

THE WEEK IN BRIEF

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DIRECT TAXES

General provisions - Deductible charges - Tuition fees and contributions to non-state universities - Deduction limits - Year 2025 (Ministerial Decree 30.12.2025)

Pursuant to [Article 15](#), paragraph 1, letter e) of the TUIR, the 19% IRPEF deduction applies in relation to expenses for attending university education courses at:

- State universities (no limit on amount);
- Non-state universities, to an extent not exceeding that established annually for each university faculty by decree of the Ministry of Education, University and Research (now the Ministry of University and Research), taking into account the average amounts of fees and contributions due to state universities.

In implementation of the discipline in question, with the Ministerial Decree [of 30.12.2025](#) (published in the *Official Gazette no. 27.3.2026 no. 72*), the Ministry of University and Research has identified the maximum amounts deductible from the gross IRPEF of expenses for attendance at non-state universities in relation to the 2025 tax period (forms 730/2026 and INCOME PF 2026), which differ from those established for the years 2021 to 2024. Compared to the 2024 tax period (according to the provisions of Ministerial Decree 20.12.2024 no. [1924](#)), in fact, the deductible amounts were:

- reduced for courses in the "medical" subject area;
- increased for courses in the "health" disciplinary area;
- remodeled for the courses of the "humanistic-social" disciplinary area.

Traceability obligation

Please note that, as a result of [art. 1](#) co. 679 of Law no. 160 of 27.12.2019, from 1.1.2020 the IRPEF deduction of 19% on university education expenses is due only if the payment was made with:

- Bank transfer
- bank or postal service;
- other payment systems, other than cash payment, provided for by [art. 23](#) of Legislative Decree 241/97 (e.g. debit, credit and prepaid cards, bank cheques and cashier's checks).

Maximum amount of deductible expenses for the 2025 tax period

The Ministerial Decree [of 30.12.2025](#) has identified, in relation to the 2025 tax period, the maximum deductible amounts at 19%, for IRPEF purposes, of expenses relating to tuition fees and contributions for the attendance of bachelor's, master's and single-cycle master's degree courses in non-state universities.

To identify these amounts, reference is made to:

- to each disciplinary area of affiliation (distinguishing between medical, health, scientific-technological and humanistic-social areas), on the basis of the classification contained in the annex to the aforementioned Ministerial Decree;
- the geographical area in which the course of study is located (distinguishing between North, Centre, South and Islands).

Therefore, for the year 2025, the maximum deductible amount of 19% for expenses related to tuition fees and contributions for the attendance of bachelor's, master's and single-cycle master's degree courses at non-state universities is equal to:

- for the "medical" subject area: €3,600.00 (until 2024 it was €3,900.00) for courses based in the Northern Regions; €2,900.00 (it was €3,100.00) for the Centre; €2,650.00 (it was €2,900.00) for the South and the Islands;
- for the "health" subject area: €4,100.00 (until 2024 it was €3,900.00) for courses based in the Northern Regions; €3,100.00 (it was €2,900.00) for the Centre; €3,050.00 (it was €2,700.00) for the South and the Islands;
- for the "scientific-technological" subject area: € 3,700.00 for courses based in the Northern Regions; 2,900.00 euros for the Center; €2,600.00 for the South and the Islands;
- for the "humanistic-social" disciplinary area: € 3,200.00 for courses based in the Northern Regions ;

€2,750.00 (it was €2,800.00) for the Centre; €2,550.00 (it was €2,500.00) for the South and the Islands.

The deduction is due for expenses incurred in 2025, even if they refer to several academic years. The deductible expenses, within the maximum amounts mentioned above, include, among other things, enrolment and enrolment fees, surcharges for profit and degree exams, participation in admission tests, etc.

Delimitation of geographical areas

For the purposes under consideration, the geographical area includes:

- "North": Valle d'Aosta, Piedmont, Lombardy, Veneto, Trentino Alto Adige, Friuli Venezia Giulia, Liguria and Emilia Romagna;
- "Centre": Tuscany, Umbria, Marche, Abruzzo and Lazio;
- "South and Islands": Campania, Molise, Puglia, Basilicata, Calabria, Sicily and Sardinia.

