff, part I, attached to Presidential Decree 131/86, on declaratory deeds, opting for the applicability of the 1% registration tax (Cass. no. 15190/2021);
- finally, a final interpretation (Cass. no. 15268/2021), tracing the recognition back to a mere declaration of science, supported its subjection to the tax in a fixed amount provided for deeds not having patrimonial content (with the obligation to register in a fixed term if stipulated by public deed ex

art. 11 of the Tariff, part I, attached to Presidential Decree 131/86 and in case of use if drawn up by private deed not authenticated pursuant to art. 4 of the Tariff, part II, attached to Presidential Decree 131/86).

Resolution of the jurisprudential conflict

The jurisprudential conflict mentioned above was resolved by the United Sections of the Court of Cassation which, with judgment no. 7682 of 16.3.2023 , accepted the last of the theses listed above.

Examining the case submitted to them, the United Sections valued the fact that the deed of acknowledgment of debt expressly referred to the underlying fundamental relationship, "*recognizing the debtor a certain legal situation in which, as a result of two successive donations of money*", he had to return to the creditor the amount disbursed to him as a personal loan; It was, therefore, a merely declaratory act from which no mandatory effect arose, but only "*the facilitation for the creditor in terms of the burden of proof*".

Consequently, the United Sections affirmed that the unauthenticated private deed of mere acknowledgment of debt which as such has only a recognition of a certain debt situation, not having as its object services of patrimonial content, must be subject to a fixed registration tax only in the case of use pursuant to Article 4 of the Tariff, part II, attached to Presidential Decree 131/86.

Response from the Revenue Agency

With answer no. 52/2026, the Revenue Agency also complies with the orientation of the United Sections, specifying the boundaries of taxation in a fixed amount.

The ruling application concerned a deed of acknowledgment of debt, drawn up with an unauthenticated private deed, by which a person declared that he was owed, to another subject, the sum of 75,000.00 euros, advanced for the purchase of a property (with a registered deed).

Since it is (as in the case examined by the United Sections) a deed having a merely acknowledgment of a certain debt situation, not having as its object services with a patrimonial content, drawn up by unauthenticated private deed, it had to be traced back to art. 4 of the Tariff, part II, attached to Presidential Decree 131/86, with the consequent emergence of the obligation to register only in case of use and possible (in case of occurrence of the case of use or voluntary registration) payment of the fixed registration tax (200.00 euros).

The Administration specifies, however, that if, on the other hand, regardless of the *nomen iuris* used by the parties, the "acknowledgement of debt" would have a modifying effect of a pre-existing situation, having financial relevance, art. 3 of the Tariff, part I, attached to Presidential Decree 131/86 which prescribes registration in a fixed term (30 days) and the application of the 1% tax on the value of the asset or right subject to the declaratory deed (as also stated by the United Sections in the aforementioned judgment 7682/2023).

Tariff Part II art. 4 TUR

Answer to the Revenue Agency ruling 25.2.2026 no. 52

Il Quotidiano del Commercialista of 26.2.2026 - "**Private deed of acknowledgment of debt to be registered only in case of use**" - *Mauro*

Il Quotidiano del Commercialista of 17.3.2023 - "**Recognition of debt with fixed registration tax**" - *Mauro Il*

Quotidiano del Commercialista of 6.2.2026 - "**The recognition of debt has no patrimonial effects**" - *Mauro*

LITIGATION

Tax process - Telematic process - Appeal scanned in PDF - Digital signature (Cass. 25.2.2026 no. 4230)

The electronic tax process has become mandatory for deeds notified from 1.7.2019 as a result of art. 16 co. 5 of Legislative Decree 119/2018.

Except in the case where the taxpayer appears in court in person and particular residual cases, both notifications and the filing of procedural documents must be made exclusively electronically by all procedural subjects.

For the purposes of notification, it is necessary to use the PEC that generates the acceptance receipt and the delivery receipt; for the purposes of filing procedural documents, on the other hand, it is done through the SIGIT.

