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## **MAY 2026: KEY COMPLIANCE REQUIREMENTS ..... 13**

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<b>1</b>	<b>COLLECTION OF ADDITIONAL DATA FOR ISA AND TWO-YEAR PREVENTIVE ARRANGEMENT PURPOSES - PROCEDURES</b>
	<p>The calculation of the ISA score and of income and net production value for the purposes of the two-year composition with creditors (CPB) requires data processed by the Revenue Agency, which makes this data available to taxpayers and their intermediaries.</p> <p>This data (so-called 'pre-calculated' data) can be obtained:</p> <ul style="list-style-type: none"> <li>• the taxpayer by accessing their tax account;</li> <li>• or by an authorised intermediary, either on an individual basis for each taxpayer or in bulk, in accordance with the procedures set out in the Revenue Agency's circular of 13 April 2026 No. 115744.</li> </ul> <p>The procedures for obtaining the additional data set out in Provision 115744/2026 take into account the changes introduced by the provisions on the single mandate contained in Article 21 of Legislative Decree 1/2024.</p>
<b>1.1</b>	<b>INTERMEDIARIES WITH AUTHORISATION TO ACCESS THE DELEGATED TAX FILE CONSULTATION SERVICE</b>
	<p>For the purposes of the bulk acquisition of additional ISA data for taxpayers for whom they are authorised via the tax folder authorisation or the single authorisation to use the delegated tax folder consultation service, intermediaries shall transmit to the Revenue Agency, via the Entratel service, a <i>file</i> containing the list of taxpayers for whom they are authorised and for whom they are requesting such data.</p> <p>The <i>file</i> must include the tax code of the requesting party and, for each delegating party, confirmation of possession of the tax folder authorisation or the single authorisation to use the <i>online</i> services for consulting the delegated tax folder.</p> <p>The provision of additional data is subject to successful verification of the activation of the tax account authorisation or the single authorisation to use the <i>online</i> services for consulting the delegated tax account.</p> <p>If errors are found in the submitted requests, the additional ISA data for the reported parties will not be made available. In this case, a new <i>file</i> containing the correct data must be sent.</p> <p>The date from which intermediaries may send the <i>files</i> and the date from which it is possible to download the <i>files</i> containing the additional ISA data are specified by the Revenue Agency, which makes the <i>files</i> containing the additional data in the reserved area for 20 working days.</p>
<b>1.2</b>	<b>INTERMEDIARIES DELEGATED TO THE SERVICE FOR THE COLLECTION OF ISA DATA AND DATA FOR DETERMINING THE CPB PROPOSAL.</b>
	<p>Intermediaries who carry out bulk or ad hoc retrieval of additional data for taxpayers for whom they have been appointed as representatives via the single authorisation to use the <i>online</i> service for retrieving ISA data and data for determining the proposed two-year composition-with-creditors arrangement must also submit to the Revenue Agency, via the Entratel service, a <i>file</i> containing the list of taxpayers for whom they are authorised and for whom they are requesting such data.</p> <p>The <i>file</i> sent must include the tax code of the requesting party and, for each delegator, confirmation of possession of the single authorisation to use the <i>online</i> service for the acquisition of ISA data and data for determining the two-year composition-with-credit proposal.</p> <p>The procedural steps for making the data available are the same as those summarised above.</p>
<b>2</b>	<b>TWO-YEAR PRE-ARRANGED SETTLEMENT – GROUNDS FOR EXCLUSION AND TERMINATION – FURTHER CLARIFICATIONS</b>
	<p>The Revenue Agency, in a number of responses to requests for rulings, has provided further clarifications regarding various scenarios involving the termination of the two-year composition with creditors (CPB).</p>

<b>2.1</b>	<p><b>SUSPENSION OF THE SOLE CLIENT’S BUSINESS</b></p> <p>In its response to tax ruling no. 98 of 1 April 2026, the Italian Revenue Agency clarified that, among the grounds for termination of the CPB referred to in Article 19(2) of Legislative Decree 13/2024, the suspension of construction activities resulting from judicial measures at the construction site of the sole client of the estate agent, provided that the suspension of activities is caused by the client construction company’s inability to access the site.</p> <p>The termination of the CPB in the case under consideration is therefore not automatic, occurring only upon demonstration of a causal link between the suspension of construction work and:</p> <ul style="list-style-type: none"> <li>• the inability of the sole client to access the construction site;</li> <li>• a reduction in actual income or net production value of more than 30% compared to the agreed income.</li> </ul> <p>To this end, it is also necessary to verify in practice that the estate agent carried out the activity, during the two-year period covered by the agreement and in the preceding year (i.e., in 2023, in 2024 and in 2025), exclusively on behalf of a single client.</p>
<b>2.2</b>	<p><b>MEMBERSHIP OF A PROFESSIONAL ASSOCIATION OR PARTNERSHIP BETWEEN PROFESSIONALS</b></p> <p>In its response to tax ruling no. 100 of 2 April 2026, the Italian Revenue Agency clarified that membership of the CPB for professionals who are part of associated practices and professional partnerships/law firms is permitted even when the two-year periods of the agreement do not coincide, provided that both the partnership and the member apply the CPB during the same period.</p> <p>The mere misalignment of the two-year periods of participation (between the practice and the partners) does not, in fact, constitute grounds for exclusion from the CPB.</p> <p>In the case in question, a professional partnership comprising two partners has adhered to the CPB 2025-2026; the majority partner has adhered to the CPB 2025-2026, whilst the minority partner has not adhered to the CPB and has withdrawn from the partnership with effect from 1 January 2025.</p> <p>From the same date, a new partner joined the professional firm, with a CPB in place for the two-year period 2024–2025.</p> <p>The Italian Revenue Agency clarifies that, since the firm, the majority partner and the new minority partner have all joined the CPB, the mere misalignment of the two-year membership periods (between the firm and the partners) does not constitute grounds for exclusion from the CPB; any failure to renew for the subsequent two-year period (2026–2027) by the minority partner who joined the CPB for the 2024–2025 period will, in any event, constitute grounds for termination of the CPB for the year 2026.</p>