Doctoral, specialization, specialization and master's courses

Also with reference to students enrolled in doctoral courses, specialization courses and first and second level university masters, the maximum deductible expense of 19% for the year 2025 is defined by the Ministerial Decree [of 30.12.2025](#), which slightly increased the limit compared to the year 2024 (except for the Central Regions).

For the 2025 tax period, the deductible expense is in fact equal to:

- €4,100.00 (€3,900.00 for 2024), for courses and master's degrees based in the aforementioned Northern Regions;
- € 3,100.00, for courses and masters based in the aforementioned Central Regions;
- €3,050.00 (€2,900.00 for 2024), for courses and masters based in the aforementioned Southern Regions and the Islands.

With regard to university master's degrees, the Revenue Agency has specified that a master's degree provided by a consortium in which a state university participates with a non-majority share is equivalent to a master's degree from a private university (thus, most recently, the June 2025 guide "All discounts in the 2025 declaration

- Expenses of education", p. 6).

The same limits also apply to expenses incurred for attending advanced courses held at the university.

Regional tax for the right to university education

The amount relating to the regional tax for the right to university education, referred to in [art. 3](#) co. 20 - 23 of Law no. 549 of 28.12.95, as amended, must be added [to the deductible amounts provided for by the Ministerial Decree](#) of 30.12.2025.

Expenses incurred for family members

Pursuant to [art. 15](#) par. 2 of the TUIR, the expenses in question are deductible even if incurred in the interest of family members (e.g. children), provided that they are fiscally dependent pursuant to the previous art. 12.

Limitations for holders of medium/high incomes

The following apply to expenses for the attendance of university education courses incurred in 2025 that are among those deductible to the extent of 19% pursuant to letter e) of [art. 15](#) co. 1 of the TUIR apply:

- both the provisions contained in [art. 16-ter](#) of the TUIR, which from 1.1.2025 introduce new limits for individuals with a total income exceeding 75,000.00 euros;
- and those of [art. 1](#) co. 629 of Law 160/2019, which from 1.1.2020 provide for the parameterization for holders of total income greater than 120,000.00 euros.

art. 1 DM 30.12.2025 Ministry of University and Research Guide
to the Revenue Agency June 2025

Il Quotidiano del Commercialista del 4.4.2026 - "The maximum deductible amounts for university attendance in 2025 have been modified" - Zeni

Eutekne Guides - Direct Taxes - "Students" - Zeni A.

Eutekne Guides - Direct Taxes - "IRPEF deductions - Parameterization of total income (income over 120,000 euros)" - Zeni A.

Eutekne Guides - Direct Taxes - "IRPEF deductions - Maximum deductible expense limit (income over 75,000 euros)" - Zeni A.

Cases & Tools of 26.3.2026, p. 317-436 - 'Special 730 2026 - Commented instructions' - Arianna Zeni

Cases & Tools of 13.4.2026, p. - - 'Special INCOME PF 2026 - Commented instructions' - *Pamela Alberti, Luisa Corso and Arianna Zeni*

ASSESSMENT

Declarations - Certification of withholding agents - Single Certification - 2026 Model - 2026 Single Certifications - Methods of issuance and related INPS obligations (INPS circ. 3.4.2026 no. 40)

With Circ. 3.4.2026 no. [40](#), INPS illustrated the activities carried out annually as withholding agent and concerning:

- the processing of the year-end tax adjustment;
- the issuance of the Single Certification to the substituted;
- the simultaneous electronic transmission to the Revenue Agency.

Year-end tax adjustment

INPS has made the adjustment by 28.2.2026 between:

- the amount of withholdings made;
- the tax due on the total amount of sums and values paid during the 2025 tax year, taking into account any deductions due pursuant to [art. 12](#) and [13](#) of the TUIR.

