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APRIL 2026: KEY COMPLIANCE REQUIREMENTS21

1	<p>OBLIGATION TO CONNECT POS TERMINALS AND TELEMATIC RECORDERS - OPERATIONAL CLARIFICATIONS</p> <p>In a notice published on 5 March 2026, the Italian Revenue Agency announced that, as of that date, the <i>web</i> service enabling the connection between POS terminals and electronic cash registers, or the 'Online Commercial Document' <i>web</i> procedure, is available on the 'Fatture e Corrispettivi' portal. To assist operators with this new requirement, the Agency has published its website a set of FAQs, which were last updated on 25 March 2026.</p>
1.1	<p>REGULATORY FRAMEWORK</p> <p>The obligation to link electronic payment instruments with payment certification instruments is provided for in Article 2(3) of Legislative Decree 127/2015 and came into force on 1 January 2026. It requires merchants who certify payments via commercial documents to notify the Revenue Agency of the link between POS data and from the certification tools (see Revenue Agency provision no. 424470 of 31 October 2025).</p>
1.2	<p>COMMUNICATION DEADLINES</p> <p>For POS terminals already active as at 1 January 2026 or activated in January 2026, the notification must be made by 20 April 2026.</p> <p>For POS terminals activated after 31 January 2026, however, the pairing notification must be made from the sixth day of the second month following the month in which the payment instrument became available and by the last working day of the same month.</p>
1.3	<p>OPERATIONAL CLARIFICATIONS</p> <p>Below are the latest clarifications provided by the Italian Revenue Agency, as part of a series of FAQs published on its website.</p> <p><i>Erroneous exclusion of a POS from the list</i></p> <p>As part of the <i>web</i> service for connection, it is possible to view the list of connectable POS terminals. Where the merchant does not recognise ownership of the POS terminal or intends to exclude it from the list because it is not subject to connection, they may do so using a specific function (POS closure). In the event of erroneous exclusion, it is possible to re-enter the identification data using the manual entry function.</p> <p>Franchising</p> <p>In the case of a <i>franchised</i> outlet where the POS is registered in <i>the franchisor's name</i> whilst the electronic cash register is registered under the franchisee's VAT number, the connection must still be made. However, as the POS is not automatically visible in the connection service, the business owner must add it using the manual entry function.</p> <p><i>Payment by cheque or bank transfer</i></p> <p>In the case of payment by cheque, whether a bank cheque or a cashier's cheque, the commercial document must indicate that this is a form of cash payment.</p> <p>However, in the case of a bank transfer, the document must state 'electronic payment'. This also applies where the payment is not made directly by the customer but via a subsequent bank transfer by the company providing the consumer credit.</p> <p><i>Failure to credit</i></p> <p>Merchants who cannot find the <i>link</i> to the "POS device connection" service on the Invoices and Payments portal must check that they are registered as a merchant on the portal and, if not, register via the "Registration" service.</p> <p><i>Electronic payment following delivery of goods</i></p> <p>If, in the case of a sale of goods, the electronic payment of the consideration takes place after the delivery of the goods themselves, the merchant must issue a commercial document marked "Unpaid".</p>

<p><i>continue</i> <i>d</i></p>	<p>Mobile devices</p> <p>The “Mobile device” classification in the <i>web</i> service must be used exclusively in cases where the electronic cash register is always used in mobile mode and cannot be registered to a specific local unit.</p> <p>It must not, however, be used if the trader, whilst providing services directly at customers’ homes and collecting payments via various POS terminals, possesses a single electronic cash register located at the company’s premises. In such cases, the address of the local unit where the cash register is located must be indicated.</p>
<p>2</p>	<p>ELECTRONIC INVOICING - UPDATE TO TECHNICAL SPECIFICATIONS</p>
	<p>On 31 March 2026, the Italian Revenue Agency published the new version of the technical specifications for electronic invoicing (version 1.9.1), specifying that the new rules are applicable from 15 May 2026.</p>
<p>2.1</p>	<p>CHECKS ON THE TAX CODE FOR VAT GROUPS</p> <p>Among the reasons for the update is the introduction of a new check on the ‘Tax Code’ field of the recipient or client in the electronic invoice, where this data relates to a VAT Group.</p> <p>In particular, if the VAT number is not provided, the system checks that the tax code belongs to one of the group members. If the code is present but belongs to the VAT Group and not to one of the participants, the <i>file</i> is rejected with error code “327”. It should be noted, in fact, that when invoicing supplies or services to a VAT Group, the supplier must indicate the tax code of the individual purchaser as communicated by the group representative or the participants (Article 3(2) of Ministerial Decree 6 April 2018).</p>
<p>2.2</p>	<p>EXEMPT REMUNERATION IN AMATEUR SPORT</p> <p>Another update concerns the introduction of a new code to be entered in the “AltriDatiGestionali” block to identify the exempt income of sports workers.</p> <p>In essence, to include on the invoice a reference to remuneration relating to amateur sports activities as referred to in Article 36(6) of Legislative Decree 36/2021, which is exempt up to €15,000.00 per year, the “Data type” field can be populated with the string “ESENZSPORT”.</p>
<p>2.3</p>	<p>ACCREDITATION PROCEDURES AND RECIPIENT CODES</p> <p>Finally, further amendments to the technical rules concern:</p> <ul style="list-style-type: none"> • accreditation procedures for <i>web service</i> and SFTP channels; • the maximum number of recipient codes available (which increases from 100 to 300).
<p>3</p>	<p>ELECTRONIC INVOICING – INDICATION OF THE PRODUCT IDENTIFICATION CODE FOR PRODUCTS FOR WHICH ONE OF THE SINGLE NATIONAL COMMISSIONS FOR AGRICULTURAL SUPPLY CHAINS IS ACTIVE</p>
	<p>By Revenue Agency Provision No. 93628 of 18 March 2026, the obligation was implemented to indicate, in electronic invoices relating to products for which one of the single national commissions for agricultural supply chains is active, the relevant identification code.</p>
<p>3.1</p>	<p>OBLIGATION TO INDICATE THE ‘CUN CODE’</p> <p>Until 31 December 2028 (a deadline extended by Article 15(3-<i>ter</i>) of Decree-Law 200/2025), electronic invoices relating to products in the agri-food supply chain, for which one of the Single National Commissions (CUN) referred to in Article 6-<i>bis</i> of Decree-Law 51/2015 is active, must include an identification code for each product covered by the transaction (Article 3(7-<i>bis</i>) of Decree-Law 63/2024, introduced by Article 33 of Law 182/2025).</p> <p>This applies, in particular, to products from the pig farming sector and the rabbit, egg and durum wheat sectors.</p> <p>The requirement to include the aforementioned identification code is intended to ensure transparency in commercial relations within the supply chain.</p>
<p>3.2</p>	<p>METHOD OF INDICATING THE “CUN CODE”</p> <p>Revenue Agency Provision No. 93628 of 18 March 2026, which implements this requirement, stipulates that in the electronic invoice transmitted via the Exchange System (SdI), section 2.2.1.16 “Other Management Data” must be completed, stating:</p>

<p><i>continued</i></p>	<ul style="list-style-type: none"> • in field 2.2.1.16.1 “DataType”, the text “CUN”; • in field 2.2.1.16.2 “TextReference”, the product identification code (so-called “CUN code”). <p>The “CUN code” can be found in the list published on the website of the Ministry of Agriculture, Food Sovereignty and Forestry (www.masaf.gov.it).</p>
<p>3.3</p>	<p>COMMUNICATION OF DATA TO THE COMPETENT SINGLE COMMISSION</p> <p>The data contained in the XML file of the electronic invoice, relating to the product’s “CUN code”, unit of measurement, quantity and total price, are transmitted to the technical secretariat of each National Single Commission via Borsa merci telematica italiana S.c.p.A. (B.M.T.I. S.c.p.A.).</p> <p>The transmission will take place on a weekly basis, in anonymous form, via the “National Digital Data Platform”.</p> <p>On the basis of the data received, the Single National Commissions shall prepare specific information <i>reports</i> (Article 6(2) of Ministerial Decree No. 72 of 31 March 2017).</p> <p>It should be noted, in fact, that these Commissions are responsible for determining the price quotations that commercial operators may use as a reference in contracts.</p>
<p>4</p>	<p>PAYBACK ON MEDICAL DEVICES - CALCULATION OF VAT ON THE AMOUNT PAID - RECOVERY OF THE TAX</p>
	<p>In Legal Advisory No. 7 of 31 March 2026, the Italian Revenue Agency provided operational guidance on how to recover the VAT included in the amount paid as a <i>payback</i> by medical device suppliers.</p> <p>These suppliers were able to fulfil their obligations under the legislation for the years 2015, 2016, 2017 and 2018 by paying, by 9 September 2025, an amount equal to 25% of the sums specified in the regional and provincial measures, thereby enabling them to recover the VAT included in the sums paid.</p>
<p>4.1</p>	<p>RIGHT TO RECOVER VAT INCLUDED IN THE PAYBACK</p> <p>Pursuant to Article 9-ter of Decree Law No. 78 of 19 June 2015, companies that supply medical devices to the Regional National Health Service must bear part of the cost of exceeding the regional spending limit for the purchase of such devices.</p> <p>The Regions and Autonomous Provinces are responsible for “<i>notifying medical device suppliers of the amount of VAT on the sum to be paid, calculating the VAT on the basis of the invoices issued by those suppliers to the National Health Service and taking into account the different VAT rates applicable to the goods purchased</i>” (Article 9(1-bis) of Decree-Law 34/2023).</p> <p>Article 9 of Decree Law 34/2023:</p> <ul style="list-style-type: none"> • allows the VAT included in the <i>payback</i> amount to be deducted by separating it out; • stipulates that the right to recover the tax arises at the time of payment and must be exercised by issuing “<i>a specific accounting document</i>” (to be retained in accordance with Article 39 of Presidential Decree 633/72), which sets out the details of the measures giving rise to the obligation to make up the shortfall. <p>Thanks to Article 7 of Decree-Law 95/2025, medical device companies have been able to fulfil the aforementioned obligations by paying, by 9 September 2025, an amount equal to 25% of the sums originally due, thereby precluding “<i>any further legal action relating to the obligation to pay the amounts</i>” relating to the relevant financial years.</p>
<p>4.2</p>	<p>CALCULATION OF RECOVERABLE VAT</p> <p>An association representing businesses subject to compliance has drawn the attention of the tax authorities to the fact that, in many cases, the Regions and Autonomous Provinces have provided only the <i>payback</i> amounts inclusive of VAT, contrary to the provisions of Article 9(1-bis) of Decree-Law 34/2023.</p> <p>Given that the original invoices had been issued applying different rates , in the circumstances described above it was virtually impossible to identify</p>