Notification

With the use of the electronic procedure, the notification of the appeal by PEC pursuant to Article 16-bis of Legislative Decree 546/92 has entirely replaced that by mail by registered mail with return receipt.

Through this channel, the mailbox management system generates the acceptance receipt and the delivery receipt: the completion of the notification occurs when the delivery receipt is generated (art. 5 co. 2 of Ministerial Decree 163/2013) which contains the PEC message.

The jurisprudence of legitimacy has ruled on cases in which the rule on the notification of procedural documents had been violated when the mandatory nature of the electronic tax process was in force.

In the case of an appeal served by post (and not by certified email), the Court of Cassation, with judgment no. 585 of 10.1.2025 , established that the tax appeal is not inadmissible if the other party has appeared in court while defending himself. The notification has achieved its purpose and the amnesty of nullity pursuant to Article 156, paragraph 3 of the Code of Civil Procedure applies, excluding that it falls within the regime of non-existence.

In the case of a paper appeal served by a bailiff, the Court of Cassation, with its order no. 4230 of 25.2.2026 , considered the appeal admissible as it is a procedural nullity remedied by the achievement of the purpose, pursuant to art. 156 par. 3 of the Code of Civil Procedure, and not of non-existence, provided that the opposing party has appeared in court and has carried out its defense.

Signing the appeal

The tax appeal must be signed by the defender under penalty of inadmissibility pursuant to art. 18 par. 3 and 4 of Legislative Decree 546/92.

With the use of telematics, the appeal *file* must be "digital native" in PDF/A-1a or PDF/A-1b format with the digital signature valid in both Cades and Pades format (the latter does not add *the ".p7m" extension to the* file).

The absence of the digital signature on the appeal filed on the SIGIT determines the failure of the system to acquire it, therefore the appeal could be inadmissible not only because it is not signed, but also because it has not been filed within the terms pursuant to Article 21 of Legislative Decree 546/92.

However, according to the Supreme Court (order no. 30950 of 3.12.2024 , taken from the most recent no. 4230 of 25.2.2026) the appeal notified in a format that is not so-called "native digital", but scanned and transformed into PDF with handwritten signature, is not inadmissible.

The defect is attributable to the simple nullity of the procedural act remedied by the achievement of the purpose pursuant to Article 156, paragraph 3 of the Code of Civil Procedure.

In a similar sense, see the case law on the merits (C.G.T. II Lombardia 19.5.2025 n. 1306/25/25 and C.G.T. II Lombardia 13.9.2024 n. 2361/25/24).

What's new in Legislative Decree 220/2023

Legislative Decree no. 220/2023 inserted paragraph 4-bis in art. 16 of Legislative Decree 546/92 establishing that violations of telematics do not constitute "*cause of invalidity of the filing, except for the obligation to regularize it within the peremptory deadline set by the judge*": the rule applies to appeals notified from 2.9.2024.

According to the Cass. 3.12.2024 no. 30950, with the introduction of this provision, non-compliance with telematics does not even invalidate the filing, therefore they are not an expression of nullity but of simple irregularities.

Accessing the reasoning of the Supreme Court, it follows that the violations of the rules of telematics *prior to* Legislative Decree no. 220/2023 may be found as a nullity defect that can be remedied pursuant to art. 156 par. 3 of the Code of Civil Procedure for achieving the purpose.

Il Quotidiano del Commercialista of 27.2.2026 - **"The appeal scanned in PDF with handwritten signature is valid"** - *Beloved*

Cass. 3.12.2024 No. 30950

Cass. 25.2.2026 No. 4230

Eutekne Guides - Tax Litigation - **"Telematic Tax Process"** - *Cissello A. - Monteleone C.*

SUBSTITUTE TAXES

Substitute tax on salary increases of contract renewals - Contract renewals - Salary increases - Substitute tax - Novelties of Law 199/2025 (Budget Law 2026) - Clarifications (Revenue Agency Circular 24.2.2026 no. 2)

With Circ. 24.2.2026 no. 2, the Revenue Agency has provided clarifications on the two new substitute taxes for IRPEF and additional taxes (regional and municipal) introduced for 2026 only by L. 199/2025, namely:

- the substitute tax of 5% on salary increases deriving from contract renewals (art. 1 para. 7 of Law 199/2025);
- the substitute tax of 15% on increases and allowances for night work, holidays, weekly rest days and shift work (art. 1 co. 10 and 11 of Law 199/2025).