In addition, the Institute has:

- applied from January 2026 the levy of the tax debt up to the capacity of the payments in payment (in the event of incapacity, the recovery of the debt adjustment continued on the disbursements referring to the following months);
- determined, on the income produced in 2025, the regional and municipal surcharges, in balance and on account.

Single certification 2026

The 2026 Single Certification processed by INPS as withholding agent was made available to interested parties from 12.3.2026 and was also transmitted to the Revenue Agency for the purpose of preparing the pre-filled return.

How to issue the INPS 2026 Single Certification

The INPS 2026 Single Certification is accessible by users in possession of SPID (at least second level), CNS, CIE 3.0 or eIDAS (as well as the residual categories of users for whom the use of the PIN is still allowed) from the institutional website, using the appropriate services (citizens unable to use these services independently can delegate a person of their trust for access to *online* services and for requests at INPS counters).

The CU can also be viewed and downloaded through the "INPS Mobile" application, with the special "Single Certification" service.

In order to ensure the widest level of access to the service, INPS also provides alternative ways to obtain the CU. In particular, the issue of the CU 2026 can be requested:

- with the "First Reception" service, accessible without reservation at the INPS Facilities where it is present, or at the fast counters and upon reservation of access at the Headquarters;
- by certified email to the richiestacertificazioneunica@postacert.inps.gov.it address, attaching a copy of the applicant's identity document (the CU will be delivered to the certified email address used by the applicant);
- through the "Fragile user channel/desk" service for some subjects (e.g. people with disabilities).

The 2026 Single Certification can also be acquired through:

- patronages;
- CAF;
- professional included among those qualified to provide tax assistance or to submit tax returns electronically, in possession of a valid Entratel certificate.

The intermediary must identify the interested party and acquire his/her specific proxy to carry out the service, as well as a copy of his/her identification document (in the case of issue of the CU to a third party, to whom the interested party has issued a specific proxy, the intermediary must also acquire this additional proxy).

The CU can be sent in paper form:

- to the residence of the owner or heir of the holder, upon request to be made by telephone, ordinary e-mail or certified email;
- to the address of residence resulting from the Institute's archives with reference to pensioners residing abroad.

It is also possible to obtain the CU from the Municipalities and other Public Administrations that have signed a specific protocol with INPS.

Errors in the 2026 Single Certification

In the event that the taxpayer detects errors or incorrect information in the Single Certification, he must contact INPS which will correct the data.

The correction can also produce the redetermination of the tax adjustment for the taxpayer and is made known to the interested party by communication sent by the Institute by post, via PEC or by accessing the tax services within their personal area "MyINPS".

In this case, the taxpayer who makes use of the pre-filled declaration is required to verify its content by updating it, if necessary, on the basis of the data of the latest Single Certification issued by the Institute, as reported among the annotations of the Certification itself.

Revenue Agency Provision 15.1.2026 no. 15707

INPS Circular 3.4.2026 no. 40

Il Quotidiano del Commercialista del 4.4.2026 - "The procedures for requesting the 2026 INPS Single Certification have been defined" - Silvestro

Eutekne Guides - Work - "Single Certification" - Massara B.

ASSESSMENT

[Assessment and controls - Compliance visa - Unfaithful light compliance visa - Chartered accountant - Joint liability for excise duties \(Cass. 8.4.2026 no. 8845\)](#)

The accountant's liability with regard to penalties may arise by way of concurrence with the taxpayer pursuant to [art. 9](#) of Legislative Decree 472/97, where the commissive or omissive conduct of the professional determines a material or psychological contribution in the violation of tax rules.

The regulatory provision can include a wide range of cases.

According to the order of the Supreme Court of 8.4.2026 no. 8845, the affixing of the so-called light compliance visa, pursuant to [Article 35](#) paragraph 2 letter a) of Legislative Decree 241/97, unfaithful, can determine liability by way of competition.

The Cass. 12.3.2026 n. [5635](#) has recently recognized the external contribution of the accountant who, although in charge of the client's accounts, had transmitted but not prepared the tax return in which deductions had emerged for the entire amount of costs for fuel purchases, without respecting the deductibility percentages imposed by law.