<b>2.3</b>	<p><b>EXTRAORDINARY TRANSACTIONS BY SOLE TRADERS</b></p> <p>In its response to tax ruling no. 103 of 2 April 2026, the Italian Revenue Agency clarified that the acquisition of a business operating in the electronic data processing sector by a commercial agent who has joined the CPB 2025–2026 does not result in termination of the CPB, as Article 11(1)(b-ter) of Legislative Decree 13/2024 does not apply in this case.</p> <p>The ground for termination in question does not, in fact, apply to sole traders, as it refers specifically to ‘companies and entities’ and not, in general, to the entrepreneur or the “legal entity” that has entered into the composition agreement.</p>
<b>3</b>	<p><b>SINGLE CERTIFICATIONS 2026 - ACCESS BY AUTHORISED INTERMEDIARIES TO CONSULT TAXPAYERS’ TAX FILES - IMPLEMENTATION PROCEDURES</b></p> <p>By Provision No. 121321 of 20 April 2026, the Revenue Agency has defined the procedures by which intermediaries responsible for the electronic transmission of tax returns may request and acquire, including in bulk, the data from the 2026 Single Certifications, relating to the 2025 tax year, of taxpayers who have delegated them to consult the their tax account.</p>

<p><i>continued</i></p>	<p>Provision 121321/2026 supplements the previous provision of 20 October 2025 No. 390142, which was applicable exclusively in relation to the 2025 Single Tax Certificates, relating to the tax year 2024.</p>
<p><b>3.1</b></p>	<p><b>REQUEST FOR THE ACQUISITION OF SINGLE CERTIFICATIONS</b></p> <p>Intermediaries (qualified professionals, CAFs or other entities responsible for the electronic transmission of tax returns, as referred to in Article 3(3) of Presidential Decree 322/98) may therefore transmit to the Revenue Agency, via the Entratel electronic service, a <i>file</i> containing a request for data from the Single Certifications of taxpayers for whom they are authorised to access the tax file, specifying:</p> <ul style="list-style-type: none"> <li>• the tax code of the intermediary making the request;</li> <li>• the list of tax codes of the individuals for whom the download of the Single Tax Certificates is requested and the reference year of the same.</li> </ul> <p>The request <i>file</i>:</p> <ul style="list-style-type: none"> <li>• is prepared using <i>the</i> dedicated <i>software</i> made available by the Revenue Agency, or using other tools provided that it complies with the specified technical requirements (Annex A to Provision 121321/2026, in relation to the 2026 Single Tax Certificates);</li> <li>• must be verified using the verification <i>software</i> made available by the Revenue Agency, and subsequently transmitted.</li> </ul> <p>Upon receipt of a request <i>file</i>, the electronic system assigns it an identifier (electronic reference number) and provides a confirmation of successful receipt or a notification of failure to receive.</p> <p>Within 3 days of receiving confirmation that the request <i>file</i> has been successfully received, the system provides, in the “Receipts” section of the members’ area, a receipt <i>file</i> – identified by the same electronic reference number as <i>the</i> request <i>file</i> – containing the results of the checks carried out on each of the requests contained therein.</p> <p><b>Checks</b></p> <p>The data for each requested Single Certification is in fact provided to the intermediary only upon successful verification that the authorisation to access the tax file of the holder of the Certification is active on the date the request <i>file</i> is received.</p>
<p><b>3.2</b></p>	<p><b>RESPONSE FILE CONTAINING THE SINGLE CERTIFICATIONS</b></p> <p>For each request <i>file</i> received, a response <i>file</i> is generated:</p> <ul style="list-style-type: none"> <li>• containing the data of the requested Single Certifications relating to the positions that have passed the checks;</li> <li>• drawn up in accordance with the relevant technical specifications (Annex B to Provision 121321/2026, in relation to the 2026 Single Certifications);</li> <li>• which is made available in the reserved area within 5 days of the request date;</li> <li>• which remains available for the following 10 days.</li> </ul>
<p><b>3.3</b></p>	<p><b>SECURITY MEASURES</b></p> <p>The acquisition, including bulk acquisition, of the Single Certifications of delegating taxpayers is guaranteed by measures involving a system for the identification, authentication and authorisation of persons authorised to download data.</p> <p>The Revenue Agency tracks accesses made to its systems by each intermediary, indicating the times and types of operations carried out, by setting up specific tools for monitoring and periodically analysing accesses.</p> <p>The taxpayer:</p> <ul style="list-style-type: none"> <li>• by consulting their tax account, can view the list of parties to whom the data from the Single Tax Certificates has been made available;</li> <li>• is informed that a request has been made to access the data from the Single Certifications , including via a notification through the “IO App”.</li> </ul>
<p><b>3.4</b></p>	<p><b>INITIATION OF THE PROCEDURE</b></p> <p>The date from which they may be requested and obtained, including via</p>

en masse	, will be announced in a subsequent notice from the Revenue Agency, published on its website.