Substitute tax on salary increases for 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.

The worker must have an employment income, in the year 2025, not exceeding 33,000.00 euros. The Revenue Agency has clarified 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;

  to the salary increases that flow into the direct remuneration, to the indirect remuneration institutions affected by the salary increases (such as absences, for the sole part integrated by the employer, which give the right to keep the job).

The substitute tax, on the other hand, does not apply to seniority increments, sums paid for additional services to ordinary activity, one-off amounts to cover the period of contractual deficiency, and severance pay.

In the event that 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.

Substitute tax on increases and allowances for night, holiday, weekly rest days and shift work

The 15% substitute tax applies, up to the limit of €1,500.00, on the sums paid in 2026 by the private sector employer to employees as:

- 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 worker must have employment income of an amount not exceeding, in the year 2025, 40,000.00 euros.

On the other hand, the sectors affected by the special supplementary treatment are excluded. 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.

Fulfilments

Substitute taxes are applied by the employer (withholding agent), without the employee submitting a request (he must 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 (CU);
- exceeding the limit of 1,500.00 euros.

Use in the tax return

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.

In this context, it will also be possible to contribute to the total income:

- income that has possibly been subject to substitute tax in the absence of the conditions required by law;
- if the worker considers the application of ordinary taxation to be more convenient.

art. 1 co. 7 L. 30.12.2025 n. 199

Revenue Agency Circular 24.2.2026 no. 2

Revenue Agency Resolution 29.1.2026 no. 3

Il Quotidiano del Commercialista of 25.2.2026 - **"Substitute only on salary increases of national collective agreements"** - *Silvestro*

Italia Oggi of 25.2.2026, p. 30 - **"Increases, flat tax with large meshes"** - *Cerisano - Cirioli*

Guide Eutekne - Direct Taxes - **"Collective bargaining"** - *Silvestro D.*

Quaderno no. 181/2025, p. 245-260 - 'The 2026 budget law' - *Pamela Alberti and Daniele Silvestro*

LOCAL TAXES

IRAP - Tax rates - 2% increase for companies in the energy sector - News of Decree-Law 21/2026 (so-called Bills Decree)

Art. Article 3 of Decree-Law 21/2026 (the so-called "bills" Decree) establishes a temporary increase, equal to 2%, of the IRAP rate payable by companies in the energy sector, in order to finance the reduction of the expenditure component for general charges relating to the support of renewable energy and cogeneration (ASOS) applied to energy withdrawn from non-domestic users, excluding:

- those relating to public lighting, low voltage for other uses and non-domestic users in medium, high and very high voltage;
- withdrawals benefiting from the special tariff regime (pursuant to Article 29 of Decree-Law 91/2014);
- of users who are registered in the list of electricity-intensive companies established at the Energy and Environmental Services Fund (CSEA), pursuant to art. 3 of Decree-Law 131/2023.

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).

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.

These are, in the context of mining activities (section B):

- the extraction of crude oil and natural gas (code 06);
- of the activity of support for the extraction of oil and natural gas (code 09.1).

With reference to manufacturing activities (Section C), the manufacture of products derived from petroleum refining and produced from fossil fuels (code 19.2) is concerned by the rate increase.

With regard to the supply of electricity, gas, steam and air conditioning (section D), 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).

Finally, for transport and storage (section H), the burden concerns transport by gas pipelines (code 49.50.1).

Concept of activity carried out predominantly

As clarified by the explanatory report to the conversion bill of Legislative Decree 21/2026 (currently being examined by the Chamber of Deputies as A.C. no. 2809), 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. By prevalent activity we mean that from which the highest amount of revenue derives during each tax period.

In any case, as the rule is formulated, it would seem that the increased rate applies to the entire IRAP taxable base and not only to the portion of the value of net production attributable to the main activity. This aspect should be confirmed or denied through a more explicit regulatory formulation in the *process* of conversion into law.

