DL 19.2.2026 n. 19 (so-called "PNRR") conv. L. 20.4.2026 n. 50 - Main changes

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1 INTRODUCTION

With Legislative Decree no. 19 of 19.2.2026, published in the *Official Gazette* no. 41 of 19.2.2026 and entered into force on 20.2.2026, further urgent provisions have been provided for the implementation of the National Recovery and Resilience Plan and on cohesion policies (the so-called "PNRR decree").

Legislative Decree no. 19 of 19.2.2026 was converted into Law no. 50 of 20.4.2026, published in the *Official Gazette no.* 91 of 20.4.2026 and entered into force on 21.4.2026, providing fornumerous changes compared to the original text.

The main changes contained in the converted Legislative Decree 19/2026 are analysed below.

2 INVOICING BY TEMPORARY GROUPS OF COMPANIES

Article 8, paragraph 3-bis of the converted Decree-Law 19/2026 amended Article 21, paragraph 4, letter a) of Presidential Decree 633/72, establishing that, among the transactions that can benefit from the deferred invoicing referred to in the aforementioned provision, are included the supply of goods and services subject to invoicing, by the company mandated by a temporary group of companies (RTI), in the name and on behalf of the individual associated companies, pursuant to art. 21, paragraph 2, letter n) of the same Presidential Decree 633/72.

It should be noted, in fact, that art. 21 paragraph 4 letter a) of Presidential Decree 633/72 admits that the supplies of goods and services resulting from specific documentation (e.g. DDT), carried out in the same calendar month to the same person, can be documented by means of a single deferred invoice, to be issued by the 15th day of the month following the execution of the transaction.

The amendment introduced by art. 8 par. 3-bis of the converted Decree-Law 19/2026 would seem to have the objective of simplifying the documentary obligations for temporary groupings of companies, allowing the company mandated by the temporary grouping to issue a single invoice, in the name and on behalf of the principal companies, by the 15th day of the month following that in which the transactions are carried out, thus admitting "*a unitary invoicing for all the companies involved*" (cf. dossier of the parliamentary services accompanying the bill converting Decree-Law 19/2026).

However, the principle would remain that, legally:

- the temporary grouping of companies does not in itself determine the organisation or association of the united economic operators;
- Each of the operators of the temporary consortium retains its autonomy for the purpose of managing other tax obligations and social security contributions.

3 IRPEF DEDUCTION FOR INVESTMENTS IN INNOVATIVE *START-UPS* "*DE MINIMIS*" - INVESTMENTS FROM 1.1.2025 TO 30.6.2025 - SUBMISSION OF THE *EX POST APPLICATION*

In order to access the 65% IRPEF deduction for investments in innovative *start-ups* under the "*de minimis*" regime pursuant to art. 29-bis of Decree-Law 179/2012, as an exception to the ordinary submission of the application before the investments are made pursuant to art. 5 co. 1 of the Ministerial Decree of 28.12.2020, art. 25 co. 5-quarter of the converted Decree-Law 19/2026 provided that for investments made from 1.1.2025 to 30.6.2025, the beneficiary company may submit the application even after the investment has been made, provided that it is not until 31.5.2026.

The amount of the investment made must be indicated in this application.

Verification of the "de minimis" ceiling by the MIMIT

Article 25, paragraph 5-quinquies of the converted Decree-Law 19/2026 provides that the Ministry of Enterprise and Made in Italy (MIMIT) verifies, through the National Register of State Aid (RNA), compliance by the

beneficiary of the "*de minimis*" ceiling, notifying the results of the assessment to both the beneficiary company and the investor and also notifying the Revenue Agency.

The negative outcome of the assessment is an obstacle to the recognition of the incentive.

4 SINGLE-JUDGE TAX JUDGE - EXTENSION OF JURISDICTION

Article 16, paragraph 1 of the converted Legislative Decree 19/2026 amended Article *4-bis* of Legislative Decree 546/92, raising thethreshold of competence of the single-judge judge to decide the tax dispute, which goes from the current value of €5,000.00 to €10,000.00.

For the defenders, nothing changes, as the assignment of the dispute to the single judge or to the panel is carried out by the President of the Court of Tax Justice of first instance, pursuant to art. 6 co. 1-bis of Legislative Decree 545/92.