4	<p><b>PENSION FUND FOR CHARTERED ACCOUNTANTS - PAYMENT OF CONTRIBUTIONS VIA THE F24 FORM AND OFFSETTING OF CONTRIBUTION LIABILITIES AGAINST TAX CREDITS</b></p>
	<p>By Resolution No. 13 of 1 April 2026, the Revenue Agency established the contribution reference code “E150”, entitled “<i>National Pension and Welfare Fund for Chartered Accountants – CNPADC obligations</i>”, to enable the payment, via the F24 form, of social security and welfare contributions, penalties and interest owed by members of the Chartered Accountants’ Fund, in accordance with Ministerial Decree of 10 January 2014 and the agreement signed on 15 October 2025.</p>
4.1	<p><b>OPERATIONAL ASPECTS</b></p> <p>The payment reference “E150” must be entered in the “Other social security and welfare bodies” section (second box) of the F24 form, in the “contribution reference” field, exclusively in relation to the amounts indicated in the “debit amounts paid” column.</p> <p>In particular, the following must be entered:</p> <ul style="list-style-type: none"> <li>• in the “institution code” field, the code “0015”;</li> <li>• in the “office code” field, no value;</li> <li>• in the “position code” field, a unique and personal code, consisting of up to 9 numeric characters, generated by the Fund for each contribution deadline, and made available by the Fund via its <i>online</i> services;</li> <li>• in the “reference period: from mm/yyyy” field, the month of January (01) and the year of the payment, in the format “MM/YYYY”;</li> <li>• in the “reference period: to mm/yyyy” field, the month of December (12) and the year of payment, in the format “MM/YYYY”.</li> </ul> <p>The new payment method using the F24 form is accessible via the Fund’s <i>online</i> services, under the same terms and conditions as those applicable to PagoPA and MAV.</p>
4.2	<p><b>EFFECTIVE DATE</b></p> <p>The payment reference “E150” is effective from 4 May 2026.</p> <p>In particular, the new option to make payments using the F24 form applies to contributions relating to 2026:</p> <ul style="list-style-type: none"> <li>• first instalment of the minimum contribution on 1 June 2026;</li> <li>• second instalment of the minimum contribution on 2 November 2026;</li> <li>• contribution surpluses for the next PCE 2026.</li> </ul> <p>The instalments of the 2025 contribution surpluses due on 30 June 2026 (third instalment) and 30 September 2026 (fourth instalment) must continue to be paid using the method already chosen for the 2025 PCE (SDD, PagoPA or MAV).</p>
5	<p><b>IMU - EXEMPTION FOR AGRICULTURAL LAND IN MOUNTAIN OR HILLY AREAS - CLARIFICATIONS</b></p>
	<p>By Resolution No. 1/DF of 1 April 2026, the Department of Finance of the Ministry of Economy and Finance provided some clarifications regarding the IMU exemption for agricultural land located in mountainous or hilly areas, pursuant to Article 1(758)(d) of Law 160/2019.</p> <p>In particular, it is reiterated that, for the identification of mountainous or hilly municipalities (or parts thereof) within which agricultural land is exempt from IMU, reference must continue to be made to the list annexed to Ministry of Finance Circular No. 9 of 14 June 1993 (and supplemented by Ministry of Economy and Finance Circular No. 1/DF of 3 January 2024).</p>
5.1	<p><b>IRRELEVANCE FOR IMU PURPOSES OF THE CLASSIFICATION UNDER LAW 131/2025</b></p> <p>Conversely, as specified in Article 2(3) of Law 131/2025, the classification of mountain municipalities under the same Law 131/2025 is irrelevant for the purposes of IMU exemption.</p>

<p><i>continued</i></p>	<p>With regard to this latter classification, the Department of Finance has instead highlighted that the resolution of the Council of Ministers of 18 February 2026 authorised the adoption of the draft regulation (not yet issued) for the identification of the list of mountain municipalities in accordance with Article 2(1) of Law 131/2025.</p> <p>However, paragraph 2 of Article 2 of Law 131/2025 specifies that, once the aforementioned regulation has been adopted, together with the corresponding list of mountain municipalities, a subsequent regulation will be responsible for defining the criteria for identifying, within that list, the municipalities eligible for the support measures provided for in Chapters III, IV and V of the same</p> <p>Law 131/2025 (which include the tax credits referred to in Articles 6, 7, 19, 25 and 27 of Law 131/2025).</p>
<p><b>5.2</b></p>	<p><b>IDENTIFICATION OF MOUNTAIN OR HILLY AGRICULTURAL LAND EXEMPT FROM IMU</b></p> <p>The IMU exemption for agricultural land situated in mountainous or hilly areas, pursuant to Article 1(758)(d) of Law 160/2019, applies:</p> <ul style="list-style-type: none"> <li>• across the entire municipal territory, provided that the list attached to Ministry of Finance Circular No. 9/93 (and supplemented by Ministry of Economy and Finance Circular No. 1/DF of 3 January 2024), there is no entry for the municipality concerned;</li> <li>• only to a part of the municipal territory, if in the list attached to the aforementioned ministerial circulars, next to the municipality concerned, the abbreviation 'PD' is indicated, i.e. 'partially delimited' (in this case, for the precise identification of the areas where the exemption applies, it is necessary to contact the relevant regional offices).</li> </ul> <p><b>Merger of Municipalities</b></p> <p>Further clarifications regarding the identification of mountainous or hilly areas where the IMU exemption applies are also provided by Ministry of Economy and Finance Circular No. 4/DF of 14 July 2016, concerning the scenario where the municipalities listed in the Ministry of Finance Circular No. 9/93 are subject to a merger.</p>