Rates affected

Verbatim, art. 3 co. 1 of Legislative Decree 21/2026 refers to the "*rate referred to in Article 16, paragraphs 1 and 1-bis*" of Legislative Decree 446/97. It would seem, therefore, that, in relation to the activity carried out by the company, the increase may concern:

- and the ordinary rate of 3.9% applied by all taxable persons (set by Article 16, paragraph 1 of Legislative Decree 446/97);
- and the rate of 4.2% applied by concessionaires other than those involved in the construction and management of motorways and tunnels (set by Article 16, paragraph 1-bis of Legislative Decree 446/97).

However, a different approach seems to be found in the explanatory report to the conversion bill of the DL in question, in which reference is made only to the ordinary rate of 3.9%. In any case, in light of the ATECO codes listed above, financial intermediaries and insurance companies (which are already recipients of the increase provided for by Article 1, paragraph 74 of Law 199/2025, on which see "La Settimana in Breve" 2.1.2026 no. 1) should be excluded from the increase, despite the literal tenor of the regulatory data, referring *in full* to paragraph 1-bis and not only to letter a), is in principle suitable for including them.

These issues also seem to deserve a more explicit regulatory formulation in the *process* of conversion into law.

Effects for the purposes of calculating the IRAP 2026 advance payment

Article 3, paragraph 2 of Decree-Law 21/2026 provides that, in determining the advance payment due for the tax period following the one in progress on 31.12.2025 (i.e. 2026, for subjects with a financial year coinciding with the calendar year), the tax of the previous period is assumed to be the tax 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 and determined at 3.9%) will have to be recalculated by applying the rate of 5.9%.

art. 16 co. 1 bis Legislative Decree 15.12.1997 n. 446
art. 16 co. 1 Legislative Decree 15.12.1997 n. 446
art. 3 DL 20.2.2026 n. 21

Il Quotidiano del Commercialista of 24.2.2026 - **"For two years IRAP more expensive for companies in the energy sector"** - *Fornero*

Guide Eutekne - Irap - **"IRAP - Aliquote IRAP"** - *Fornero L.*

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Causes of exclusion and termination - Determination of the agreed income - Clarifications (answers to the Revenue Agency ruling 24.2.2026 no. 45, 46, 47, 48 and 49)

The Revenue Agency, with five answers to the ruling of 24.2.2026, returns to deal with a two-year arrangement with creditors; The clarifications are wide-ranging, considering the heterogeneity of the cases involved.

Professionals who participate in professional associations

With the answer to ruling 24.2.2026 no. 45, the Revenue Agency clarifies 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, addressed to associated firms and STP/STA and related professionals, does not apply in the event that the activity carried out by the professional is not attributable to that carried out by the same person, 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).

Business lease

With the answer to ruling 24.2.2026 no. 46, the Revenue Agency clarifies 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 does not fall within 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)*".

Suspension of professional activity

With the answer to ruling 24.2.2026 no. 47, the Revenue Agency recalls that, pursuant to art. 19 par. 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).

Purchase of building loans

With the answer to ruling 24.2.2026 no. 48, the Revenue Agency reiterated, in line with answer no. 171/2025, 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 (since, in this case, it is a professional association).

Novative transaction

With the answer to ruling 24.2.2026 no. 49, the 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 following the non-performance of a shareholding purchase contract.

In the Agency's opinion, since these are sums received to compensate for damage other than the failure to sell the shareholdings due to the default, they should be classified among the contingent assets referred to in art. 88 paragraph 3 letter a) of the TUIR, as such suitable for determining a change in the agreed business income and net production value.

art. 11 Legislative Decree no. 13 of 12.2.2024
art. 21 Legislative Decree no. 13 of 12.2.2024
Answer to the Revenue Agency ruling 24.2.2026
no. 47 Answer to the Revenue Agency ruling
24.2.2026 no. 46 Answer to the Revenue Agency
24.2.2026 no. 45