Compliance visa

Professionals issue the compliance visa if they have prepared the declarations and kept the relevant accounting records ([art. 23](#) par. 1 of Ministerial Decree 164/99). Declarations and accounting records are considered to have been prepared and kept by the professional even when they are prepared and kept directly by the taxpayer, or by a service company of which one or more professionals own the absolute majority of the share capital, provided that these activities are carried out under the direct control and responsibility of the same professional ([Article 23](#), paragraph 2 of Ministerial Decree 164/99).

The issuance of the compliance visa referred to in [art. 35](#) co. 1 letter a) of Legislative Decree 241/97 (so-called "light" visa) unfaithful, determines a fixed sanction for the professional.

In fact, the affixing of the unfaithful visa determines the administrative sanction from 258.00 to 2,582.00 euros ([art. 39](#) paragraph 1 letter a) of Legislative Decree 241/97, referred to in [art. 1](#) paragraph 574 of Law 147/2013 and 10 paragraph 1 letter a) no. 7 of Legislative Decree [78/2009](#), with reference, respectively, to direct taxes and VAT). This penalty applies in relation to the visa issued on the INCOME, IRAP, 770 and VAT forms, while there is a specific sanction regime in relation to the compliance visa on the 730 forms.

The ruling of the Supreme Court

Ordinance no. 8845 of [8.4.2026](#) did not concern the aforementioned sanction for issuing the unfaithful visa, but this assumption determined the sanctionability of the professional for external competition with the application of the sanction parameterized to the excise duty.

The Supreme Court explained that the affixing of the so-called light unfaithful visa implies an obligation to verify substantial of what is the subject of the same visa in fulfillment of the duty of qualified diligence

pursuant to [art. 1176](#) of the Italian Civil Code.

The issuance of the visa, in fact, "implies the correspondence of the data presented in the declaration with the results of the relevant documentation and the provisions governing deductible and deductible charges, deductions and tax credits, the calculation of withholding taxes".

It should be noted that in the case covered by the decision, a fraudulent mechanism emerged focused on the payment of excise duty on energy products through the use of false VAT credits in compensation and that the stamp of conformity on the VAT return "had been affixed by the taxpayer, in his capacity as accountant".

It should be noted that the obligation to impose the sanction by way of competition, even if it is required of both competitors, does not determine a case of joint and several obligation, but an independent liability for a common unlawful act.

Solidarity for the tax in the case of excise duty

For another and different profile, the professional was considered jointly and severally obliged with the taxpayer for the payment of excise duty on mineral oils pursuant to [art. 2](#) of Legislative Decree 504/95.

The basis of this determination is the issuance of the false compliance visa, having certified the professional a non-existent VAT credit and used by the taxpayer as compensation for the payment of excise duty.

The Supreme Court has extensively applied a previous principle in which the disloyal customs officer was held to be obliged to pay the excise duty jointly and severally with the other parties obliged by law, for having contributed to the irregular release of alcoholic products from the excise duty suspension regime (Cass. no. [21776/2020](#)).

The case is peculiar for excise duties, otherwise, in fact, for direct taxes and VAT there is no joint liability for any person who facilitates or makes possible the non-payment of the tax.

The Quotidiano del Commercialista of 10.4.2026 - "The accountant is liable for complicity in the violation if the visa is unfaithful" - Amato

Il Sole - 24 Ore of 10.4.2026, p. 35 - "The light visa does not exempt the professional from verification" - Ambrosi L. - Iorio A.

Italia Oggi of 10.4.2026, p. 37 - "Light visa just to say" - Ferrara D. Guide Eutekne

- Assessment and sanctions - "Compliance visa" - Negro M.

Eutekne Guides - Assessment and sanctions - "Sanctions for intermediaries" - Cissello A.