<p><i>continued</i></p>	<p>which specific invoices had contributed to exceeding the spending limit and were actually attributable to the <i>payback</i> scheme.</p> <p>The Revenue Agency emphasises that in the present case, the companies, having made the payment in September 2025, “<i>presumably following a preliminary verification of the amount requested</i>”, should have retained the relevant sales invoices.</p> <p>Pending a specific communication from the Regions and/or autonomous Provinces, this would allow the tax to be determined analytically using a percentage allocation criterion by rate.</p> <p>In practical terms, to determine the recoverable VAT, it is first necessary to calculate, for each VAT rate, the proportion of the relevant turnover relative to the total turnover. If, for example, in 2015 Company X sold devices to Region Y for a total turnover of €1,000.00, of which €200.00 was subject to a 4% VAT rate and €800.00 to a 22% VAT rate, it follows that “<i>20 per cent of total turnover was generated by applying VAT at 4 per cent, whilst 80 per cent was generated at a VAT rate of 22 per cent</i>”.</p> <p>Assuming that the <i>payback</i> amounts to €100.00, €20.00 is subject to the 4% rate, whilst €80.00 is subject to the 22% rate. By deducting the relevant tax (€0.77 and €14.43 respectively) from the amounts of €20.00 and €80.00, we find the VAT to be deducted is €15.20 for the year 2015.</p>
<p>4.3</p>	<p>INTERNAL ADJUSTMENT NOTE</p> <p>In response to the applicant association, which sought confirmation that the accounting document was to be issued internally and not transmitted via the SdI, the Revenue Agency replied that in order to recover the VAT, it is necessary to issue a downward adjustment note “<i>intended exclusively for internal use</i>”, given that there is no correspondence between the original purchasing entity and the Region or Autonomous Province to which the <i>payback</i> is due.</p> <p>If the document is issued in 2025, it must be recorded in accordance with Article 25 of Presidential Decree 633/72, as it must be included in determining the VAT recovered in the relevant periodic settlement. The amount must be entered in line VP4 of the LIPE with a negative sign, and then included in line VE25 of the VAT return for 2025. However, if the document is issued in the first four months of 2026 (i.e. by the deadline for submitting the 2026 VAT return for 2025), it should be included in the relevant periodic settlement and included in the 2027 VAT return for 2026, in accordance with the same rules as those applicable to ordinary credit notes.</p>
<p>5</p>	<p>FLAT-RATE SCHEME – REVENUE AND REMUNERATION LIMITS – REFUNDED AMOUNTS – EFFECTS</p> <p>Any fees received or revenue earned by a self-employed professional or entrepreneur do not count towards the €85,000 threshold for the purposes of remaining within the flat-rate scheme provided for under Law 190/2014, where such sums were paid in error and subsequently refunded to the client, even if the refund takes place in the following tax period; the clarification from the Revenue Agency, contained in the response to ruling no. 68 of 6 March 2026, overturns the interpretation previously put forward by the Tax Authorities in its response to ruling no. 26 of 10 February 2026.</p>
<p>5.1</p>	<p>PREVIOUS GUIDANCE</p> <p>In the aforementioned response to tax ruling 26/2026, it was argued that, within the limit of €85,000.00, the following fell within the scope, in the absence of contrary indications, “<i>any remuneration received or income earned by the professional/entrepreneur, including amounts subsequently returned to the client/customer (because, for example, in whole or in part, they were originally not due due to an error in their calculation)</i>”.</p> <p>Consequently, the receipt of remuneration in excess of the amount due, resulting in the €85,000.00 threshold being exceeded in 2024, would have led to exclusion from the flat-rate scheme from the following year (i.e. 2025), regardless of the return of part of the remuneration during the year following due to an error committed by a third party.</p>

5.2	<p>NEW GUIDELINES</p> <p>In its response to tax ruling request 68/2026, the Italian Revenue Agency has revised the interpretation set out in the aforementioned response to tax ruling request 26/2026; in particular, it is now clarified that where remuneration has been unduly received as a result of an error committed by the client in paying sums that were not fully due, it is necessary, for the purposes of complying with the €85,000.00 threshold, <i>“the remuneration actually due to the person adopting the Flat-Rate Scheme, assessing, on a case-by-case basis, the circumstances that allow for the identification of both the existence of errors (such as, for example, in invoicing) and the actions taken to remedy them”</i>.</p> <p>In other words, sums erroneously received by the taxpayer as a result of a legal and economic classification applied by the client which subsequently proved to be incorrect, and which were in fact repaid <i>in full</i> in the following year, are not relevant for the purposes of verifying compliance with the threshold of €85,000.00 in revenue and remuneration; Consequently, if the exceeding of this threshold is due exclusively to sums erroneously received and subsequently repaid by the taxpayer, there is no exclusion from the flat-rate scheme.</p>
6	<p>CORRECTION OF ACCOUNTING ERRORS - ERROR COMMITTED BY A COMPANY SUBSEQUENTLY MERGED - METHOD OF TAX RECOGNITION OF THE CORRECTION</p>
	<p>The Italian Revenue Agency's ruling No. 89 of 31 March 2026 clarified that, pursuant to the provisions of Article 2504-bis(1) of the Italian Civil Code and Article 172(4) of the Consolidated Income Tax Law (TUIR) regarding the effects of a merger, where a company has committed an accounting error in a financial year and is subsequently merged, the acquiring company must be considered entitled to correct the error.</p>
6.1	<p>NEW PROVISIONS OF LEGISLATIVE DECREE 192/2025</p> <p>In the present case, where the error (consisting of the failure to recognise a cost) was committed by the acquired company in 2024 and corrected by the acquiring company in 2025, the new (and more restrictive) tax rules on the correction of accounting errors introduced (for IRES purposes, in Article 83(1-ter) of the TUIR and, for IRAP purposes, in Article 5(5-bis) of Legislative Decree 446/97) by Legislative Decree 192/2025, with effect from corrections recorded in the financial statements for financial years commencing on or after 1 January 2025.</p> <p>Therefore, given that, in the case under consideration, the error is classified as 'material' in accordance with the guidelines of OIC Document 29 (§ 46), the conditions for the application of the so-called "simplified correction procedure" do not exist; this procedure provides for the tax recognition of the income components recorded in the financial statements in the financial year in which the correction is made, without the need to submit a supplementary tax return relating to the tax period in which the error was made.</p>
6.2	<p>METHOD OF TAX RECOGNITION OF THE CORRECTION</p> <p>Where the conditions for applying the simplified procedure are not met, the acquiring company may correct the error only by submitting, in the name and on behalf of the acquired company, a supplementary tax return (in this case, in favour of the taxpayer) relating to the tax year in which the error was made (2024), in accordance with Article 2(8) of Presidential Decree 322/98, within the limitation period for the power of assessment (in line with the provisions of Revenue Agency Circular No. 31 of 24 September 2013, § 4).</p> <p>Where the conditions are met, any excess tax paid may be used in the tax return relating to the tax period in which the error is corrected (in this case, 2025) pursuant to Article 2(8-bis) of Presidential Decree 322/98.</p> <p>This method of correction (and of utilising the excess tax paid) is applicable applicable for both IRES and IRAP purposes.</p>
6.3	<p>PENALTY REGIME</p> <p>Where the inaccuracy of the return filed for IRES and IRAP purposes is solely the result of the accounting error described, <i>“only the filing of a return</i></p>

<p><i>supplementary</i></p>	<p><i>supplementary return entirely in the taxpayer's favour shall not be subject to any penalty" (Revenue Agency Resolution No. 82 of 24 December 2020, reiterated, amongst others, in the responses to tax rulings No. 518 of 18 October 2022 and No. 469 of 28 November 2023).</i></p> <p>Otherwise, the penalty referred to in Article 1(4) of Legislative Decree 471/97 shall apply.</p> <p>It is understood that, as indicated in Revenue Agency Resolution 82/2020, where an amended return is filed to correct errors or omissions, whether to the taxpayer's advantage or disadvantage, and the final result of such return is in any case a higher tax credit, pursuant to Article 8 of Legislative Decree 471/97, an administrative penalty of between €250.00 and €2,000.00 is instead payable.</p> <p>This is without prejudice to the application of the reductions provided for in Article 13 of Legislative Decree 472/97 regarding voluntary correction, provided the relevant conditions are met.</p>																																																								
<p>7</p>	<p>BUILDINGS CLASSIFIED IN CADASTRE GROUP 'D' NOT REGISTERED IN THE LAND REGISTER - APPROVAL OF COEFFICIENTS FOR THE CALCULATION OF IMU AND IMPI FOR 2026</p>																																																								
	<p>By Ministerial Decree of 6 March 2026, published in the <i>Official Gazette</i> No. 62 of 16 March 2026, the Ministry of Economy and Finance has updated, with reference to the year 2026, the coefficients for calculating the taxable base, for IMU purposes, of buildings classifiable in cadastral group D (properties "for special purposes", for production, industrial and commercial needs, such as factories or hotels), which are at the same time:</p> <ul style="list-style-type: none"> • not registered in the Land Registry; • wholly owned by businesses; • accounted for separately (Article 1(746) of Law 160/2019). 																																																								
<p>7.1</p>	<p>COEFFICIENTS FOR 2026 These coefficients are summarised in the following table.</p>																																																								
	<table border="1"> <thead> <tr> <th data-bbox="322 1032 847 1070">YEAR</th> <th data-bbox="847 1032 1375 1070">COEFFICIENT</th> </tr> </thead> <tbody> <tr><td>2026</td><td>1.01</td></tr> <tr><td>2025</td><td>1.03</td></tr> <tr><td>2024</td><td>1.02</td></tr> <tr><td>2023</td><td>1.00</td></tr> <tr><td>2022</td><td>1.15</td></tr> <tr><td>2021</td><td>1.25</td></tr> <tr><td>2020</td><td>1.25</td></tr> <tr><td>2019</td><td>1.25</td></tr> <tr><td>2018</td><td>1.28</td></tr> <tr><td>2017</td><td>1.31</td></tr> <tr><td>2016</td><td>1.29</td></tr> <tr><td>2015</td><td>1.28</td></tr> <tr><td>2014</td><td>1.27</td></tr> <tr><td>2013</td><td>1.27</td></tr> <tr><td>2012</td><td>1.29</td></tr> <tr><td>2011</td><td>1.35</td></tr> <tr><td>2010</td><td>1.37</td></tr> <tr><td>2009</td><td>1.38</td></tr> <tr><td>2008</td><td>1.44</td></tr> <tr><td>2007</td><td>1.48</td></tr> <tr><td>2006</td><td>1.52</td></tr> <tr><td>2005</td><td>1.57</td></tr> <tr><td>2004</td><td>1.66</td></tr> <tr><td>2003</td><td>1.72</td></tr> <tr><td>2002</td><td>1.78</td></tr> <tr><td>2001</td><td>1.82</td></tr> <tr><td>2000</td><td>1.88</td></tr> </tbody> </table>	YEAR	COEFFICIENT	2026	1.01	2025	1.03	2024	1.02	2023	1.00	2022	1.15	2021	1.25	2020	1.25	2019	1.25	2018	1.28	2017	1.31	2016	1.29	2015	1.28	2014	1.27	2013	1.27	2012	1.29	2011	1.35	2010	1.37	2009	1.38	2008	1.44	2007	1.48	2006	1.52	2005	1.57	2004	1.66	2003	1.72	2002	1.78	2001	1.82	2000	1.88
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	1993	2.22
	1992	2.24
	1991	2.28
	1990	2.39
	1989	2.50
	1988	2.61
	1987	2.83
	1986	3.04
	1985	3.26
	1984	3.48
	1983	3.70
	1982	3.91
7.2	<p>DETERMINATION OF THE TAXABLE BASE</p> <p>Until the request for the allocation of the cadastral income is made, the IMU taxable base for the buildings in question is determined, as at the start of each calendar year (or, if later, the date of acquisition), by reference to the 'historical' purchase or construction costs recorded in the accounts (Article 1(746) of Law 160/2019). These costs must:</p> <ul style="list-style-type: none"> • be treated on a gross basis, excluding depreciation; • include, amongst other things, the cost of the land and incremental expenses (see Ministry of Economy and Finance No. 6/DF of 28 March 2013). <p>Ministerial coefficients</p> <p>To calculate the taxable base for IMU, it is also necessary to 'discount' the aforementioned 'historical' costs, applying the coefficients updated annually by ministerial decree (for the year 2026, Ministerial Decree of 6 March 2026 has been adopted). In particular:</p> <ul style="list-style-type: none"> • for purchase or construction costs, reference must be made to the year in which they were incurred , on the basis of which the applicable ministerial coefficient is identified; • for incremental costs, reference must instead be made to their recognition at the end of the financial year, meaning that those incurred during the year are recognised in the following financial year, and it is precisely with reference to the following financial year that the applicable ministerial coefficient must be identified. <p>Leased properties</p> <p>The aforementioned criteria for determining the taxable base for IMU purposes also apply if the properties with the characteristics described above are <i>leased</i>.</p> <p>In this case, paragraph 746 of Article 1 of Law 160/2019 specifies that "<i>the value is determined on the basis of the landlord's accounting records, and the landlord is obliged to provide the tenant</i>" (the party liable for IMU pursuant to Article 1, paragraph 743 of Law 160/2019) "<i>all the data necessary for the calculation</i>".</p>	
7.3	<p>REQUEST FOR ASSIGNMENT OF THE CADASTRAL INCOME</p> <p>Following the request for the attribution of the cadastral income, the "ordinary" methods for determining the taxable base for IMU purposes must also be applied to Group D buildings, in place of the aforementioned valuation criteria, to be calculated:</p> <ul style="list-style-type: none"> • taking as a reference the cadastral income revalued by 5%; • by multiplying said revalued income by the coefficients established by Article 1(745) of Law 160/2019 (the multiplier is 65 for buildings classified in cadastral group D, with the exception of buildings classified in cadastral category D/5, for which it is instead 80). 	