Il Quotidiano del Commercialista of 25.2.2026 - **"The CPB is safe if the activities of professional and association are not assimilable"** - *Girinelli - Rivetti*

Il Sole - 24 Ore of 25.2.2026, p. 34 - **"The lease of a company does not cause the composition to lapse"** - *Dan - Ranocchi Italia Oggi of 25.2.2026, p. 34* - **"Concordato, if there is affinity it triggers cause of foreclosure"** - *Stancati Eutekne Guides - Assessment and sanctions* - **"Two-year arrangement with creditors"** - *Girinelli A., Rivetti P.*

Work

SOCIAL SECURITY

Pension measures - New features of Law 199/2025 (2026 Budget Law) - Clarifications (INPS Circular No. 19 of 25.2.2026)

With the circ. 25.2.2026 n. 19, INPS illustrated some innovations in the field of pensions introduced by the 2026 Budget Law (L. 199/2025), such as:
- the extension of the social APE;
- the special increase in minimum pensions;
- the incentive for the postponement of early retirement;
- the repeal of the use of supplementary pension benefits for the purpose of early retirement.

Extension of the social APE

Article 1, paragraphs 162 and 163 of Law 199/2025 has also extended for 2026 the possibility of accessing the social APE referred to in Article 1 , paragraphs 179 - 186 of Law 232/2016, i.e. the allowance paid by INPS to support the income of the worker from 63 years and 5 months of age until the age requirement for the old age pension is met.

In addition, the rule in question provides that the benefit cannot be combined with income from employment or self-employment, with the exception of that deriving from occasional self-employment, within the limit of € 5,000.00 gross per year.

On this point, INPS specifies that the subjects concerned (long-term unemployed, *caregivers*, 74% disabled and heavy workers) can apply for recognition of the conditions of access to the social APE within the terms of:

- 31.3.2026;

- 15.7.2026;

- 30.11.2026.

Increase in minimum pensions

Art. 1 co. 179 of Law 199/2025 also confirms for 2026 the special increase in "minimum" pensions, recognized in favor of people *over* 70 in conditions of hardship pursuant to art. 38 co. 1 of Law 448/2001.

In particular, the provision contained in the 2026 budget law provides for an increase of 260.00 euros per year for this year, or 20.00 euros for 13 months.

On the merits, the Social Security Institute informs that the increase in question is automatically recognized to those who are already entitled to the social increase and the related increase.

Extension of the incentive to postpone early retirement

Art. 1 co. 194 of Law 199/2025 provides for the possible attribution of the incentive to postpone retirement also for employees who, although accruing the requirements for early retirement by 31.12.2026, decide not to access it.

As a result of the exercise of this option, any obligation on the part of the employer to pay the IVS contributions of the employee's share ceases to exist, starting from the first useful deadline for retirement following the date of exercise of the aforementioned option.

With the same effect, the sum corresponding to the share of the contribution payable by the employee due to the social security institution, if the aforementioned option has not been exercised, is paid in full to the worker and, in relation to the same, the exclusion from the taxable amount pursuant to art. 51 par. 2 letter i-bis) of the TUIR applies.

It should be noted that the provision of the Budget Law only indicates the hypothesis of early retirement pursuant to Article 24 , paragraph 10 of Decree-Law 201/2011, as for 2026 the possibility of accessing the

flexible early pension regulated by Article 14.1 of Decree-Law 4/2019 (so-called "Quota 103") has not been extended. This was the second form of early retirement to which the incentive in question was linked.

However, INPS specifies, there is still the possibility of benefiting from the incentive for workers who have accrued the minimum requirements for access to early retirement by 31.12.2025 in "Quota

103".

Repeal of the use of supplementary pension benefits for pension purposes

Article 1 , paragraph 195 of Law 199/2025 amended Article 24 of Decree-Law 201/2011. repealing paragraph 7-bis and deleting the last sentence of paragraph 11.

In detail, the repealed paragraph 7-bis provided, as of 1.1.2025, at the request of the interested parties, for the possibility of calculating one or more annuity benefits of supplementary pension schemes to reach the threshold amount required for access to early retirement or old age pension in the contributory system.