Effective date

Article 16, paragraph 6 of the converted Decree-Law 19/2026 establishes that thenew threshold of €10,000.00 in the value of the dispute applies from appeals notified from 2.5.2026.

5 PROVISIONS ON SUPPLEMENTARY PENSION PROVISION

By means of art. 29 co. 11-bis of the converted Decree-Law 19/2026, the term of effect of the provision on supplementary pension referred to in art. 1 co. 201 letter c) of Law 199/2025 (2026 Budget Law) is postponed from 1.7.2026 to 31.10.2026.

5.1 VOLUNTARY TRANSFER TO ANOTHER FORM OF SUPPLEMENTARY PENSION SCHEME

With the aforementioned provision of the 2026 Budget Law, art. 14 paragraph 6 of Legislative Decree 252/2005, relating to the right of the worker to the payment to the new supplementary pension form chosen by him – as part of the possibility of transferring the individual position from one complementary form to another – of the provisions relating to the new portions of severance pay and any contributions payable by the employer.

In fact, the clause according to which the right to such payments is due within the limits andaccording to the procedures laid down by collective labour contracts or agreements, including company agreements, is deleted.

Adaptation of COVIP instructions

By the new deadline of 31.10.2026, the Pension Funds Supervisory Commission (COVIP) will have to adapt its instructions on the matter.

5.2 UNCHANGED PROVISIONS

For the other provisions on supplementary pensions, referred to in the aforementioned Article 1, paragraph 201 of Law 199/2025, the effective date from 1.7.2026 remains unaffected, as does the obligation for the Pension Funds Supervisory Commission (COVIP) to adapt its instructions on the matter by that date.

In particular, it refers to:

- the increase, from the 2026 tax period, to €5,300.00 of the annual limit for the deductibility of contributions, with the consequent adjustment of the recovery mechanism in the first 5 years of participation in the supplementary pension scheme;

- the increase in the maximum amount that can be paid in the form of a lump sum from 50% to 60% of the amount, except in the case where the conversion into an annuity of at least 70% of the amount produces an amount of less than 50% of the social allowance, a hypothesis that allows the full payment in capital;
- the new methods of flexible decumulation of the supplementary pension position, such as the fixed-term annuity anchored to ISTAT life expectancy, scheduled withdrawals within predetermined limits and the split payment of the amount for a minimum period of 5 years, with the maintenance of the sums managed by the fund and the devolution of the remainder to the beneficiaries in the event of death;
- the coordination of the aforementioned changes with a coherent tax regime, assimilating fixed-term annuities and withdrawals to the treatment of benefits in the form of a lump sum and establishing, for fractional payments, the application of a withholding tax of 20%, which can be reduced to a minimum of 15% depending on the length of membership (reduction of 0.25% for each year of membership exceeding the fifteenth), as well as extending the limits of transferability, sequestrability and attachment provided for compulsory pensions to the main supplementary benefits.

6 CHANGES TO THE SINGLE AND UNIVERSAL ALLOWANCE FOR DEPENDENT CHILDREN

Article 7-bis of the converted Legislative Decree 19/2026 has made numerous changes to Legislative Decree 230/2021, intervening on the requirements for the recognition of the single and universal allowance (AUU) for children and dependents and the related payment methods.

6.1 MODIFICATION OF THE REQUIREMENTS FOR THE GRANTING OF THE SINGLE ALLOWANCE

In relation to the requirements for the recognition of the single and universal allowance, as a result of the amendments to art. 1 and 3 of Legislative Decree 230/2021:

- references to the joint requirements of citizenship, residence and residence are deleted;
- the requirement that EU citizens and their family members hold the right of residence or the right of permanent residence is removed;
- the possibility of requesting the single and universal allowance is introduced, as an alternative to the requirements of residence and domicile in Italy, also for holders of an employment contract or self-employed persons who involve registration with a compulsory social security management according to Italian legislation and are up to date with the payment of the social security contributions due;
- the requirement that required residence in Italy for at least two years, even if not continuously, or the holding of a permanent or fixed-term employment contract of at least six months duration is eliminated;
- it is provided that, for the sole purpose of awarding the single and universal allowance,children residing in another Member State of the European Union who are fiscally dependent pursuant to the Italian legislation in force are also considered.