7.4	<p>RELEVANCE FOR IMPI PURPOSES</p> <p>The coefficients set out in the Ministerial Decree also apply to determining the value of offshore platforms and regasification terminals, which forms the taxable base for the purposes of the property tax on offshore platforms (IMPI) referred to in Article 38(2) of Decree-Law 124/2019 (this provision refers to the previously applicable Article 5(3) of Legislative Decree 504/92, currently replaced by the aforementioned Article 1(746) of Law 160/2019).</p>
8	<p>NON-COMMERCIAL ENTITIES - RECOVERY OF ICI RELATING TO THE PERIOD 2006-2011 - EXTENSION OF DECLARATION AND PAYMENT DEADLINES - ESTABLISHMENT OF TAX CODES</p> <p>Article 16-bis of Decree-Law 131/2024 set out the rules for the recovery of unlawful State aid relating to the ICI exemption enjoyed, in the period from 2006 to 2011, by non-commercial entities (NCEs) that carried out the institutional activities referred to in Article 7(1)(i) of Legislative Decree 504/92 (such as educational, accommodation, etc.) but in a commercial manner.</p> <p>The Prime Ministerial Decree of 26 March 2026, published in <i>the Official Gazette</i> No. 75 of 31 March 2026, has extended the deadlines for the obligations prescribed by the recovery procedure, setting:</p> <ul style="list-style-type: none"> • 30 September 2026 (instead of 31 March 2026) as the deadline for submitting the for the 2006–2011 ICI recovery; • 30 October 2026 (instead of 30 April 2026) as the deadline for payment of the ICI subject to recovery. <p>Furthermore, Revenue Agency Resolution No. 12 of 24 March 2026 set out the procedures for paying the ICI subject to recovery and established the relevant tax codes.</p>
8.1	<p>PARTIES REQUIRED TO COMPLY</p> <p>Non-commercial entities are required to submit the return if, in at least one of the years 2012 and 2013:</p> <ul style="list-style-type: none"> • submitted the IMU/TASI ENC return indicating a tax liability exceeding €50,000.00 per annum; • or which, in any case, were required to pay (including following an assessment by the local authorities) an amount exceeding €50,000.00 per annum for the same taxes and tax years. <p>Entities exempt from payment</p> <p>Non-commercial entities meeting the above requirements are also required to pay the ICI subject to recovery, unless the conditions for exemption set out in Article 16-bis(2) of Decree-Law 131/2024 (to be indicated in the return) apply, such as, for example, compliance with the ‘de minimis’ aid thresholds in force in the year to which the ICI to be recovered.</p>
8.2	<p>DETERMINATION OF THE ICI SUBJECT TO RECOVERY</p> <p>The declaration must specify the amounts subject to ICI recovery (which correspond to the ICI exemption enjoyed by the non-commercial entity in breach of the rules on State aid). This amount must be determined using a ‘hybrid’ rule, in that:</p> <ul style="list-style-type: none"> • on the one hand, the taxable base, the multipliers and the rate to be applied are those relating to the year to which the recovered ICI refers (if the rate established for that year cannot be identified, the average rate of 5.5 per thousand applies); • however, with regard to all other elements, the IMU rules in force in 2013 must be applied (account must therefore be taken of Article 91-bis of Decree-Law 1/2012 and Ministerial Decree 200/2012, which limited the exemption in question to properties where public bodies carry out institutional activities on a non-commercial basis, providing, in the event of ‘mixed’ use of the property, the determination of the taxable base using the proportional criteria set out in Article 5 of Ministerial Decree 200/2012). <p>Any ICI already paid by the ENC, in relation to the same municipality and the year subject to recovery, must be deducted from the sum thus determined.</p>

<p><i>continued</i></p>	<p>Calculation of interest Interest must then be applied to the amount thus obtained, to be calculated using exclusively the <i>web</i> application available on the Department of Finance’s website. Interest accrues:</p> <ul style="list-style-type: none"> • until the date of submission of the return; • or, in the case of payment by instalments, until the deadline for submitting the return (or the subsequent date of submission of the late return).
<p>8.3</p>	<p>SUBMISSION OF THE RETURN The return for the recovery of ICI for 2006–2011:</p> <ul style="list-style-type: none"> • must be submitted by 30 September 2026; • must be completed using the declaration form and instructions set out in the Ministerial Decree of 4 February 2026; • must be submitted via the Entratel or Fisconline electronic services (including through an authorised intermediary as referred to in Article 3(3) of Presidential Decree 322/98); • it is a single return covering all properties owned within the national territory during the period 2006–2011.
<p>8.4</p>	<p>PAYMENT OF ICI SUBJECT TO RECOVERY By 30 October 2026 (30 days from the deadline for submitting the return), unless there are grounds for exemption from payment as referred to in Article 16-bis(2) of Decree-Law 131/2024, ENC’s required to submit the return must also pay the ICI subject to recovery (including the related interest):</p> <ul style="list-style-type: none"> • to the local authorities where the properties subject to recovery are located; • in accordance with the provisions of Article 17 of Legislative Decree 241/97, using form F24 (or F24 ‘Public Bodies’ – F24EP), applying the relevant tax codes and complying with the completion instructions set out in Revenue Agency Resolution No. 12 of 24 March 2026. <p>Payment by instalments If the sums subject to recovery (including interest) exceed €100,000.00, the ENC may request payment in four equal quarterly instalments (this option must be indicated by completing section D of the return).</p>
<p>9</p>	<p>THIRD SECTOR ENTITIES - RUNTS-RELATED PROCEDURES - METHODS OF COMPLETION - NEW DEVELOPMENTS</p>
	<p>Ministerial Decree No. 2 of 13 January 2026, published in <i>the Official Gazette</i> No. 66 of 20 March 2026, amending Ministerial Decree No. 106 of 15 September 2020 No. 106, introduced several changes regarding the procedure for registration in the RUNTS and the management of subsequent procedures. Subsequently, Ministerial Decree No. 36 of 31 March 2026 updated the and data formats attached to Ministerial Decree 106/2020.</p>
<p>9.1</p>	<p>INTRODUCTION OF DELEGATION The most significant change is the possibility for the legal representative of the entity to delegate a trusted person to manage the procedures relating to the RUNTS. The delegation may be limited to the completion and submission of applications to the RUNTS, or may also extend to the relevant signing. The delegation may relate to applications for registration, amendments, cancellations, accreditation to the ‘five per thousand’ scheme and the filing of financial statements.</p>
<p>9.2</p>	<p>OTHER CHANGES As highlighted by the Ministry of Labour in its press release of 23 March 2026, the other changes introduced by Ministerial Decree No. 2 of 13 January 2026 concern, in particular:</p> <ul style="list-style-type: none"> • the change to the deadline for filing financial statements; • the annual updating of company data; • procedures for acquiring legal personality; • removal from the RUNTS; • the transfer of assets; • channels of communication with the RUNTS;