On the other hand, the last sentence of the deleted paragraph 11 provided, for those who made use of the option referred to in the aforementioned paragraph 7-bis, an increase of 5 years, from 1.1.2025, and a further 5 years, from 1.1.2030, of the contribution requirement required for early retirement.

No extensions of the "Women's Option" and "Quota 103"

INPS points out that the 2026 Budget Law has not extended the provisions on early retirement, the so-called "women's option" referred to in art. 16, paragraph 1-bis of Decree-Law 4/2019, and the flexible early pension (so-called "Quota 103") referred to in art. 14.1 of the same Decree-Law 4/2019.

In any case, it is specified in the circular in question, the possibility of accessing these forms of early retirement remains unchanged for those who can assert the conditions in force before the 2026 Budget Law and the requirements provided for:

- 31.12.2024, for the women's option;
- 31.12.2025, for the pension in "Quota 103".

art. 1 co. 162 L. 30.12.2025 n. 199
INPS Circular No. 19 of 25.2.2026

The Quotidiano del Commercialista of 26.2.2026 - **"For the social APE first deadline set for 31 March"** - *Mamone*

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

Eutekne Guides - Social Security - **"Pensions - Early retirement"** - *Secci N.*

Eutekne Guides - Social Security - **"Pensions - Social APE"** - *Secci N.*

Protection and safety

SAFETY AT WORK

Construction site badge - Contract and subcontract - Licence with credits - Urgent measures in the field of health and safety at work (INL circ. 23.2.2026 n. 1)

With Circular 23.2.2026 no. 1, the National Labour Inspectorate (INL), following the previous note no. 609/2026, returned to examine the innovations introduced by Legislative Decree 159/2025 (conv. L. 198/2025), on health and safety at work.

Construction site badge

The obligation to equip employees with the new construction site badge, provided for by art. 3 of Legislative Decree 159/2025, supplements, by requiring the presence of a unique anti-counterfeiting code, what is already provided for by art. 18 par. 1 letter u) and 26 par. 8 of Legislative Decree 81/2008, which prescribe, in the context of the performance of activities under contract or subcontracting, to provide the personnel employed by the contractor or subcontractor with a special identification card accompanied by a photograph, containing the worker's personal details and the employer's name.

This new requirement, however, pursuant to art. 3 paragraph 3 of Decree-Law 159/2025, will be mandatory only after the Ministry of Labour has adopted the decree with which the concrete methods of implementation will be identified, with particular attention to the specific control and safety measures on construction sites and monitoring of labour flows through the use of technologies, as well as the types of information processed.

In addition, the INL has specified that, as for the credit license, the worksite badge will be kept by the operator "physically" on construction sites under contract and subcontract, public or private, regardless of the qualification of construction company. Then, again with a subsequent ministerial decree, the driving licence and construction *site badge* obligations will be extended to further areas of activity at higher risk.

Licence with credits

In addition to the aspects related to the cuts, already examined with note no. 609/2026, the Inspectorate recalls that from 31.10.2025, the date of entry into force of Legislative Decree 159/2025, the administrative sanction provided for those who operate without a credit license or with a license without the minimum threshold of 15 credits has increased.

Article 27, paragraph 11 of Legislative Decree 81/2008 provides, for both cases, for the application of an administrative sanction commensurate with 10% of the value of the works, with a minimum threshold that Legislative Decree 159/2025 raised to €12,000.00 from the previous €6,000.00. Therefore, whenever the value of the works cannot be determined, i.e. 10% of the same will be less than 12,000.00 euros, it will be the latter threshold that will constitute the reference for the sanctioning treatment, which will be applied in practice at 4,000.00 euros, i.e. one third of the maximum (or fixed amount), as provided for by art. 16 of Law 689/81, since it is not possible to apply Article 301-bis of Legislative Decree 81/2008.

The INL also provides clarifications regarding the suspension of the license, in cases where accidents occur resulting in the death of the worker or permanent, total or partial disability.