<p><b>6</b></p>	<p><b>COST OF PERMANENT EMPLOYEES WORKING ABROAD – DEDUCTIBILITY FOR IRAP PURPOSES – CONDITIONS</b></p>
	<p>In response to the Revenue Agency's ruling of 1 April 2026, No. 95, certain clarifications were provided regarding the deductibility, for IRAP purposes, of costs relating to the staff of a limited company, hired in Italy on a permanent contract and posted abroad without the support of branches or permanent establishments.</p>
<p><b>6.1</b></p>	<p><b>DEDUCTIBILITY OF THE COST OF PERMANENT EMPLOYEES</b></p> <p>The total cost of employees hired on permanent contracts is deductible from the IRAP tax base (<i>pursuant</i> to Article 11(4-<i>octies</i>) of Legislative Decree 446/97). The benefit is available to entities that determine the net production value in accordance with Articles 5–9 of Legislative Decree 446/97, namely:</p> <ul style="list-style-type: none"> <li>• partnerships and companies, including banks, other financial companies and insurance companies</li> <li>• insurance companies (from 2022, sole traders are excluded <i>by law</i> from IRAP);</li> <li>• to professional partnerships and professional associations (from 2022, sole practitioners are excluded <i>by law</i> from IRAP);</li> <li>• agricultural producers organised as companies, where they are still subject to IRAP.</li> </ul>

6.2	<p><b>VALUE OF NET PRODUCTION GENERATED ABROAD</b></p> <p>For taxable persons resident in Italy who also carry out production activities abroad, the portion of the value of production attributable to such activities is deducted from the tax base in accordance with the criteria for the allocation of the tax base among the various regions (Article 12(1) of Legislative Decree 446/97).</p> <p>Since Article 12(2) of Legislative Decree 446/97 includes in the tax base of non-resident enterprises only the value of production realised in Italy through permanent establishments, for resident entities the carrying out of production activities abroad is recognised only where a permanent establishment exists (see Ministerial Circular No. 188 of 16 July 1998, answer 3 regarding IRAP, and Ministerial Circular No. 263 of 12 November 1998, § 2.1). Therefore, the establishment abroad, for example, of a mere representative office by a company resident in Italy, in the opinion of the tax authorities, does not confer the right to exclude from the tax base</p>
<i>the</i>	<p>the portion of the value of production that is theoretically attributable to any employees or collaborators assigned to that office.</p>
6.3	<p><b>STAFF EMPLOYED ABROAD WITHOUT A PERMANENT ESTABLISHMENT</b></p> <p>In the case under consideration, the applicant company offers its clients a range of IT services using staff employed in Italy on permanent contracts and permanently stationed abroad, but without the support of any permanent establishment outside Italy.</p> <p>On the basis of the ministerial guidance set out above, in the Agency's view the entire value of net production is taxable in Italy. It follows that the total cost of employees hired in Italy on permanent contracts and employed abroad without a permanent establishment is deductible, provided that the 'civil-accounting' relevance principle applicable for IRAP purposes.</p>
7	<p><b>SUPERBONUS - GENERAL CONTRACTOR - MARGIN CHARGED TO THE CLIENT - CLARIFICATIONS</b></p> <p>In Resolution No. 17 of 29 April 2026, the Italian Revenue Agency provided clarifications on the deductibility of coordination costs in main and subcontracting agreements with <i>general contractors</i> where the superbonus, as provided for in Article 119 of Decree Law 34/2020, has been utilised.</p>
7.1	<p><b>IDENTIFICATION OF THE TYPE OF 'GENERAL CONTRACTOR'</b></p> <p>To understand how to treat costs recharged to clients of works benefiting from the superbonus, it is important first to verify whether the company qualifies as a 'pure' <i>general contractor</i> or as a 'contractor' <i>general contractor</i>, bearing in mind that:</p> <ul style="list-style-type: none"> <li>• the "pure" superbonus <i>general contractor</i> performs only coordination activities and acts as an intermediary in the re-invoicing of the expenses of professionals and/or contractors carrying out the works, with the aim of allowing the application of the discount on the fee, as referred to in Article 121(1)(a) of Decree Law 34/2020;</li> <li>• the "contractor" superbonus <i>general contractor</i> undertakes to carry out the works and not merely to coordinate them.</li> </ul>

7.2	<p><b>DEDUCTIBILITY OF EXPENSES</b></p> <p>With regard to whether or not the fees charged by <i>the general contractor</i> to the client are deductible, the Italian Revenue Agency specifies that:</p> <ul style="list-style-type: none"> <li>• in the case of a “pure” Superbonus <i>general contractor</i>, the costs are not deductible;</li> <li>• Where a ‘superbonus’ <i>general contractor</i> is involved, the fees charged for carrying out the works may qualify for the tax deduction as they constitute, in their entirety, contract costs. It remains the case that, even in this scenario, the fees charged to the client for the mere administrative coordination of applying the discount on the invoice do not qualify as eligible expenses for the super-bonus, as they are not directly related to the execution of the works.</li> </ul> <p>Where a “superbonus” <i>general contractor</i> is involved, if the <i>general contractor’s</i> invoice does not include any cost item distinguishing the activity of mere coordination or the application of the discount on the invoice, the fee cannot be “automatically” reclassified by the verifying authorities “<i>from fees for contracted works to remuneration for coordination services or for the management of the discount</i>”.</p>