6.2 CALCULATION OF THE ALLOWANCE AND APPLICATION BY WORKERS NOT RESIDENT IN ITALY

As a result of the amendments to art. 6 of Legislative Decree 230/2021, the following is provided:

- the commensuration of the payment of the single and universal allowance to the actual duration of residence, domicile or work performed in Italy, without prejudice to compliance with the requirements indicated in Article 3 above for the recognition of the benefit;

- for workers not resident in Italy, the submission of the application for a single and universal allowance for the duration of the work performance; for these subjects, it is also provided that the application is, in any case, renewed annually starting from 1 March of each year.

7 PAPER RECEIPTS FOR DIGITAL PAYMENTS - REPLACEMENT BY BANK DOCUMENTATION

Art. 8 par. 1 of the converted Decree-Law 19/2026 provides for a simplification in the storage of accounting records and documents. More specifically, it is provided that the communications sent to customers and the documentation provided, including in digital format, by banks and financial intermediaries can be used instead of paper receipts issued by terminals (so-called POS) enabled for payment by credit card, debit card, prepaid card or other digital method, provided that the same:

- contain information relating to the individual transactions carried out;
- are kept for 10 years in the manner referred to in art. 2220 of the Italian Civil Code.

In essence, the obligation to store paper receipts (other than invoices, receipts and tax receipts) generated by terminals enabled for payments by credit, debit, prepaid card or other digital method (e.g. digital *wallets* and *mobile payments*) is no longer required, which can be replaced by bank documentation with the required requirements and duly stored.

8 ACQUISITION OF DATA RELATING TO THE ISEE THROUGH THE-NATIONAL DIGITAL DATA PLATFORM

Art. 6 co. 1 of the converted Decree-Law 19/2026 introduces a simplification in access to some subsidized social benefits that depend on the ISEE (the discipline of which is contained in the Prime Ministerial Decree 5.12.2013 no. 159, as amended by the Prime Ministerial Decree 14.1.2025 no. 13, while the model and instructions have been updated with the Ministerial Decree 2.3.2026 no. 3).

In particular, schools, universities, municipalities and other public administrations competent to grant subsidized social benefits, however denominated, automatically acquire from INPS, through the national digital data platform (PDND), the data relating to the ISEE strictly necessary for the granting of the subsidized social benefit (pursuant to Article 43 of Presidential Decree 28.12.2000 n. 445).

By virtue of the automatic acquisition, it will no longer be necessary, for the purpose of the aforementioned subsidized services, to present the ISEE to the body or administration.

9 AMENDMENTS TO ADMINISTRATIVE PROCEDURES

Art. 5 of the converted Decree-Law 19/2026 makes several changes, among other things, to the administrative procedures for the formation of silence-consent and to the administrative regime of communication.

The decree also regulates the procedures for the installation of advertising media along the roads.

9.1 SILENCE-ASSENT

In relation to the silence-consent in proceedings at the request of the parties, it is provided that the formation of the silence-consent is not affected by the Administration's right to acquire information or documentary integrations, suspending the terms for one time only and for a period not exceeding 30 days.

Furthermore, the silence-consent is not formed if the competent Administration has not received the application or if the latter lacks the essential elements to identify the object and reasons for the requested measure.

Receipt certifying the acceptance of the application

Still on the subject of silence-consent, the Administration becomes automatic, and no longer at the request of the private individual, the sending by the Administration of the receipt certifying the acceptance of the application for silence-consent. The measure also applies to procedures not yet electronicized, in which the certificate is sent to the PEC or ordinary mail address indicated in the application, within 10 days from the date of formation of the silence-consent; if this deadline has elapsed unnecessarily, the certificate is replaced by a declaration by the private individual, or by the qualified designer.

9.2 ADMINISTRATIVE REGIMES FOR PRIVATE ACTIVITIES

For private activities for which the administrative regime of communication is envisaged:

- the provisions on checks on the veracity of declarations referred to in art. 71 and 72 of Presidential Decree no. 445 of 28.12.2000 apply;
- in the event of a false declaration or false certification of the requirements, there is the forfeiture of any benefits resulting from the measure issued on the basis of the untruthful declaration, as well as the prohibition of carrying out the activity started on the basis of the communication;
- where there are irregularities or omissions that can be detected ex officio, art. 71 co. 3 of Presidential Decree 445/2000 applies, according to which, if the interested party does not regularise or complete the declaration, the procedure is not followed.