<i>continued</i>	<ul style="list-style-type: none"> the committees; <i>standard</i> model articles of association.
9.3	<p>EFFECTIVE DATE As clarified by the Ministry of Labour in its press release of 23 March 2026, the new RUNTS features relating to Ministerial Decree No. 2 of 13 January 2026 will come into effect 9 April 2026, due to the necessary adaptation of the IT system.</p>
10	<p>THIRD SECTOR ORGANISATIONS - AGGREGATED CASH ACCOUNTING REPORT - ADOPTION OF THE TEMPLATE</p> <p>By Ministerial Decree of 18 February 2026, published in <i>the Official Gazette</i> No. 67 of 21 March 2026, the Ministry of Labour has adopted the model for the aggregate cash-based financial statement for third sector entities with revenue not exceeding €60,000.00, in accordance with Article 13 (2-bis) of Legislative Decree 117/2017.</p>
10.1	<p>STRUCTURE OF THE TEMPLATE This model follows the format used in the cash-based accounts, by listing:</p> <ul style="list-style-type: none"> expenditure and revenue in opposing columns; comparative figures for the previous financial year; a breakdown of amounts into activity categories the calculation of sectional results in terms of surplus/deficit. <p>Unlike the cash-based statement, however, only the main headings are shown, without details of their components.</p>
10.2	<p>EFFECTIVE DATE In accordance with Article 3 of Ministerial Decree 18 February 2026, the aggregate cash-based statement template may be used “<i>from the preparation of the financial statements for the financial year in progress at the date of publication</i>”, i.e. from the current financial year to 21 March 2026.</p>
11	<p>AMATEUR SPORTS ASSOCIATIONS - ACCREDITATION FOR THE ‘FIVE PER THOUSAND’ OF IRPEF FOR 2026 - SUBMISSION OF APPLICATIONS</p> <p>In press release no. 12 of 10 March 2026, the Revenue Agency outlined the procedures and deadlines for submitting applications:</p> <ul style="list-style-type: none"> to access the allocation of the ‘five per thousand’ of IRPEF for the 2026 financial year; by amateur sports associations.
11.1	<p>AMATEUR SPORTS CLUBS Amateur sports associations that meet the relevant requirements, are newly formed or are not included in the permanent list published on the CONI website, must submit their application for registration electronically:</p> <ul style="list-style-type: none"> to CONI, using the application available on both the CONI website and the of the Revenue Agency; by 10 April 2026. <p><i>Request for correction of any errors</i> By 30 April 2026, the association’s legal representative may request the relevant local CONI office to correct any registration errors identified in the provisional list published by 20 April 2026.</p> <p><i>Publication of the final list</i> The final list will be published on the CONI website by 10 May 2026.</p>
11.2	<p>ENTITIES REGISTERED WITH THE RUNTS Entities registered with RUNTS and included in the permanent list referred to in Article 8 of the Prime Ministerial Decree of 23 July 2020 are not required to take any further action.</p> <p><i>Accreditation by 10 April 2026</i> In the event that no application for accreditation for the ‘five per thousand’ scheme was made at the time registration with RUNTS, the organisation may in any case apply for accreditation subsequently, by 10 April of each year, in order to access the contribution from the current year onwards.</p>

<i>continued</i>	The application for registration may therefore be made via the RUNTS portal by 10 April 2026.
11.3	<p>LATE REGISTRATION</p> <p>Amateur sports associations and other bodies meeting the relevant requirements may register for the 'five per thousand' scheme for the 2026 financial year even after the deadline of 10 April 2026, by taking advantage of the specific regularisation procedure referred to in Article 2(2) of Decree-Law 16/2012 (so-called 'remissione <i>in bonis</i>'): </p> <ul style="list-style-type: none"> • by submitting the application by 30 September 2026, provided they meet the requirements as at on 10 April 2026; • by paying a sum of €250.00 as a penalty, using the F24 ELIDE form, with tax code '8115', without being able to offset this against any available tax or social security credits tax or social security credits.
12	<p>TELEPHONE EXPENSES CONSTITUTING CONTRACT COSTS – DEDUCTIBILITY</p>
	<p>In its response to tax ruling request No. 71 of 9 March 2026, the Italian Revenue Agency stated that costs relating to telephone and data transmission services recharged to customers as part of a complex service are fully deductible from the company's business income, contributing in full to the formation of business revenue, provided there is an adequate analytical system allowing for a clear distinction between such costs (costs for 'business purposes') and those for mixed use.</p> <p>Therefore, according to the Revenue Agency, in such cases, fixed-line, mobile and data transmission costs, constituting project-based costs to be included in the comprehensive service provided to customers, are not subject to the 80% deductibility limit provided for in Article 102(9) of the TUIR, provided they are not capable of mixed use and are directly attributable to operating revenue contributing to the determination of taxable income.</p> <p>The conclusions of the Revenue Agency also apply to costs incurred by individual permanent establishments.</p>
13	<p>CONVERSION OF A PROFESSIONAL ASSOCIATION INTO A PARTNERSHIP - REALLOCATION OF EXCESS WITHHOLDING TAX BY THE PARTNERS</p>
	<p>Where the withholding taxes attributed by way of pass-through from the partnership or professional association exceed the needs of the partner or member, the Revenue Agency, in Circular No. 56 of 23 December 2009, established that the partner or member may reallocate the excess withholding tax, remaining after deduction from their own IRPEF due, to the collective entity.</p> <p>In relation to the conversion of a professional association into a professional partnership (STP) in the form of a limited liability company (srl), with effect from 1 January 2026, the Revenue Agency, in its response to tax ruling No. 85 of 26 March 2026, clarified that:</p> <ul style="list-style-type: none"> • the right of a member to re-transfer excess withholding tax is independent of the from a professional association to an STP taking effect from the start of the following tax period; • the members of the professional association, once they have utilised the withholding tax within the REDDITI PF 2026 form relating to the 2025 tax year, may then reallocate any remaining amount to the association; • this amount must, in turn, be indicated in the return relating to the tax period prior to the conversion, or in the last return that the professional association is required to file (in this case, the REDDITI SP 2026 form, relating to the 2025 tax period); • if any part of the tax deductions transferred back to the professional association should exceed the taxes owed by the association itself, these withholdings, in the form of a tax credit, may be used as a set-off by the STP resulting from the conversion.

14	<p>OBLIGATIONS REGARDING THE VERIFICATION OF WITHHOLDING TAX IN CONTRACTS AND SUBCONTRACTS - EXEMPTION WHERE A DURF IS PRESENT - CLARIFICATIONS ON THE CALCULATION OF PAYMENTS</p>
	<p>The Italian Revenue Agency's response to tax ruling request No. 63 of 3 March 2026 provided further clarification regarding the determination of payments recorded in the tax account for an amount not less than 10% of the total revenue or remuneration, for the purposes of the non-application of the obligations to verify the payment of withholding tax on income from employment and similar sources, in the context of contracts and subcontracts, as established by Article 17-bis of Legislative Decree 241/97.</p>
14.1	<p>REQUIREMENTS FOR EXEMPTION</p> <p>Article 17-bis(5) of Legislative Decree 241/97 provides for the exemption from the aforementioned verification obligations where the contractor, assignee or subcontractor notifies the client, attaching the relevant certification, that the following requirements were met on the last day of the month preceding the deadline for the payment of withholding tax:</p> <ul style="list-style-type: none"> • it has been in business for at least 3 years, is in compliance with its reporting obligations and has made, during the tax periods to which the tax returns submitted in the last three years relate, total payments recorded in the tax account amounting to no less than 10% of the total revenue or remuneration resulting from those returns; • has no tax assessments, enforceable assessments or debit notices issued to tax collection agents in respect of income tax, IRAP, withholding tax and social security contributions for amounts exceeding €50,000.00, for which payments are still due or no suspension measures have been issued. For the purposes of this requirement, tax rolls, enforceable assessments or debit notices in respect of which the taxpayer has requested and obtained instalment plans that have not lapsed are not taken into account. <p>The aforementioned reliability requirements must be certified by the Revenue Agency, in accordance with the provisions of the relevant provision no. 54730 of 6 February 2020, through the issue of the Single Document of Tax Compliance (DURF).</p>
14.2	<p>PAYMENTS ARISING FROM FRIENDLY NOTICES</p> <p>In its response to tax ruling request No. 63 of 3 March 2026, the Revenue Agency clarified that payments made following informal notices issued following automated checks of tax returns, pursuant to Articles 36-bis of Presidential Decree 600/73 and 54-bis of Presidential Decree 633/72, may be included in the total payments recorded in the tax account for the purposes of calculating the 10% threshold of the amount of revenue or remuneration for the purposes of issuing the DURF. Payments must be made within the relevant three-year period, i.e. the period between the start and end dates of the tax periods to which the last three submitted.</p>
15	<p>REGULATION OF CONTROLLED FOREIGN COMPANIES (CFC) - OPTIONAL SIMPLIFIED CALCULATION REGIME - NEW IMPLEMENTING PROVISION</p>
	<p>Revenue Agency Circular No. 106520 of 31 March 2026 sets out the new procedures for exercising the option referred to in Article 167(4-ter) of the TUIR regarding the CFC regime, replacing those set out in the previous circular No. 213637 of 30 April 2024, in order to take account of the amendments made to Article 167 of the TUIR by Article 4 of Decree-Law No. 84 of 17 June 2025 No. 84 (converted into Law No. 108 of 30 July 2025).</p>
15.1	<p>OPTIONAL REGIME FOR VERIFYING THE EFFECTIVE TAX RATE</p> <p>Pursuant to paragraphs 4-ter and 4-quater of Article 167 of the TUIR, as an alternative to the provisions of paragraph 4(a) regarding the calculation of the effective tax rate, controlling entities, with regard to the non-resident controlled entities referred to in paragraphs 2 and 3, may pay, in accordance with Articles 7 and 8 of Directive 2016/1164/EU, an amount equal to 15% of the net accounting profit for the financial year calculated without taking into account the taxes that contributed to determining that figure, the write-down of assets and provisions for risks and charges.</p>