Cass. 8.4.2026 No. 8845

INDIRECT TAXES

[VAT - General provisions - Taxable amount - Exchange transactions and payments - Novelties of Law 199/2025 \(2026 Budget Law\) - Effective date - Novelties of Legislative Decree 38/2026](#)

Art. [1](#) of Legislative Decree no. 38 of 27.3.2026 redefines the temporal effect of the amendments, made by the 2026 Budget Law (L. [199/2025](#)), with regard to the VAT taxable base of exchange transactions and payments in payment.

VAT taxable amount for exchange transactions and payments

[Article 13](#), paragraph 1 of Presidential Decree 633/72 provides that the taxable amount for VAT of a transaction is made up of the total amount of the consideration due to the supplier or supplier according to the contractual conditions, including:

- the charges and expenses inherent in the execution (however, the sums due by way of reimbursement of advances made in the name and on behalf of the counterparty, duly documented, pursuant to [Article 15](#) paragraph 1 no. 3 of Presidential Decree 633/72 are excluded);
- debts or other charges to third parties assumed by the transferee or principal.

This amount must be increased by supplements directly related to the fees due from other parties (e.g. subsidies).

[Article 13](#), paragraph 2 of Presidential Decree 633/72 identifies some transactions for which special methods are established for determining the taxable amount for VAT, including the cases of [Article 11](#) of Presidential Decree 633/72:

- exchange transactions, i.e. the supply of goods and services carried out in consideration for other supply

of goods or services;

- dations in payment, where goods are transferred or a service is provided to extinguish an original pecuniary obligation.

In the wording prior to the amendment made by the 2026 Budget Law, [art. 13](#) par. 2 letter d) of Presidential Decree 633/72 provided that, in order to determine the VAT taxable base of these transactions, the consideration was represented "by the normal value of the goods and services that are the subject of each of them".

Exceeding the criterion represented by the normal value

The regulatory reference to the normal value is not fully in line with Directive 2006/112/EC, interpreted by the Court of Justice of the European Union. In fact, this criterion can be applied only when the mandatory conditions provided for by [art. 80](#) of Directive 2006/112/EC are met, i.e. for transactions to beneficiaries in relation to whom there are family ties or other close ties of a personal nature, managerial, property, association, financial or legal ties (*ex multis*, Court of Justice of the EU 19.12.2012 case [C-549/11](#)).

In order to align the internal provision with EU legislation, [art. 1](#) par. 138 of Law 199/2025 provides that the consideration for exchange transactions and payments in payment, referred to in [art. 11](#) of Presidential Decree 633/72, is represented "by the value of the goods and services that are the subject of each of them, determined by the total amount of all costs referable to such supplies or services".

Effective date of the new criterion

[Article 1](#), paragraph 139 of Law 199/2025 established that the regulatory change described above applied to transactions carried out after the date of entry into force of the 2026 Budget Law (1.1.2026).

In order to preserve the negotiation structures that had been formed according to the previous regulations, [art. 1](#) of Decree-Law 38/2026 modifies this time frame by providing that:

- the aforementioned provisions on the VAT taxable base apply to transactions carried out in execution of contracts entered into or renewed as of 1.1.2026;
- this is without prejudice to previous conduct adopted prior to that day, as well as those adopted in accordance with [art. 1](#), paragraph 138 of Law 199/2025 from 1.1.2026 to 28.3.2026 (date of entry into force of Decree-Law [38/2026](#)). In any case, there is no tax refund or adjustment with respect to the tax previously paid.

art. 1 co. 139 L. 30.12.2025 n. 199

art. 1 DL 27.3.2026 n. 38

art. 13 co. 2 DPR 26.10.1972 n. 633

Il Quotidiano del Commercialista of 9.4.2026 - "New rules on the VAT taxable base of exchanges only for 2026 contracts" - Cinquepalmi

The Accountant's Daily of 3.3.2026 - "New VAT taxable base of the exchange focused on costs" - Bilancini - Gazzera

Eutekne Guides - VAT and Indirect Taxes - "Exchange" - Mauro A., Cosentino C.

Eutekne Guides - VAT and Indirect Taxes - "VAT Taxable Base" - Gazzera M.