8	<p><b>ONLUS - REGISTRATION IN THE RUNTS AFTER 31 MARCH 2026 - CLARIFICATIONS</b></p>
	<p>In its note No. 6665 of 28 April 2026, the Ministry of Labour issued operational guidelines regarding the handling of applications for registration in the RUNTS by ONLUS organisations, submitted after the deadline of 31 March 2026.</p>
8.1	<p><b>ENTITIES WITHOUT LEGAL PERSONALITY</b></p> <p>Firstly, the Ministry notes that bodies which did not submit an application for registration with the RUNTS by 31 March 2026 have lost their ONLUS status; such entities are therefore required, by virtue of the loss of the aforementioned status, to transfer any incremental assets to another body with similar purposes pursuant to Article 10(1)(f) f) of Legislative Decree 460/97, subject to a mandatory request for an opinion from the Ministry of Labour.</p>
<i>continued</i>	<p>However, for such entities, compliance with the transfer obligation is not prescribed by the regulations, whether primary or secondary, as a necessary requirement for the entity’s registration in the RUNTS, nor are the relevant offices required to carry out such verification; consequently, applications for registration submitted from 1 April 2026 by former ONLUS organisations lacking legal personality or which do not intend to acquire it through registration in the RUNTS will be processed in the same way as ordinary applications from organisations lacking such status, with the procedure set out in Articles 8 and 9 of Ministerial Decree 106/2020.</p>
8.2	<p><b>ENTITIES WITH LEGAL PERSONALITY</b></p> <p>In the case of applications for registration in the RUNTS by former ONLUS organisations already possessing legal personality, or which intend to acquire it through registration, it is the responsibility of the notary appointed to submit the application for registration to verify that the existence of the minimum assets is not compromised by the presence of a portion intended for devolution.</p> <p>Should this aspect not be clearly evident from the notarial certificate, the will send the notary a request for clarification and any necessary additional documentation.</p>
8.3	<p><b>MANDATORY NATURE OF THE 31 MARCH 2026 DEADLINE</b></p> <p>The Ministry of Labour clarifies that all applications submitted after 31 March 2026 shall be considered late, including cases where the notary has received the resolution for registration purposes prior to that date and has filed it within the following 20 days; the deadline of 31 March 2026 is in fact to be considered the final deadline for initiating the RUNTS registration procedure, as provided for all applications for registration of former ONLUS organisations, including those of entities already possessing legal personality.</p>

<p><b>8.4</b></p>	<p><b>USE OF THE ACRONYM ‘ONLUS’</b></p> <p>The unauthorised use of the acronym “ONLUS” is no longer subject to the prohibition on unlawful use and the associated penalties referred to in the repealed Articles 27 and 28(1)(c) of Legislative Decree 460/97.</p> <p>However, should the offices of the Ministry of Labour, either during registration or in the course of routine verification activities, find that the acronym ONLUS continues to appear in the name of an organisation, they will expressly invite the organisation to make the necessary changes to its name at the earliest opportunity, without such verification having further implications for the registration and/or continued inclusion of such entities in the RUNTS.</p>
<p><b>9</b></p>	<p><b>THIRD SECTOR ENTITIES - AGGREGATED CASH ACCOUNTING REPORT - CLARIFICATIONS</b></p>
	<p>In Circular No. 6 of 17 April 2026, the Ministry of Labour provided clarifications regarding the aggregate cash-based accounting model adopted by Ministerial Decree of 18 February 2026; in particular, the Ministry notes that third sector entities, even those with legal personality, but with total revenue not exceeding €60,000.00, may use both the standard cash-based statement and the aggregated cash-based statement for 2026.</p> <p>The ordinary cash-based statement may also be used by micro-entities with legal personality for the 2025 financial statements.</p> <p>The new aggregated cash-based model is merely a summary of the ‘ordinary’ cash-based statement, without introducing any changes either to the content of the current cash-based statement or to the accounting system, and constitutes an option for ETSs authorised to use it.</p> <p>Therefore, ETSs with total revenue of €60,000.00 or less may opt:</p> <ul style="list-style-type: none"> <li>• the aggregated cash-based statement;</li> <li>• for the financial statements comprising the balance sheet, the income statement and the mission report.</li> </ul>

<b>10</b>	<b>AREAS AFFECTED BY ‘CYCLONE HARRY’ – SUSPENSION OF COMPLIANCE OBLIGATIONS AND CONTRIBUTION PAYMENTS – INPS INSTRUCTIONS</b>
	<p>By Circular No. 49 of 22 April 2026, the INPS issued instructions regarding the suspension of compliance obligations and contribution payments provided for in Article 2(3) of Decree-Law No. 25 of 27 February 2026 following the weather events that affected the regions of Calabria, Sicily and Sardinia from 18 January 2026, in particular the so-called ‘Cyclone Harry’.</p>
<b>10.1</b>	<b>SCOPE OF APPLICATION</b>