<p><i>continued</i></p>	<p>In essence, this is an optional scheme designed to simplify the calculation of the effective tax liability of the foreign controlled entity, both in terms of the tax base and the tax rate. Furthermore, this option allows the income of the foreign subsidiary to be excluded from the parent company's accounts through the 'pass-through' method.</p> <p>According to the wording of paragraph 4-ter of Article 167 of the TUIR introduced by Decree Law 84/2025, the amount in question:</p> <ul style="list-style-type: none"> • is always calculated with reference to the net accounting profit for the financial year in proportion to the share of profits held, directly or indirectly, by the controlling entity, determined in accordance with the procedures set out in the same Article 167 of the TUIR; • is explicitly considered non-deductible for income tax and IRAP; • meets the condition required by letter a) of paragraph 4 of Article 167 of the TUIR (appropriate effective taxation), including for the purposes of taxing dividends received by shareholders.
<p>15.2</p>	<p>NEW CONCEPT OF OPTION</p> <p>Compared with the previous measure, it is worth noting the different definition of the term "option": whilst Article 1(4) of the "old" measure defined it as the right to apply a 15% substitute tax, "<i>regardless of the verification of the subsidiary's effective foreign tax rate for the purposes of the CFC rules</i>", Article 1(5) of the new provision defines the option as the right to "<i>adopt a simplified method for calculating the subsidiary's effective tax rate</i>", by paying an amount equal to 15% of the net accounting profit for the financial year.</p>
<p>15.3</p>	<p>EXERCISE OF THE OPTION</p> <p>The option for the simplification in question is applicable by the parent company in respect of all subsidiaries that jointly satisfy the following conditions:</p> <ul style="list-style-type: none"> • generate more than one-third of their income classified as "<i>passive income</i>", according to the categories set out in letter b) of paragraph 4 of Article 167 of the TUIR; • they prepare financial statements that are audited and certified by professionals authorised to do so in the foreign country in which they are located, the results of which are used by the auditor of the resident parent company for the purposes of the opinion on the annual or consolidated financial statements. <p>This option may be exercised by the "ultimate" parent company within in the FC section of the REDDITI form and takes effect from the tax year covered by the return.</p>
<p>15.4</p>	<p>DURATION OF THE OPTION</p> <p>Provided the control requirement remains in place, the option for the simplified calculation method in question is valid for three financial years of the controlling entity and is irrevocable.</p> <p>At the end of the three-year period, the option is deemed to be tacitly renewed for the following three-year period unless it is revoked, in accordance with the procedures and time limits laid down for the notification of the option.</p> <p>Revocation is possible at the end of each three-year period.</p>
<p>15.5</p>	<p>PROFITS OF SUBSIDIARIES</p> <p>With regard to the profits of subsidiaries for which the option has been exercised, the regime governing profits distributed by the subsidiary is completely revised. In fact:</p> <ul style="list-style-type: none"> • the previous implementing provisions stated, in Article 6, that the net accounting profit subject to the substitute tax was excluded from the controlling entity's income at the time of distribution (with the consequent exclusion of the tax credit for taxes paid by the subsidiary); • Article 7 of the new provision establishes, however, that the distributed profit is of a as non-preferential profit and is therefore taxed in accordance with Articles 47 and 89 of the TUIR (in the most common case of parent companies that are limited companies, up to a limit of 5% of the relevant amount), with a consequent entitlement to a foreign tax credit, even if within the limits set out in Article 165(10) of the TUIR.

<p>15.6</p>	<p>MONITORING OF TAX VALUES</p> <p>Through the tax value monitoring option, it is permitted to carry forward the so-called 'tax attributes' (tax losses, ROL surpluses, etc.) already utilised by the non-resident entity for future use in reducing the income generated by the same entity in the event of application of the CFC regime <i>pursuant to</i> Article 167 of the TUIR.</p> <p>Compared to Provision 213637/2024, the new provision coordinates the monitoring of tax values and the exercise of the option differently: in fact, the provision stating that the obligation to track tax values ceases for the controlling entity that has exercised the option has been removed. It is confirmed, however, that where, whilst the option is in force, the controlling entity has not tracked tax values, it may opt to monitor them again upon revocation or termination of the option: in such a case, foreign tax losses accrued prior to the exercise of the option are not taken into account, assuming values of zero as the starting points.</p>
<p>16</p>	<p>CHARITABLE DONATIONS IN SUPPORT OF SCIENTIFIC RESEARCH THAT MAY BE DEDUCTED FROM IRPEF OR IRES INCOME - IDENTIFICATION OF BENEFICIARIES - UPDATE</p>
	<p>Article 14(1)-(6) of Decree-Law No. 35 of 14 March 2005, converted into Law No. 80 of 14 May 2005, as amended by Article 99(3) of Legislative Decree No. 117 of 3 July 2017 (Third Sector Code), provides for the deduction from income for IRPEF and IRES purposes, up to 10% of the total declared income and up to a maximum amount of €70,000.00 per annum, of donations in cash and in kind made to recognised foundations and associations:</p> <ul style="list-style-type: none"> • whose statutory purpose is the conduct or promotion of scientific research ; • identified by decree of the President of the Council of Ministers. <p>In implementation of this provision, the Prime Minister's Decree of 8 January 2026 (published in <i>the Official Gazette</i> No. 65 of 19 March 2026) identified the recognised foundations and associations to which the aforementioned deductibility for IRPEF and IRES purposes applies.</p> <p>The new list, attached to this measure:</p> <ul style="list-style-type: none"> • replaces the one approved by the Prime Ministerial Decree of 9 October 2023 (published in <i>the Official Gazette</i> No. 269 of 17 November 2023); • contains 192 entities compared to the previous 247. <p>Repeal of the tax relief from the 2026 tax year</p> <p>Article 14(1)-(6) of Decree-Law 35/2005, as amended by the aforementioned Article 99(3) of Legislative Decree 117/2017, applies until the tax year in progress as at 31 December 2025 (the 2025 tax year, for those on a calendar-year basis).</p> <p>From the tax year following that in progress as at 31 December 2025 (the 2026 tax year, for entities operating on a calendar-year basis), following the full implementation of the Third Sector reform, the tax relief in question will be repealed (Articles 102(2)(h) and 104(2) of Legislative Decree 117/2017, as amended by Article 8(1)(b) of Decree-Law 84/2025).</p> <p>The new list referred to in the Prime Ministerial Decree of 8 January 2026 is therefore applicable until the tax period in progress as at 31 December 2025, namely:</p> <ul style="list-style-type: none"> • the 2025 tax year, for entities with a 'calendar-year' tax year; • the 2025–2026 tax year, for 'non-calendar-year' taxpayers.
<p>17</p>	<p>TAX CREDIT FOR CERTIFIED INCUBATORS FOR INVESTMENTS IN INNOVATIVE START-UPS - PROCEDURES AND DEADLINES FOR SUBMITTING APPLICATIONS</p>
	<p>By Ministerial Decree of 13 March 2026, the Ministry of Enterprise and <i>Made in Italy</i> has set out the procedures and deadlines for submitting applications for the tax credit reserved for certified incubators and accelerators that invest in the capital of innovative <i>start-ups</i> either directly or through collective investment undertakings (OICRs) or other companies that invest predominantly in innovative <i>start-ups</i> (Article 32 of Law 193/2024 and Ministerial Decree of 26 May 2025).</p>

<p>17.1</p>	<p>DETERMINATION OF THE INCENTIVE The tax credit is equal to 8% of the eligible investment. The maximum amount of the eligible investment is €500,000.00 for each tax year, with effect from 2025. Furthermore, the investments must be maintained for at least 3 years, failing which the</p>
<p>17.2</p>	<p>METHODS AND DEADLINES FOR SUBMITTING THE NOTIFICATION The application for the tax credit must be submitted to Invitalia:</p> <ul style="list-style-type: none"> • from 10.00 am on 30 March 2026, until the available funds are exhausted (amounting to €1.8 million per year); • by certified email (PEC) tocreditoimpostaincubatori@postacert.invitalia.it ; • by completing the approved application form, which must be digitally signed by the legal representative of the applicant incubator or accelerator.
<p>18</p>	<p>REVITALISATION OF ‘STAFF HOUSES’ – GRANTING OF CAPITAL SUBSIDIES – SUBMISSION OF APPLICATIONS</p> <p>The Ministry of Tourism, by Ministerial Decree No. 41452 of 23 March 2026, has set the deadlines for the submission of applications for capital grants aimed at supporting investments for the creation, redevelopment or modernisation, in terms of energy efficiency and environmental sustainability, of accommodation provided by employers to workers in the tourism, hospitality and catering sectors, to ensure they have suitable accommodation during their working hours (so-called “staff houses”), governed by Article 14 of Decree-Law No. 95 of 30 June 2025 (converted into Law No. 118 of 8 August 2025), Title II of the Ministerial Decree of 18 September 2025 and Ministerial Decree No. 11768 of 30 January 2026.</p> <p>Applications for access to the incentives in question must be submitted by potential beneficiaries:</p> <ul style="list-style-type: none"> • from 12.00 on 2 April 2026; • and until 17.00 on 5 May 2026. <p>Applications must be submitted exclusively via the online procedure, accessible in the specific section dedicated to the subsidy scheme on the managing body’s <i>website</i> (www.invitalia.it), in accordance with the procedures set out in Article 7 of Ministerial Decree No. 11768 of 30 January 2026 No. 11768.</p>
<p>19</p>	<p>COMPANY REGISTER - OBLIGATION TO NOTIFY THE REGISTER OF THE DIRECTORS’ CERTIFIED E-MAIL ADDRESSES - STAMP DUTY</p> <p>In its response to tax ruling no. 67 of 6 March 2026, the Italian Revenue Agency clarified that the communication of the certified email address to the Companies Register, carried out by the company director, is exempt from stamp duty.</p>
<p>19.1</p>	<p>REGULATORY FRAMEWORK – OBLIGATION TO PROVIDE A DIGITAL ADDRESS</p> <p>Article 5(1) of Decree Law 179/2012 (as last amended by Article 13(3) of Decree Law 159/2025) has extended the obligation to provide the Companies Register with a certified email address (PEC), or rather, a digital address (as referred to in Article 1(1)(n-ter) of Legislative Decree 82/2005), to “<i>the sole director or the managing director or, failing that, the Chairman of the Board of Directors of companies incorporated as limited companies</i>”.</p> <p>The sole director, the managing director or, failing that, the Chairman of the Board of Directors of companies incorporated as legal entities are required to notify the Companies Register of their own certified email address (PEC), which must not be the same as that of the company.</p>
<p>19.2</p>	<p>REQUEST FOR A RULING</p> <p>With reference to these provisions, the applicant is writing to the tax authorities to ask whether the exemption from stamp duty, provided for in Article 16(6) of Decree-Law 185/2008 for notifications of registration in the Companies Register of the digital domicile (and any subsequent changes thereto) submitted by companies also applies to the notification of the certified email address made by directors pursuant to Article 5(1) of Decree-Law 179/2012.</p>