Concessions

TAX BENEFITS

Tax credit for investments in capital goods - Transition tax credit 5.0 - New tax credit for communications submitted with exhaustion of funds - New in Decree-Law 38/2026 - Increase in the measure and introduction of an ad hoc contribution - New in Decree-Law 42/2026

Art. [1](#) co. 1 letter a) of Decree-Law no. 42 of 3.4.2026, published in the *Official Gazette*. 3.4.2026 no. 78, intervenes on [art. 8](#) of Decree-Law no. 38 of 27.3.2026, increasing the tax credit, initially provided for at 35% of the amount

requested, for companies that had submitted communications for the 5.0 transition tax credit.

The amendment incorporates the announced increase in the resources allocated to this measure.

New tax credit for exhaustion of resources

Art. 8 of Decree-Law 38/2026, as a result of the amendments made by Decree-Law [42/2026](#), provides for the recognition of the "new" tax credit, with a different measure, to companies that:

- have submitted the communications referred to in [art. 38](#) par. 10 first sentence of Decree-Law 19/2024;
- have received from the GSE the communication that the investment technically meets the eligibility requirements provided for by the Ministerial Decree of 24.7.2024, as well as the exhaustion of the available resources.

The tax credit is now provided:

- in an amount equal to 89.77% of the amount of the tax credit requested with the aforementioned communications with reference to investments relating to Annexes A and B to the Law. [232/2016](#), and to staff training costs (there is therefore no longer any reference to the expenses incurred to comply with certification obligations, as in the original version of the standard);
- within the expenditure limit of 1,302.30 million euros for the year 2026, from the resources referred to in [art. 1](#) co. 770, second sentence, of Law 199/2025, thus with an increase in resources compared to what was initially provided (which were set at 537 million euros).

In the absence of amendments to paragraph 2 of [art. 8](#) of Decree-Law 38/2026, the deadline of 30.4.2026 by which the GSE will notify the interested parties of the usable tax credit, giving prior notice to the Revenue Agency, remains unchanged.

The methods of use of the new tax credit linked to the exhaustion of resources for Transition 5.0 also remain unchanged, which can be used:

- exclusively in compensation, pursuant to [art. 17](#) of Legislative Decree 241/97;
- by submitting the F24 form by 31.12.2026, after five days from the communication of the credit that can be used to the interested parties;
- without application of the annual limit pursuant [to Article 1](#), paragraph 53 of Law 244/2007 for tax credits (€250,000.00), the general limit pursuant to [Article 34](#) of Law 388/2000 (€2 million), as well as the prohibition of offsetting credits relating to state taxes in the presence of debts entered in the register for an amount exceeding €1,500.00 pursuant to [Article 31](#) of Decree-Law 78/2010.

This credit does not contribute, by express provision, to the formation of income and the taxable base of IRAP and is not relevant for the purposes of the ratio referred to in [art. 61](#) and [109](#) par. 5 of the TUIR.

Ad hoc contribution for renewables

Decree-Law [42/2026](#) also introduced the new paragraph 3-bis to [art. 8](#) of Decree-Law 38/2026, which provides, for the above-mentioned companies, an *ad hoc contribution* granted in proportion to the expenses, resulting from the above-mentioned communications, incurred for:

- investments in plants aimed at the self-production of electricity from renewable sources for self-consumption, including expenses for systems for the storage of the energy produced, in compliance with the principle of not causing significant damage to the environment (DNSH);
- certifications relating to accounting documentation and those necessary to demonstrate the reduction of energy consumption and compliance with the DNSH principle, issued by qualified parties.

This contribution may not exceed the amount of the tax credit requested with the aforementioned communications for the same expenses for each application.

However, the contribution is up to a maximum of €57.7 million for the year 2026, €80 million for the year 2027 and €60 million for the year 2028. The MIMIT provides for the disbursement of the contributions, on the basis of the information provided by the GSE in relation to the expenses incurred, according to the procedures identified by its own decree.