	<p>The suspension applies to the deadlines for the fulfilment of obligations and the payment of social security and welfare contributions and INAIL premiums due between 18 January 2026 and 30 April 2026, for persons who, on 18 January 2026, had their residence, or their registered office or operational headquarters declared to the relevant Chamber of Commerce, in properties located within the territories of the municipalities affected by the weather events for which a state of emergency was declared by the resolution of the Council of Ministers of 26 January 2026:</p> <ul style="list-style-type: none"> <li>• damaged and evacuated as unfit for habitation pursuant to measures adopted, by 27 February 2026, by the competent authorities as a result of the aforementioned weather events;</li> <li>• damaged for which, as at 27 February 2026, a safety assessment as a result of the aforementioned events and, following the outcome of the checks carried out, an order for evacuation due to unfitness for habitation has been issued.</li> </ul> <p>The suspension applies to social security contributions relating to activities carried out in the damaged properties; in fact:</p> <ul style="list-style-type: none"> <li>• private employers with employees and clients may only benefit from the suspension only for workers operating at premises located in the aforementioned properties;</li> <li>• employers authorised to centralise their contribution obligations may suspend contributions relating to production units, construction sites and/or branches located in the aforementioned properties (the obligation to submit the UniEmens data flow remains).</li> </ul> <p>The suspended obligations and payments must be fulfilled, without the application of penalties and interest, in a single payment by 10 October 2026 (no refund will be made of contributions already paid).</p>
<b>10.2</b>	<b>INPS OPERATIONAL INSTRUCTIONS</b>
	<p>The INPS has specified that:</p> <ul style="list-style-type: none"> <li>• employers must submit a specific request via the ‘Social Security Portal (Employers with Employees Section)’, requesting the allocation of authorisation code ‘6M’, and use the new payment reference code ‘N983’ in UniEmens submissions;</li> <li>• domestic employers must submit a specific request;</li> <li>• for agricultural employers, the suspension applies only to contributions for the third quarter of 2025 (as well as UniEmens submissions falling within the suspension period); these parties must use the same payment reasons as for ordinary payments and <i>the specific code line</i> that will be made available in the “Supplementary Data”, “Print F24 Form” section of the “Taxpayer’s Social Security Account”;</li> <li>• clients must enter the value “42” in UniEmens;</li> <li>• craftsmen and traders must apply for the suspension via the Taxpayer’s Social Security Folder and make the payment (fourth instalment of 2025 contributions due on the minimum basis) using the original payment forms originally prepared and made available to the worker.</li> </ul>
<b>11</b>	<b>JOINT AND SEVERAL LIABILITY IN CONTRACTS - CONTRIBUTION PAYMENTS - PROHIBITION ON THE USE OF CREDITS FOR SET-OFF</b>
	<p>In an FAQ dated 29 April 2026, the Revenue Agency clarified that it is not possible to use credits for offsetting in relation to social security contributions and insurance premiums paid in the event of default by the contractor, given the prohibition set out in Article 1 of Decree Law 124/2019.</p>

11.1	<p><b>JOINT AND SEVERAL LIABILITY OR SUBSTITUTE ACTION AND PROHIBITION ON SET-OFF</b></p> <p>Article 29(2) of Legislative Decree 276/2003 and Article 11(6) of Legislative Decree 36/2023 provide, respectively, joint and several liability on the part of the client or a substitute payment by the contracting authority for the payment of social security contributions and insurance premiums due in respect of workers employed under the contract, in the event of non-compliance by the contractor.</p> <p>Since, in such circumstances, the party making the payment is acting to settle another party's debt, they may not set off their own claims against it, as this would constitute a breach of Article 1 of Decree-Law 124/2019, which prohibits the payment of another person's debt by offsetting one's own claims.</p>
11.2	<p><b>HOW TO COMPLETE FORM F24</b></p> <p>When making such payments using Form F24, in order to identify the parties involved in the transaction, the guidelines provided in the previous Revenue Agency resolution of 11 April 2012 No. 34 must be followed, namely:</p> <ul style="list-style-type: none"> <li>the taxpayer's tax code (the so-called "first tax code") must be that of the defaulting party;</li> <li>in the field "Tax code of the co-obligor, heir, parent, guardian or insolvency administrator" (so-called "second tax code"), the tax code of the party actually making the payment must be indicated;</li> <li>in the "identification code" field, the code "50" must be entered in the case of a jointly and severally liable party pursuant to Article 29(2) of Legislative Decree 276/2003, or the code "51" in the case of substitute intervention by the contracting authority as referred to in Article 11(6) of Legislative Decree 36/2023.</li> </ul>
12	<p><b>TRANSITION 5.0 TAX CREDIT - NEW TAX CREDIT FOR NOTIFICATIONS SUBMITTED WHEN FUNDS ARE EXHAUSTED - USE FOR SET-OFF - ESTABLISHMENT OF THE TAX CODE</b></p>
	<p>By Resolution No. 14 of 16 April 2026, the Italian Revenue Agency established tax code "7079" for the use of the new Transition 5.0 tax credit 5.0, referred to in Article 8 of Decree-Law 38/2026.</p>
12.1	<p><b>NEW TAX CREDIT FOR EXHAUSTION OF RESOURCES</b></p> <p>Article 8 of Decree-Law 38/2026, as amended by Article 1 of Decree-Law 42/2026, provides for the recognition of a "new" tax credit for businesses that:</p> <ul style="list-style-type: none"> <li>have submitted the notifications required by Article 38(10), first sentence, of Decree-Law 19/2024;</li> <li>have received notification from the GSE that the investment technically meets the eligibility requirements, as well as notification that the available resources have been exhausted.</li> </ul> <p>The "new" tax credit is provided:</p> <ul style="list-style-type: none"> <li>in an amount equal to 89.77% of the tax credit requested in the aforementioned notifications, with reference to investments relating to Annexes A and B to Law 232/2016, and to staff training costs;</li> <li>up to a spending limit of €1,302.30 million for the year 2026.</li> </ul>