19.3	<p>EXTENSION OF THE EXEMPTION FROM STAMP DUTY</p> <p>In its response 67/2026, the Italian Revenue Agency, on the basis of a logical and systematic interpretation, extends the stamp duty exemption provided for in Article 16(6) of Decree Law 185/2008 for the notification of the company's certified email address, to the communication of their own certified email addresses by directors pursuant to Article 5(1) of Decree-Law 179/2012, given the identical <i>rationale</i> behind the aforementioned obligations and the identical nature of the registration required in both cases.</p> <p>The Agency notes, however, that the exemption from stamp duty applies exclusively to communications regarding digital addresses issued by the administrators specifically identified in Article 5(1) of Decree-Law 179/2012, whilst it does not apply to communications issued by other parties, or to communications which, in addition to the indication of the digital domicile, also contain additional content.</p>
20	<p>FEES COLLECTED BY A THIRD PARTY - CERTIFICATION PROCEDURES</p> <p>In its response to tax ruling request No. 83 of 23 March 2026, the Italian Revenue Agency provided clarification regarding the certification obligations for payments in the specific case where a company makes an area of its point of sale available to a business partner so that the latter can provide its services to customers.</p>
20.1	<p>THE CASE IN QUESTION</p> <p>In this specific case, the partner provided beauty treatments and the shop manager would have collected the payments on their behalf, subsequently passing them on net of a commission. The host company therefore intended to record the payments collected via its own electronic cash registers, issuing the relevant commercial document.</p> <p>However, given that the partner in question, whilst operating within the host company's sales outlet, carried out the business on its own account, with its own employees and under its own responsibility, the Agency rules out the possibility that the payments could be certified by another party.</p>
20.2	<p>CERTIFICATION OBLIGATION</p> <p>The obligation to issue a tax certificate, in fact, falls on the party carrying out the activities referred to in Article 22 of Presidential Decree 633/72; therefore, it is that party who must be equipped with a cash register, issuing commercial documents bearing their own VAT number, and not the shopkeeper who, although collecting the payments, is not a party to the transaction.</p> <p>However, the option to document transactions by means of an invoice remains, a third party to issue them in accordance with Article 21 of Presidential Decree 633/72.</p>
21	<p>INTRA-COMMUNITY SUPPLIES INVOLVING PROCESSING - PROOF OF EXIT OF GOODS - COMMENCEMENT OF THE TIME LIMIT</p> <p>The response to Revenue Agency ruling no. 65 of 4 March 2026 examined the conditions for providing proof of transport abroad within 90 days in the case of an intra-Community supply, with transport at the purchaser's expense, where the goods have been subject to processing before being dispatched to another Member State of the European Union.</p>
21.1	<p>SANCTION REGIME</p> <p>Article 2 of Legislative Decree 87/2024, with effect from 1 September 2024, has extended the penalty regime, previously applicable to export supplies where transport or dispatch is at the purchaser's expense, to intra-Community supplies under the VAT exemption regime.</p> <p>Pursuant to Article 7(1) of Legislative Decree 471/97, therefore, a penalty equal to 50% of the VAT is currently applicable to intra-Community supplies exempt from VAT under Article 41(1)(a) of Presidential Decree 633/72 where the goods, transported by the purchaser, have not arrived in the Member State of destination within 90 days of delivery.</p>
21.2	<p>THE CASE IN QUESTION</p> <p>In the present case, prior to dispatch abroad, the Italian supplier undertook a lengthy manufacturing process, such that it is crucial to determine from which point the 90-day period provided for, for penalty purposes, under Article 7(1) of Legislative Decree 471/97 should be calculated, in order to provide proof of the transport or dispatch of the goods to another Member State of the European Union.</p>

<p><i>continued</i></p>	<p>As clarified by the Italian Revenue Agency, the period begins on the date the goods are handed over to the carrier, once processing and assembly have been completed, for the purpose of their “final dispatch” to another EU Member State. More specifically, the 90-day period in question begins on the date on which the goods are handed over to a third party for transport or dispatch to the other Member State, as documented by a transport document (DDT) or CMR or by other means of proof identified by national and EU regulations and relevant practice (see Revenue Agency Circular No. 12 of 12 May 2020).</p>
<p>21.3</p>	<p>METHODS FOR RECOVERING THE REGULARISATION TAX The penalty referred to in Article 7(1) of Legislative Decree 471/97 does not apply if, within 30 days following the expiry of the aforementioned 90-day period, the condition of the transport of the goods to another EU Member State does not occur and the VAT is paid, regularising the invoice that had been issued under the non-taxable regime (by issuing a credit note). The Revenue Agency specifies that the supplier retains the right to recover the VAT paid upon regularisation, should proof be provided that the goods have left the national territory, even after the expiry of the 90-day period. The tax may be recovered by means of a downward adjustment note or by submitting a refund application pursuant to Article 30-ter of Presidential Decree 633/72.</p>
<p>22</p>	<p>VAT GROUP – HOW TO USE THE ANNUAL CREDIT In its response to tax ruling request no. 88 of 30 March 2026, the Italian Revenue Agency provided clarification on how a VAT Group should utilise the credit shown in its annual tax return. In this specific case, the applicant was the Group representative and also acted as the consolidating company for IRES purposes. Anticipating a significant credit balance for the VAT Group in the annual return for 2025, the representative proposed to transfer at least part of this VAT credit to the tax consolidation group, indicating the amount in the appropriate line VX6 of the tax return form. The Revenue Agency, however, did not agree with the solution proposed by the applicant, noting that the structure of the VAT Group, which constitutes an autonomous taxable person for tax purposes, prevents the ‘horizontal’ offsetting of its credit against debts incurred by one of its members, even if that member is the group representative (Article 4(4) of Ministerial Decree 6 April 2018). In fact, offsetting can only take place for debts and corresponding credits existing between the same parties, whereas in this specific case there would be a difference in legal personality between the entity accruing the credit (the group) and the entity accruing the debt to the tax authorities (an individual participant). Ultimately, the Agency states that the annual credit of the VAT Group may only be claimed as a refund where the conditions are met (Article 30 of Presidential Decree 633/72), or be assigned to third parties (including individual group members) pursuant to Article 6(5) of Ministerial Decree of 6 April 2018.</p>
<p>23</p>	<p>SHORTENING OF ASSESSMENT TIME LIMITS - TRACEABILITY OF RECEIPTS AND PAYMENTS The Italian Revenue Agency’s ruling No. 77 of 12 March 2026 ruled out the possibility of availing oneself of the two-year reduction in the time limits for tax assessment for a VAT-registered person who purchased revenue stamps for an amount exceeding 500.00 , paid for in cash.</p>
<p>23.1</p>	<p>CONDITIONS FOR THE PREFERENTIAL REGIME Article 3(1) of Legislative Decree 127/2015 provides that the limitation periods for tax assessments, both for direct tax purposes and for VAT purposes, may be reduced by two years for taxpayers:</p> <ul style="list-style-type: none"> • identified, in Article 1 of the same decree, as “<i>taxable persons for value added tax [...] for supplies of goods and services carried out between persons resident or established within the territory of the State</i>”;

<p>continues</p>	<ul style="list-style-type: none"> who guarantee, in the manner defined by Ministerial Decree of 4 August 2016, the traceability of payments received and made in relation to transactions exceeding €500.00. <p>The reduction in limitation periods, applicable solely to business and self-employment income, does not apply, in respect of each tax period, to taxpayers who have made or received even a single payment using means other than those traceable, as identified by the aforementioned Ministerial Decree.</p> <p>The preferential scheme may only be granted to VAT-registered businesses that document all outgoing transactions by issuing electronic invoices via the Sdl and/or by electronically storing and electronically submitting daily sales data</p>
<p>23.2</p>	<p>EXCLUSION OF CASH PAYMENTS</p> <p>As stated by the Revenue Agency, the scheme for reducing assessment time limits under consideration requires that, amongst transactions exceeding €500.00 to be carried out using traceable means of payment, “<i>all activities carried out by a VAT-registered person in the course of business or as a self-employed person</i>” must be included.</p> <p>Notwithstanding the existence of further legal requirements, in the present case the possibility of benefiting from the two-year reduction in the assessment time limits was therefore excluded, as the taxable person made payments for the purchase of revenue stamps using cash (and, therefore, via ‘untraceable’ means) for an amount exceeding €500.00.</p>
<p>24</p>	<p>LAUNDRY SERVICE IN A CARE HOME - VAT EXEMPTION</p>
	<p>In the Italian Revenue Agency’s legal advisory note No. 4 of 3 March 2026, the following clarifications were provided regarding the VAT treatment to be applied to the laundry service for the personal clothing of residents in a care home (RSA).</p>
<p>24.1</p>	<p>VAT EXEMPTION FOR NURSING HOMES</p> <p>In general terms, the VAT exemption applies, amongst other things, to the services provided by care homes for the elderly and similar establishments, including the provision of food, clothing and medicines.</p>
<p>24.2</p>	<p>‘COMPREHENSIVE’ MANAGEMENT OF THE NURSING HOME</p> <p>Services relating to the ‘comprehensive’ management of a care home are exempt from VAT. However, this does not apply to the laundry service in question, given that residents of the care home may purchase it on an optional basis, should they not choose to make other arrangements. Consequently, the service is subject to VAT at the standard rate.</p>
<p>25</p>	<p>MESSAGE THERAPISTS AND CHIEF LIFEGUARDS AT HYDROTHERAPY CENTRES - PROHIBITION ON ELECTRONIC INVOICING - PROCEDURES</p>
	<p>In the Revenue Agency FAQ of 11 March 2026, it was clarified that, at present, for services provided in the capacity of head lifeguard and masseur at hydrotherapy establishments, it is not yet possible to send data to the Health Card System, despite this obligation having been indicated in Revenue Agency Resolution No. 9 of 24 February 2026 No. 9.</p> <p>Therefore, pending <i>the</i> procedural <i>steps</i> required for the issuance of a specific ministerial decree that also includes these individuals, they must continue to certify their fees by issuing invoices in paper or electronic form outside the Interchange System (Sdl).</p>

DEADLINE	COMPLIANCE	COMMENT
10 April 2026	Reporting of transactions in cash with foreign tourists	<p>The entities referred to in Articles 22 (retail traders and similar) and 74-ter (travel and tourism agencies) of Presidential Decree 633/72, which pay VAT on a monthly basis, must report to the Revenue Agency the cash transactions related to tourism carried out in 2025:</p> <ul style="list-style-type: none"> to natural persons of non-Italian nationality who are resident outside Italian territory; amounting to €5,000.00 or more and up to €15,000.00. <p>The notification must be made:</p> <ul style="list-style-type: none"> electronically; directly, or through authorised intermediaries; using the 'multi-purpose form'.
10 April 2026	Submission of applications for the five per thousand	<p>Amateur sports associations meeting the relevant requirements must submit their application to CONI electronically for inclusion in the list of beneficiaries of the five per thousand allocation of IRPEF:</p> <ul style="list-style-type: none"> in the case of first-time registration; or where there have been changes since the previous registration; or if they have not been included in the 2026 permanent list published on the CONI website. <p>Following the signing of a specific agreement with the Revenue Agency, the application for the registration of amateur sports associations is available both on the CONI website, via a link to the Revenue Agency's website, and on the Revenue Agency's own website.</p>
10 April 2026	Submission of applications for the 'five per thousand' scheme	<p>Entities registered in the RUNTS must submit an application for accreditation to participate in the allocation of the five per thousand of IRPEF:</p> <ul style="list-style-type: none"> if they are not included in the permanent list; if they have not already done so when registering with the RUNTS. <p>Applications for accreditation must be submitted via the RUNTS portal.</p>
13 April 2026	Appeal against the new land valuations	<p>In relation to the new cadastral land values assigned on the basis of declarations regarding land use for the disbursement of agricultural subsidies, submitted to the Agency for Agricultural Disbursements (AGEA) in 2025, owners of land and agricultural income may:</p> <ul style="list-style-type: none"> lodge an appeal with the Tax Court of First Instance (formerly the Provincial Tax Commission) with jurisdiction over the territory; or submit an application for self-defence.
15 April 2026	Notice for tax credit	<p>Businesses wishing to claim the of 14.6189% provided for in the 2026 Budget Law for investments made between 1 January 2025 and 15 November 2025</p>

DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>	additional investments in the Single Southern Italy SEZ	<p>in the Single SEZ for Southern Italy (pursuant to Article 16 of Decree Law 124/2023, as extended by Article 1, paragraphs 485–491 of Law 207/2024), which have validly submitted the relevant supplementary notification during the period from 18 November 2025 to 2 December 2025, may begin to submit the appropriate notification to the Revenue Agency:</p> <ul style="list-style-type: none"> certifying that they have not obtained recognition, in relation to one or more investments covered by the aforementioned supplementary notification, of the Transition 5.0 tax credit referred to in Article 38 of Decree Law 19/2024; exclusively online, using the form approved by the Agency by letter no. 56564 of 16 February 2026 and the <i>software</i> available on the relevant website; either directly or through an authorised representative. <p>The deadline for submitting the notification in question is set at 15 May 2026; the chronological order of submission of notifications is irrelevant.</p>
15 April 2026	Submission of data on purchases from abroad	<p>VAT-registered persons, resident or established in Italy, must electronically transmit to the Revenue Agency, in XML format via the Exchange System:</p> <ul style="list-style-type: none"> data relating to purchases of goods and services from entities not established in Italy; in relation to documents evidencing the transaction received in March 2026 or transactions carried out in March 2026. <p>The reporting does not apply to:</p> <ul style="list-style-type: none"> transactions for which a customs bill or an electronic invoice has been received; purchases of goods and services not relevant for VAT purposes in Italy pursuant to Articles 7–7-octies of Presidential Decree 633/72, provided the amount does not exceed €5,000.00 per transaction.
16 April 2026	Monthly VAT payment	<p>Taxpayers with a VAT number under the monthly scheme must:</p> <ul style="list-style-type: none"> settle the VAT relating to March 2026; pay the VAT due. <p>Entities that outsource their bookkeeping to third parties and have notified the tax office of this may, when calculating and paying VAT, refer to the VAT that became chargeable in the second preceding month.</p> <p>If the amount due, together with that for January and February 2026, does not exceed the limit of €100.00, the payment may be made together with that for the following month.</p> <p>Quarterly payment of VAT relating to transactions arising from subcontracting agreements is permitted, without the application of interest, provided that a payment term following delivery has been agreed for the a payment date later than the delivery date</p>

DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>		of the goods or notification that the services have been performed.
16 April 2026	Payment of the 2025 VAT balance	VAT-registered taxpayers who have paid, by 16 March 2026, the first instalment of the balance of tax arising from the return for the year 2025, must pay the second instalment, with the application of the applicable interest.
16 April 2026	Payment of withholding and surcharges	<p>Withholding agents must pay:</p> <ul style="list-style-type: none"> the withholding tax deducted in March 2026; the IRPEF surcharges withheld in March 2026 on income from employment and similar sources. <p>Persons paying remuneration for self-employment or commissions may omit the payment of the withholding taxes referred to in Articles 25 and 25-bis of Presidential Decree 600/73 by the deadline in question, if the cumulative amount of withholding taxes withheld in January, February and March 2026 does not exceed €100.00.</p> <p>A block of flats that pays fees for works or services contracts may refrain from paying the withholdings referred to in Article 25-ter of Presidential Decree 600/73 by the relevant deadline if the cumulative amount of withholdings made in January, February and March 2026 is not at least €500.00.</p>
16 April 2026	Payment of withholding tax on dividends	<p>Withholding agents must pay the withholding tax:</p> <ul style="list-style-type: none"> withheld on cash profits paid during the January–March 2026 quarter; paid by shareholders for the distribution of profits in kind during the January–March 2026 quarter.
16 April 2026	Submission of additional data on withholding and deductions in place of Form 770	<p>Withholding agents with no more than five employees as at 31 December 2025 may report to the Revenue Agency:</p> <ul style="list-style-type: none"> additional data on withholdings and deductions made in March 2026 on income from employment or self-employment, or income treated as such, paid via Form F24, using the specific schedule approved by the Revenue Agency's provision of 31 January 2025 No. 25978; in lieu of submitting Form 770/2027 relating to 2026. <p>Tax withholders making use of this option must:</p> <ul style="list-style-type: none"> apply it in respect of the whole of 2026; submit Form F24 and the supplementary statement exclusively via the Revenue Agency's online services, either directly or through an authorised intermediary.
16 April 2026	Taxes on amusement machines	Operators of mechanical or electromechanical amusement and entertainment machines must pay the entertainment tax and VAT due:

DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>		<ul style="list-style-type: none"> based on the average annual flat-rate taxable amounts, established for each category of machine; in relation to the equipment and devices installed in March 2026.
18 April 2026	Submission of applications for the 'sports sponsorship bonus'	<p>Businesses, self-employed individuals and non-commercial entities must submit to the Department for Sport of the Presidency of the Council of Ministers the application:</p> <ul style="list-style-type: none"> relating to investments in advertising campaigns, including sponsorships, made between 10 August 2024 and 15 November 2024, in relation to sports leagues, professional sports clubs, and amateur sports clubs and associations, provided certain requirements are met; in order to benefit from the 50% tax credit; via the platform available at https://www.sportgov.it/sponsorizzazioni2024/it/home/. <p>The chronological order of submission is irrelevant.</p>
20 April 2026	Link between POS terminals and electronic cash registers	<p>Traders who certify payments via a commercial document must notify the Revenue Agency of the link between the identification data of the POS terminals and the identification data of the certification tools, in relation to POS terminals already active as at 31 January 2026.</p> <p>The linking procedure differs depending on whether electronic cash registers or the Revenue Agency's <i>web</i> procedure are used:</p> <ul style="list-style-type: none"> for those using RT or RT Server, the <i>web</i> service to be used is located in the reserved area of the Invoices and Payments portal (Payments > Manager and Merchant > Device-POS Link); for those using the 'Online Commercial Document' procedure, the service is available within the procedure itself. <p>For POS terminals activated after 31 January 2026, the pairing notification must be made from the sixth day of the second month following the month in which the payment instrument became available and by the last working day of the same month.</p>
20 April 2026	Reporting of cash transactions with foreign tourists	<p>The entities referred to in Articles 22 (retail traders and similar) and 74-ter (travel and tourism agencies) of Presidential Decree 633/72, which pay VAT on a quarterly or annual basis, must report to the Revenue Agency any cash transactions related to tourism carried out in 2025:</p> <ul style="list-style-type: none"> involving natural persons of non-Italian nationality who are resident outside Italian territory; amounting to €5,000.00 or more and up to €15,000.00. <p>The notification must be made:</p>

DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>		<ul style="list-style-type: none"> electronically; directly, or through authorised intermediaries; using the 'multi-purpose form'.
20 April 2026	Reporting of inspections of fiscal measuring instruments	<p>Manufacturers of fiscal measuring devices (cash registers) and authorised periodic verification laboratories must report to the Revenue Agency the data relating to verification operations carried out in the January–March 2026 quarter.</p> <p>The notification must be made:</p> <ul style="list-style-type: none"> electronically; directly, or through authorised intermediaries.
22 April 2026	Data reporting to ENEA	<p>Taxpayers or intermediaries (e.g. technicians, block of flats administrators) must submit to ENEA data relating to works:</p> <ul style="list-style-type: none"> aimed at the energy retrofitting of buildings, or building renovation works resulting in energy savings or the use of renewable energy sources; completed between 1 January 2026 and 22 January 2026, or where the work was completed in 2025 but part of the deductible expenses were incurred in 2026. <p>The data must be submitted electronically via the dedicated portal https://bonusfiscali.enea.it.</p> <p>For works completed between 23 January 2026 and 22 January 2026, the data must be submitted within 90 days of the date of completion of the works or acceptance.</p>
27 April 2026	Submission of INTRASTAT forms	<p>Entities that have carried out intra-Community transactions must submit the following INTRASTAT forms electronically to the Revenue Agency:</p> <ul style="list-style-type: none"> relating to March 2026, on a mandatory or optional basis; or for the January–March 2026 quarter, on a mandatory or optional basis. <p>Entities which, in March 2026, exceeded the threshold for quarterly submission of INTRASTAT forms must submit:</p> <ul style="list-style-type: none"> the forms relating to the months of January, February and March 2026, specifically marked as such, on a mandatory or voluntary basis; via electronic transmission. <p>By Customs and Monopolies Agency Decision No. 493869 of 23 December 2021, the new INTRASTAT forms were approved and further simplifications were introduced for the submission of INTRASTAT forms, applicable from the 2022 returns onwards.</p> <p>The Customs and Monopolies Agency Decision No. 84415 of 3 February 2026, on the other hand, raised the threshold for the submission of forms relating to intra-Community goods, with effect from the returns relating to 2026.</p>

DEADLINE	COMPLIANCE	COMMENT
30 April 2026	Applications for the new 'scrappage scheme' of tax rolls	<p>Individuals with tax liabilities assigned to tax collection agents between 1 January 2000 and 31 December 2023 must submit the relevant application to take advantage of the facilitated settlement of tax assessment notices and debit notices (the so-called 'Rottamazione-Quinquies' scheme).</p> <p>The settlement applies only to liabilities arising from:</p> <ul style="list-style-type: none"> • omitted payments arising from submitted annual tax returns; • automatic assessment and formal checks on tax returns; • declared but unpaid INPS contributions, excluding those requested following an assessment; • from violations of the Highway Code imposed by state authorities. <p>The application must be submitted:</p> <ul style="list-style-type: none"> • exclusively online, using the application available on the Revenue Agency-Collection website; • for debtors subject to the over-indebtedness procedure only, exclusively via certified email (PEC). <p>Within the relevant deadline, it is also possible to supplement applications already submitted.</p> <p>Applications may also be submitted by individuals who have previously taken part in 'debt write-off' schemes but have subsequently had their eligibility revoked due to non-payment of instalments.</p> <p>By 30 June 2026, the Revenue Agency-Collection will notify the debtor of the total amount due, as well as the amounts of the individual instalments, together with the due date.</p> <p>The deadline for payment of the amounts due or the first instalment thereof is 31 July 2026.</p>
30 April 2026	Electronic submission of Single Certifications relating to professionals, agents and brokers	<p>Tax withholders or authorised intermediaries must electronically submit the 2026 Single Certificates, relating to 2025, to the Revenue Agency:</p> <ul style="list-style-type: none"> • consisting exclusively of income derived from self-employed work carried out in the course of one's usual trade or profession, or commissions for non-occasional services relating to agency, brokerage, commercial representation and business procurement arrangements, in relation to parties other than taxpayers who opt for the flat-rate scheme (<i>pursuant to</i> Article 1(54) - 89 of Law 190/2014) or the preferential scheme (<i>pursuant to</i> Article 27 of Decree-Law 98/2011, so-called 'minimum taxpayers'); • using the 'standard' form of the 2026 Single Certification, approved by the Revenue Agency; • in compliance with the specified technical requirements.
30 April 2026	Annual VAT Return	Taxpayers with a VAT number must submit the annual VAT return:

DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>		<ul style="list-style-type: none"> for the year 2025 (VAT form 2026); exclusively via electronic means (directly or through authorised intermediaries). <p>Any VAT credits may be used for offsetting in the F24 form, for an amount exceeding €5,000.00, from the tenth day following the date of submission of the return bearing the compliance stamp or the signature of the statutory auditors (unless exempted under the ISA incentive scheme or due to participation in the two-year composition with creditors scheme).</p>
30 April 2026	Option for group VAT settlement	<p>Parent companies and entities intending to make use of the group VAT settlement scheme from 2026, pursuant to Article 73(3) of Presidential Decree 633/72, must notify their choice:</p> <ul style="list-style-type: none"> to the Revenue Agency; by completing section VG of the VAT return for 2025 (VAT form 2026).
30 April 2026	Regularisation of VAT returns and payments	<p>Taxpayers with a VAT registration number may regularise, through voluntary disclosure, with a reduction of penalties to one-eighth of the minimum:</p> <ul style="list-style-type: none"> the incorrect submission of the VAT return for 2024 (VAT form 2025); omitted, insufficient or late VAT payments for 2025. <p>Violations committed may also be regularised:</p> <ul style="list-style-type: none"> in the year 2024, with penalties reduced to one-seventh of the minimum; in previous years, with penalties reduced to one-sixth of the minimum. <p>Voluntary correction is completed by:</p> <ul style="list-style-type: none"> the payment of outstanding amounts, statutory interest and the reduced penalties applicable to the various infringements; the submission of any supplementary returns.
30 April 2026	Submission of TR forms	<p>VAT-registered entities entitled to an interim refund must submit the TR form to the Revenue Agency:</p> <ul style="list-style-type: none"> relating to the January–March 2026 quarter; using the form approved by the Revenue Agency. <p>The quarterly VAT credit may be:</p> <ul style="list-style-type: none"> claimed as a refund; or used for offsetting in the F24 form. <p>For the offsetting of quarterly VAT credits exceeding €5,000.00 per annum, it is mandatory to have the TR form endorsed with a certificate of compliance or signed of the statutory auditors (unless exempted on the basis of</p>

DEADLINE	COMPLIANCE	COMMENT
<i>continued</i>		<p>the ISA incentive scheme or for participation in the two-year pre-arranged composition with creditors).</p> <p>The form must be submitted:</p> <ul style="list-style-type: none"> electronically; directly, or through authorised intermediaries.
30 April 2026	Stamp duty on electronic documents	<p>Taxpayers whose tax year coincides with the calendar year must pay the stamp duty:</p> <ul style="list-style-type: none"> due for the year 2025 in relation to documents (other than electronic invoices) or registers issued or used in electronic form; using form F24, to be submitted exclusively online; in accordance with the procedures set out in Revenue Agency Resolution No. 106 of 2 December 2014.
30 April 2026	Declaration and payment of VAT under the “OSS” scheme	<p>Taxable persons who have opted for the special “OSS” scheme must submit to the Revenue Agency, electronically, the return for the January–March 2026 quarter concerning:</p> <ul style="list-style-type: none"> the supply of services to non-VAT taxable customers in EU Member States other than that of the supplier; intra-Community distance sales of goods subject to tax in the Member State of destination; certain domestic supplies made by digital platforms acting as deemed suppliers. <p>The return must be submitted even in the absence of transactions falling within the scheme.</p> <p>The VAT due on the basis of the aforementioned return must also be paid by the deadline in question, at the rates applicable in the Member States in which the transaction is deemed to have taken place</p>
30 April 2026	VAT return and payment under the ‘IOSS’ scheme	<p>Taxable persons who have opted into the special “IOSS” scheme must submit to the Revenue Agency, electronically, the return for the month of March 2026 relating to distance sales of imported goods:</p> <ul style="list-style-type: none"> not subject to excise duty; shipped in consignments with an intrinsic value not exceeding €150.00; intended for a consumer in a Member State of the European Union. <p>The return must be submitted even if there are no transactions falling under the scheme.</p> <p>The VAT due on the basis of the aforementioned return must also be paid by the deadline in question, in accordance with the rates of the Member States in which the supply is deemed to have taken place.</p>
30 April 2026	Scheme notification	<p>Taxable persons established in Italy who have opted into the cross-border VAT exemption scheme in one or more Member States</p>

DEADLINE	COMPLIANCE	COMMENT
<i>continued</i>	cross-border VAT exemption scheme	<p>Members of the European Union must submit the following electronically to the Revenue Agency:</p> <ul style="list-style-type: none"> the total value of supplies and services carried out in Italy during the January–March 2026 quarter, or the absence of transactions where none have been carried out; the total value, expressed in euros, of supplies and services carried out during the January–March 2026 quarter in each other Member State of the European Union, including those where the exemption does not apply, or the absence of transactions where none have been carried out. <p>The notification must be made:</p> <ul style="list-style-type: none"> using the specific form approved by the Revenue Agency; either directly or through an authorised intermediary.
30 April 2026	Procedures for deceased persons	<p>Heirs of persons who died between 1 July 2025 and 31 October 2025:</p> <ul style="list-style-type: none"> must submit to the Revenue Agency, electronically, the REDDITI 2025 and IRAP 2025 forms that the deceased was required to file; may rectify, through voluntary disclosure, any inaccurate filing of tax returns relating to 2023 and previous years, as well as any omitted, insufficient or late payments for 2024 and previous years.
30 April 2026	Tax credit for motor fuel	<p>Operators engaged in the road haulage of goods on their own account or on behalf of third parties must submit an application to the competent Customs and Monopolies Agency to obtain the tax credit:</p> <ul style="list-style-type: none"> in relation to excise duties on diesel fuel; for the January–March 2026 quarter. <p>The tax credit may be:</p> <ul style="list-style-type: none"> claimed as a refund; or used for offsetting in the F24 form.
30 April 2026	Registration of lease agreements	<p>The contracting parties must ensure:</p> <ul style="list-style-type: none"> the registration of new property lease agreements commencing at the start of April 2026 and the payment of the relevant registration tax; to pay the registration tax also for renewals and annual instalments of tenancy agreements commencing at the start of April 2026. <p>For registration, it is mandatory to use the 'RLI form' approved by the Revenue Agency on 19 March 2019 No. 64442.</p> <p>To pay the relevant taxes, you must use the "F24 payment form with identification details" (F24</p>

DEADLINE	COMPLIANCE	COMMENT
<i>continued</i>		ELIDE), indicating the specific tax codes established by the Revenue Agency.
30 April 2026	Reporting of remuneration for medical and paramedical activities	<p>Private healthcare facilities must report to the Revenue Agency, in relation to the year 2025:</p> <ul style="list-style-type: none"> the total amount of remuneration collected in the name and on behalf of each self-employed medical and paramedical practitioner, for services provided within their facilities; the tax code and personal details of each self-employed medical and paramedical practitioner. <p>The notification must be made:</p> <ul style="list-style-type: none"> electronically; using the “SSP” form.
30 April 2026	Reporting of land registry data	<p>Entities managing the urban waste disposal service must notify the Revenue Agency, electronically, of any changes to data relating to properties situated within the municipal area:</p> <ul style="list-style-type: none"> occurring in 2025; acquired in the course of management activities.
30 April 2026	Reports to the Tax Register	<p>Insurance companies, institutions, firms and other obliged parties must ensure that the required data is reported to the Tax Register (e.g. insurance premiums, contracts for the supply of electricity, water or gas, contracts for fixed-line, mobile and satellite telephone services, etc.).</p> <p>The notifications:</p> <ul style="list-style-type: none"> relate to data for 2025; must be submitted electronically (either directly or, where applicable, through authorised intermediaries).
30 April 2026	Annual Report of ONLUS organisations	<p>ONLUS organisations, other than cooperative societies, with a tax year coinciding with the calendar year, must draw up a specific document:</p> <ul style="list-style-type: none"> which adequately represents the entity’s financial position, results of operations and cash flows, distinguishing between activities directly related to the organisation and its institutional activities; in relation to the year 2025. <p>Failure to comply with this requirement will result in the loss of tax benefits.</p>
30 April 2026	Report on the collection fundraising	<p>Non-commercial entities, with a tax year coinciding with the calendar year, which carry out public fundraising, must draw up, in addition to the annual economic and financial statement, a specific and separate statement:</p> <ul style="list-style-type: none"> which must show the income and expenditure relating to each of the celebrations, anniversaries or awareness-raising campaigns; in relation to the year 2025.

DEADLINE	COMPLIANCE	COMMENT
30 April 2026	Report on amateur sporting events	Amateur sports associations, whose tax year coincides with the calendar year, must draw up a specific report: <ul style="list-style-type: none"> showing the income and expenditure relating to each event from which revenue is generated that does not contribute to taxable income; in relation to the year 2025.
30 April 2026	Correction of the 'five per thousand' lists	Amateur sports associations that meet the relevant requirements must apply to the competent local CONI office to correct any errors in the list of beneficiaries of the five-per-thousand allocation of personal income tax (IRPEF), published on the relevant website by 20 April 2026, following applications submitted by 10 April 2026.
30 April 2026	Correction of five-per-thousand lists	Entities registered in the RUNTS must request the Ministry of Labour and Social Policies to correct any errors in the list of beneficiaries of the five-per-thousand IRPEF allocation, published on the relevant website by 20 April 2026, following applications submitted by 10 April 2026.
30 April 2026	Payment of local authority auditors' contribution	Those registered in the List of Auditors of Local Authorities must pay the annual fee for the maintenance of the List, amounting to €25.00, via the PagoPa platform. Once payment has been made, it is no longer necessary to enter the relevant details in the members' area, as was previously required.
30 April 2026	Offsetting of claims against the State	Lawyers who are owed fees for legal aid must: <ul style="list-style-type: none"> exercise the option, for the year 2026, to use tax credits for offsetting on the F24 form, for the payment of tax liabilities, social security contributions for employees and contributions to the Lawyers' Pension Fund; declare that the requirements for the aforementioned set-off are met. The option is exercised: <ul style="list-style-type: none"> via the electronic certification platform; in relation to each invoice, for the full amount thereof. The option for the year 2026 may be exercised: <ul style="list-style-type: none"> from 1 September 2026 to 31 October 2026; subject to the availability of the relevant resources (amounting to €40 million per year).