The provisions relating to this contribution apply in compliance with European State aid rules. The related European obligations are provided by the MIMIT.

art. 8 DL 27.3.2026 n. 38

Il Quotidiano del Commercialista of 4.4.2026 - "The tax credit for unfulfilled Transition 5.0 applications rises to 89.77%" - Alberti

Eutekne Guides - Direct Taxes - "Transition 5.0 Investment Bonus" - Alberti P.

SOCIAL SECURITY

Social safety nets - NASpl - Early liquidation - News of Law 199/2025 (2026 Budget Law) - Clarifications (INPS message 7.4.2026 no. 1215)

With the message 7.4.2026 n. [1215](#), INPS intervened on the provision provided for in [art. 1](#) co. 176 of Law 199/2025 (2026 Budget Law), which amended the methods of disbursement of the early liquidation of the NASpl governed by [art. 8](#) of Legislative Decree 22/2015, which can be requested by the beneficiary as an incentive for self-entrepreneurship.

Regulatory framework

According to [Article 8](#) of Legislative Decree 22/2015, the worker entitled to the payment of the NASpl can request the early payment of the total amount of the benefit due, in order to start a self-employed or sole proprietorship or for the subscription of a share of the share capital of a cooperative in which the mutual relationship has as its object the provision of work activities by the member.

On the merits, [art. 1](#) co. 176 of Law 199/2025 (2026 Budget Law) has therefore established that for applications for benefits submitted as of 1.1.2026, the payment of the benefit no longer takes place in a single solution, as provided for by the previous legislation, but in 2 installments:

- the first, in an amount equal to 70% of the entire amount;
- the second, equal to the remaining 30%, to be paid at the end of the duration of the NASpl and in any case no later than 6 months from the date of submission of the advance application, subject to verification of non-reemployment (except in the case where the employment relationship is established with the cooperative of which the worker has subscribed a share of the share capital and for which he has requested the benefit) or pension entitlement except for the ordinary disability allowance.

Entitlement to the direct pension and the ordinary disability allowance

INPS clarifies that, in the event that the applicant for the NASpl advance benefit, to whom the first installment equal to 70% of the entire amount due has been paid, becomes a direct pension holder, the second installment equal to the remaining 30% of the entire amount due will not be paid to him.

If, on the other hand, the holder of the NASpl advance benefit, already a beneficiary of the first installment equal to 70% of the entire amount due, submits the application for the ordinary disability allowance, he or she must opt for one of the two benefits.

In the event that the subject opts for the ordinary disability allowance, the second installment of the NASpl advance will not be disbursed.

Conversely, if you opt for the NASpl advance benefit, the second installment equal to the remaining 30% of the entire amount due will be paid and the payment of the ordinary disability allowance will be suspended for the entire theoretical period of entitlement to the NASpl allowance.

Subsequently, the suspended ordinary disability allowance may be reinstated at the end of the theoretical period of entitlement to the NASpl paid in advance, if the entitlement to it remains.

Hypothesis of reoccupation

INPS also offers some clarifications regarding the hypothesis in which the beneficiary of the NASpl advance finds a new job.

In detail, if the person requesting the advance in question re-employs with an employment relationship by the end of the NASpl period or, if earlier, within 6 months from the date of submission of the advance application, if the first installment has already been paid (i.e. 70% of the entire amount due), the second installment equal to the remaining 30% of the entire amount due will not be paid.

In any case, INPS specifies, the general discipline provided for by [art. 8](#) paragraph 4 of Legislative Decree 22/2015 remains unchanged, according to which the worker who establishes an employment relationship before the expiry of the period for which the early payment of the NASpl is recognized is required to return the advance obtained in full.

In other words, in the event of the aforementioned re-employment hypothesis, not only will the second installment of the entire amount due not be disbursed, but the beneficiary of the NASpl advance will also be required to return the first installment (equal to 70% of the amount) already paid.