12.2	<p><b>NOTIFICATIONS FROM THE GSE</b></p> <p>The GSE:</p> <ul style="list-style-type: none"> <li>has notified the relevant parties, by 30 April 2026, of the new tax credit available;</li> <li>shall send the Revenue Agency the list of beneficiary companies and the amount of the credit granted, as well as any changes.</li> </ul> <p>Each beneficiary may view the amount of the tax relief available for offsetting, as notified by the GSE, via their tax account, accessible from the of the Revenue Agency's website.</p>

<b>12.3</b>	<p><b>METHODS AND TERMS OF USE OF THE TAX CREDIT</b></p> <p>The tax credit may be used:</p> <ul style="list-style-type: none"> <li>exclusively for offsetting via Form F24, pursuant to Article 17 of Legislative Decree 241/97, to be submitted exclusively via the online services provided by the Revenue Agency, using the specific tax code “7079”;</li> <li>by submitting Form F24 by 31 December 2026, five days after notification to the parties concerned of the credit available for use;</li> <li>without the application of annual limits on offsetting.</li> </ul>
<b>12.4</b>	<p><b>COMPLETING FORM F24</b></p> <p>When completing the F24 form:</p> <ul style="list-style-type: none"> <li>the aforementioned tax code “7079” must be entered in the “Tax Authorities” section, corresponding to the amounts indicated in the “offset credit amounts” column (or, in cases where the taxpayer is required to repay the relief, in the “debit amounts paid” column);</li> <li>in the “reference year” field, the year of completion of the investment, in the format “YYYY”, as indicated in the tax file.</li> </ul>
<b>13</b>	<p><b>NEW “PATENT BOX” - REFUND OF THE RESEARCH AND DEVELOPMENT TAX CREDIT</b></p>
	<p>In its response to tax ruling no. 102 of 2 April 2026, the Italian Revenue Agency stated that where a company has already claimed the research and development tax credit and intends, in relation to the same costs, benefit from <i>the new Patent Box</i> referred to in Article 6(10-bis) of Decree Law 146/2021 in the REDDITI SC 2026 form, the ‘recapture’ mechanism for the tax credit already claimed applies, as clarified in Circular No. 5 of 24 February 2023 (§ 4.5). For the purposes of the refund of the research and development tax credit, the beneficiary will be required to adjust the tax credit calculation base in light of the relief obtained under the new <i>Patent Box</i>.</p> <p>It is also specified that the refund of the research and development tax credit must take place:</p> <ul style="list-style-type: none"> <li>from the date on which the incentive mechanism of the new <i>Patent Box</i> is applied, i.e. from the tax period in which the <i>software</i> is registered with the SIAE’s Public <i>Software</i> Register, which, in the case in question, corresponds to the 2025 tax period;</li> <li>in relation to the tax period in which the reduction resulting from the incentive mechanism of <i>the new Patent Box</i> (both IRES and IRAP) is indicated in the tax return, regardless of the tax result for the relevant period.</li> </ul> <p>The refund of the research and development tax credit via the F24 form must be made by 30 June 2026, the deadline for payment of the 2025 IRES balance.</p>
<b>14</b>	<p><b>TAX CREDIT FOR SIMPLIFIED LOGISTICS ZONES - ELIGIBLE INVESTMENTS - MODERNISATION OF MARITIME VESSELS - EXCLUSION</b></p>
	<p>In its response to tax ruling no. 99 of 2 April 2026, the Italian Revenue Agency stated that the modernisation of maritime vessels owned by the company does not fall within the scope of the tax credit for investments in Simplified Logistics Zones (ZLS), as provided for in Article 13 of Decree Law 60/2024.</p> <p>This is in view of the fact that the ZLS tax credit applies exclusively to the purchase, including through finance leases, of new machinery, plant and various equipment, pursuant to Article 3(1) of Ministerial Decree 30 August 2024.</p>
<b>15</b>	<p><b>SUMMS RECEIVED FOLLOWING A SETTLEMENT AGREEMENT AND INTENDED FOR CREDITORS UNDER A COMPOSITION WITH CREDITORS - TAX TREATMENT</b></p>
	<p>The response to Revenue Agency ruling no. 96 of 1 April 2026 held that sums obtained following a novative settlement agreement, by which a legal action for liability (aimed at compensation for damages) against members of the previous corporate bodies and all claims asserted are extinguished</p>

<p><i>in</i></p>	<p>in the context of the legal proceedings, are taxable for IRES purposes as extraordinary income <i>pursuant</i> to Article 88 of the TUIR, even where the taxpayer company is subject to a composition with creditors and the composition proposal provides that the amounts recovered through the liability action are to be used to satisfy the creditors under the composition (to allow for better satisfaction of their claims).</p> <p><b>IRAP treatment</b>          For IRAP purposes, these amounts are fully relevant, as they are to be recorded as extraordinary income under item A.5 of the income statement (an item relevant for regional tax purposes).</p>
<p><b>16</b></p>	<p><b>MANDATE - VAT TERRITORIALITY - ORGANISATION OF EVENTS IN ITALY</b></p>
	<p>The response to Revenue Agency ruling no. 94 of 1 April 2026 examined the of a mandate without representation entrusted by a non-EU client to an Italian company for the organisation of events to be held in Italy.</p>