9.3 ADMINISTRATIVE REGIME FOR ROADSIDE ADVERTISING MEDIA

Pursuant to art. 5 co. 2 of the converted Legislative Decree 19/2026, the placement of advertising media (referred to in art. 23 of Legislative Decree 30.4.92 no. 285 - Highway Code) along the roads, including on private land, or in view of them - with the exception of the traffic islands of channeled intersections, where the installation of any installation other than the prescribed signs is prohibited - is subject exclusively to the presentation of a SCIA at the Single Desk for Productive Activities (SUAP) of the reference municipality.

The SCIA must be supplemented by a certification by a qualified technician certifying its compliance with legal requirements.

Non-municipal roads

If the road belongs to a body other than the Municipality, the SUAP transmits the SCIA to the body that owns the road so that it can carry out checks and communicate any reasoned proposals for the adoption of the measures.

Restricted areas

It continues to be necessary to issue prior authorization for installations in areas subject to historical-artistic or landscape constraints.

10 ESTABLISHMENT OF THE NATIONAL DIGITAL REGISTRY OF SEAFARERS

Article 11, paragraph 1, letter e) of Legislative Decree 19/2026, converted, through the insertion of the new Article 62-sexies in Legislative Decree No. 82 of 7.3.2005 (Digital Administration Code),

provides for the establishment, at the Ministry of Infrastructure and Transport, of the National Digital Registry of Seafarers (ANGEMAR).

10.1 PURPOSE

ANGEMAR is aimed at the unitary, digital and interoperable management of data relating to the professional career, qualifications, embarkations and qualifications and certifications of seafarers, also for the purpose of placement and monitoring of the maritime labour market.

The platform in question therefore replaces the registries, registers and archives provided for by current legislation, including those provided for by the Navigation Code referred to in RD 30.3.42 no. 327, by the regulation referred to in Presidential Decree 15.2.52 no. 328 and by the regulation referred to in Presidential Decree 18.4.2006 no. 231.

10.2 TECHNICAL ASPECTS

Technically, ANGEMAR will be integrated with the services of the National Digital Data Platform (PDND) and will allow the feeding, updating and consultation of data by seafarers' registration offices, seafarers' staff, shipowners and authorised training centres as well as international contracted entities for the parts of their respective competence.

Implementing provisions

The implementing provisions of ANGEMAR will be established by one or more decrees of the Minister of Infrastructure and Transport.

Transitional discipline

Pending full operation, ANGEMAR will provide a temporary IT service:

- for the entry of essential data and information by seafarers and authorised training centres;
- according to the procedures that will be defined by a directorial decree of the Ministry of Infrastructure and Transport.

10.3 ISSUE OF THE NAVIGATION BOOKLET

It is established that, within 180 days of the full operation of ANGEMAR, the navigation logbook, referred to in art. 122 of RD 30.3.42 n. 327, will be:

- issued on the basis of the information contained in the same digital registry;
- also made available through the Italian Digital Wallet System - IT-Wallet System.

11 *PRIVACY* - NOTIFICATION OF PERSONAL DATA BREACHES - SPECIFIC PROCEDURE FOR MICRO-ENTERPRISES

Article 12, paragraph 1 of the converted Legislative Decree 19/2026, by inserting Article *2-quaterdecies.1* in Legislative Decree No. 196 of 30.6.2003, introduces a specific procedure for notification of personal data breaches, which can be used by companies with fewer than five employees.

This requirement is provided for by Article 33 of EU Regulation No. 679 of 27.4.2016 (the so-called "GDPR"), according to which in the event of a personal data breach, the data controller must notify the competent supervisory authority (i.e., the Privacy Guarantor) of the breach without undue delay.

Implementing provisions

The procedure reserved for micro-enterprises will be governed by a provision of the Privacy Guarantor, which, in order to provide support to the parties required to notify, must provide:

- the use of guided self-assessment tools;
- A simplified support channel.