For the purposes of adopting the measure, the Inspectorate must rely on the objective and subjective elements of the case resulting from the reports drawn up by the public officials who intervened at the scene and in the immediate aftermath of the accident, in the exercise of their functions.

In this sense, Decree-Law 159/2025 provided that the competent Public Prosecutor's Offices must promptly transmit this essential information to the INL. This is without prejudice to what has already been specified by the Inspectorate itself in circular no. 4/2024: since it is also necessary to ascertain direct liability "*at least by way of gross negligence*", according to the criterion of "*more likely than not*", if such liability is not completely clear and requires further investigation that can only be carried out in the context of judicial proceedings, the suspension cannot be adopted.

Other news

The Inspectorate provides an overview of the numerous innovations introduced by Legislative Decree 159/2025 in the field of health and safety, concerning, among other things, prior notification, measures to prevent violent or harassing conduct, personal protective equipment (PPE), safety requirements for ladders, protection systems against falls from height, health surveillance and training.

With specific reference to the latter aspect, the INL highlighted the derogation introduced by art. 1-bis of Decree-Law 159/2025, which grants employers who carry out food and beverage administration services and those operating in the tourism-accommodation sector the term of 30 days to be able to complete the training and any specific training of employees. A fulfillment that, as a rule, must always be fulfilled in advance.

art. 1 to DL 31.10.2025 n. 159
art. 3 co. 3 DL 31.10.2025 n. 159
art. 3 DL 31.10.2025 n. 159
DL 31.10.2025 n. 159
National Labour Inspectorate Circular 23.2.2026 no. 1
National Labour Inspectorate Note 22.1.2026 no. 609
National Labour Inspectorate Circular 23.9.2024 no. 4

Il Quotidiano del Commercialista of 24.2.2026 - **"Construction site badge mandatory only after the implementing decree"** - *They pay*

Eutekne Guides - Jobs - **"Contract"** - *Pagano M.*

Eutekne Guides - Work - **"Safety at work - Points driving licence for temporary or mobile construction sites"** - *Mamone L.*

Read Highlights

TAX

MINISTERIAL DECREE OF THE MINISTRY OF ECONOMY AND FINANCE 13.1.2026

TAX

DIRECT TAXES - GENERAL PROVISIONS - DEDUCTIBLE EXPENSES - Deductibility from income total income tax of cash donations to the "Church of England" Association - Methods of implementation

In implementation of art. 8 co. 3 of the Constitution, with Law no. 240 of 29.12.2021, the agreement between the Italian State and the "Church of England" Association, which represents the Anglican Confession Church of England in Italy, stipulated on 30.7.2019, was approved.

Art. Article 14 of the aforementioned Law 240/2021 establishes that, starting from the 2022 tax period, individuals can deduct from their total income tax donations in cash to the "Church of England" Association, the entities controlled by it and local communities:

- intended for the purposes of worship, education, assistance and charity;
- up to the amount of 1,032.91 euros.

In implementation of this provision, this Ministerial Decree establishes the procedures for making the aforementioned donations, for the purposes of their deductibility from the total income tax.

Documentation required for the deduction of charitable donations

To be deductible for IRPEF purposes, the donations in question, made from 1.1.2022, must be:

- the certificate or receipt of payment into a postal current account in the name of the "Church of England" Association, containing the reason for the donation;
- in the case of making the donation by bank or postal transfer, or by other means of bank or postal payment, by the receipt issued to the customer certifying that the amount of the donation has been credited, for this reason, to the bank or postal current account in the name of the "Church of England" Association;
- in the case of disbursement by bank cheque, by the discharge receipt issued in the name of the "Church of England" Association on special printouts prepared and numbered by the said Association and containing: the progressive number of the receipt; the donor's surname, first name and municipality of residence; the amount of the donation; the reason for the donation. The receipt can be issued and signed not only by the legal representative of the "Church of England" Association in Italy, but also by other persons appointed by the same.

Preservation of documentation relating to donations

The persons who make the donations in question are required to keep and exhibit, upon request from the financial offices, the documents proving the donations themselves, until the expiry of the terms referred to in art. 43 of Presidential Decree 600/73.