In all cases, the non-payment of the second instalment and the return of the first are not envisaged in the event that the employment relationship is established with the cooperative of which the beneficiary has

subscribed a share of the share capital using the advance of the NASpl.

art. 1 co. 176 L. 30.12.2025 n. 199

art. 8 Legislative Decree 4.3.2015 n. 22

INPS Message 7.4.2026 no. 1215

Il Quotidiano del Commercialista of 8.4.2026 - "The new job blocks the advance of the NASpl" - Mamone Italia

Oggi of 8.4.2026, p. 38 - "Early naspi, stop with pension or employment" - De Lellis C.

Eutekne Guides - Social Security - "Social Shock Absorbers - NASpl" - Quintavalle R., D'Amato F.

Read Highlights

BENEFITS

REVENUE AGENCY PROVISION 16.2.2026 N. 56564

BENEFITS

TAX BREAKS - TAX CREDIT FOR DISADVANTAGED AREAS - CREDIT

TAX FOR INVESTMENTS IN THE SINGLE SEZ OF SOUTHERN ITALY - Investments made in 2025 - Additional tax credit provided for by the 2026 Budget Law - Approval of the communication model for use

Art. 1 co. 448 - 452 of Law no. 199 of 30.12.2025 (2026 Budget Law) provided for the recognition of an additional tax credit in favour of companies that have made investments in the single SEZ of the South in 2025.

In implementation of these provisions, with this provision the Revenue Agency has approved the model and the related instructions for communicating the existence of the conditions to benefit from the aforementioned additional tax credit.

Conditions for entitlement to the additional tax credit

The additional tax credit, equal to 14.6189%, is granted to companies that:

- have validly submitted, in the period from 18.11.2025 to 2.12.2025, the supplementary communication for the use of the tax credit for investments in the single SEZ of the South, made from 1.1.2025 to 15.11.2025 pursuant to art. 16 of Legislative Decree 124/2023 and art. 1 co. 488 of Law 207/2024;
- have not obtained recognition, with reference to one or more investments subject to the aforementioned supplementary communication, of the Transition 5.0 tax credit referred to in art. 38 of Decree-Law 19/2024.

The additional tax credit of 14.6189% is in addition to the tax credit recognized in the amount of 60.3811% pursuant to provv. Agenzia delle Entrate 12.12.2025 n. 570046, for a total of 75%.

Content of the communication to the Revenue Agency

To access the additional tax credit, the beneficiary company must submit a special communication to the Revenue Agency containing the declaration that it has not obtained recognition of the aforementioned transition 5.0 tax credit.

In the event that the beneficiary, after sending the aforementioned supplementary communication, has obtained, with reference to the same investments, other benefits that involve the reduction of the tax credit due, the amount of the tax credit resulting from the supplementary communication, redetermined downwards, must be indicated in the communication.

Methods and deadlines for submitting the communication

The communication for access to the additional tax credit must be submitted to the Revenue Agency:

- from 15.4.2026 to 15.5.2026;
- electronically, using the specific form approved by this provision and the software available free of charge on the Agency's website;
- directly by the beneficiary or by making use of a person in charge of transmitting the declarations referred to in art. 3 co. 2-bis and 3 of Presidential Decree 322/98.

Submission of Substitute Notices

In the same time interval, interested parties can send a new communication, which fully replaces the one previously transmitted.

Annulment of the communication submitted

During the same period, the interested parties may cancel the communication previously transmitted.

The cancellation:

- it concerns exclusively the communication relating to the additional tax credit provided for by the 2026 Budget Law, with the consequent forfeiture of the facilitation;
- does not concern the supplementary communication transmitted in the period from 18.11.2025 to 2.12.2025.

Methods and terms of use of the tax credit

The additional tax credit can be used:

- exclusively in compensation, pursuant to art. 17 of Legislative Decree 241/97, by submitting the F24 form through the telematic services of the Revenue Agency, under penalty of refusal of the payment operation;
- from 26.5.2026 to 31.12.2026, in any case not before the issuance of a second receipt, subsequent to the receipt of the communication, with which applicants are notified of the recognition of the use of the tax credit.

With a subsequent resolution of the Revenue Agency, the instructions for filling in the F24 form will be defined.