<p><b>16.1</b></p>	<p><b>SERVICES ACCESSORY TO EVENT ACCESS SERVICES</b></p> <p>The Revenue Agency has examined the criteria under which certain services may be considered ‘ancillary’ to the services of access to the event.</p> <p>Both access services and the related ancillary services “connected with access” are characterised by a derogation from the ordinary rules of territoriality for VAT purposes, pursuant to Article 7-<i>quinqies</i>(b) of Presidential Decree 633/72.</p> <p>These services are territorially relevant at the place where they are physically performed, whether they are provided to taxable persons (B2B) or to private consumers (B2C).</p> <p>The provision referred to concerns “<i>the supply of services for access to cultural, artistic, sporting, scientific, educational, recreational and similar events, including fairs and exhibitions</i>”, as well as “<i>ancillary services connected with access</i>”.</p> <p>Article 33 of EU Regulation No 282 of 15 March 2011 established that ancillary services comprise only those services “<i>directly related to access to cultural, artistic, sporting, scientific, educational, recreational or similar events, provided separately to the person attending an event, for a consideration</i>”. Furthermore, it is stipulated that “<i>mere intermediary services relating to the sale of tickets</i>” are not included.</p> <p>In the present case, the following were excluded from the VAT territoriality exemption, as they were not considered “connected with access” to an entertainment event, services necessary for participation in the event (e.g. accommodation, <i>catering</i>, ticketing service).</p>
<p><b>16.2</b></p>	<p><b>AGENCY WITHOUT REPRESENTATION - VAT TERRITORIALITY</b></p> <p>Where there is an agency relationship without representation, services purchased from Italian suppliers must be “re-invoiced” to the principal established outside the European Union, in accordance with the VAT territoriality criteria specific to each service.</p> <p>The principle set out in Article 3(3) of Presidential Decree 633/72 also applies for the purposes of the territoriality of services in the case of mandates without representation, whereby services between the principal and the agent are subject to the same VAT treatment as services between the agent and a third party.</p> <p>In the present case, for example regarding accommodation and <i>catering</i> services, the service is deemed to be provided for VAT purposes in the place where the service is physically performed, in accordance with Article 7-<i>quater</i> of Presidential Decree 633/72.</p> <p>For ‘general’ B2B services, however, VAT will apply in the country where the customer is established, pursuant to Article 7-<i>ter</i>(1)(a) of Presidential Decree 633/72.</p>
<p><b>16.3</b></p>	<p><b>VAT TREATMENT OF COMMISSIONS</b></p> <p>The Italian Revenue Agency states that the <i>mark-up</i> applied by the agent company and charged to its non-EU taxable client must follow the criteria for general B2B services, qualifying as a <i>fee</i> or commission, given that its purpose is to remunerate the organisational and coordination activities carried out on behalf of the client itself.</p>

DEADLINE	COMPLIANCE	COMMENT
15 May 2026	Notification for additional tax credit for investments in the Single Southern Italy SEZ	<p>Companies wishing to benefit from the additional tax credit of 14.6189% provided for in the 2026 Budget Law for investments made between 1 January 2025 and 15 November 2025 in the Single Special Economic Zone for Southern Italy (pursuant to Article 16 of Decree-Law 124/2023, as extended by Article 1, paragraphs 485–491 of Law 207/2024), and which have validly submitted the relevant supplementary notification during the period from 18 November 2025 to 2 December 2025, must submit the appropriate notification to the Revenue Agency:</p> <ul style="list-style-type: none"> <li>• 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;</li> <li>• exclusively by electronic means, using the form approved by the Agency by provision no. 56564 of 16 February 2026 and the <i>software</i> available on the relevant website;</li> <li>• either directly or through an authorised representative.</li> </ul> <p>The chronological order of submission of the notifications is irrelevant.</p>
15 May 2026	Submission of data on purchases from abroad	<p>VAT taxable persons, resident or established in Italy, must transmit electronically to the Revenue Agency, in XML format via the Exchange System:</p> <ul style="list-style-type: none"> <li>• data relating to purchases of goods and services from entities not established in Italy;</li> <li>• in relation to documents evidencing the transaction received in April 2026 or transactions carried out in April 2026.</li> </ul> <p>The notification does not apply to:</p> <ul style="list-style-type: none"> <li>• transactions for which a customs bill or an electronic invoice has been received;</li> <li>• purchases of goods and services not relevant for VAT purposes in Italy pursuant to Articles 7–7-<i>octies</i> of Presidential Decree 633/72, provided the amount does not exceed €5,000.00 per transaction</li> </ul>

18 May 2026	Monthly VAT payment	<p>Taxpayers with a VAT number under the monthly scheme must:</p> <ul style="list-style-type: none"> <li>• settle the VAT relating to April 2026;</li> <li>• pay the VAT due.</li> </ul> <p>Those who entrust 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, February and March 2026, does not exceed the limit of €100.00, the payment may be made together with the payment relating to the following month.</p>
<b>DEADLINE</b>	<b>COMPLIANCE</b>	<b>COMMENT</b>
<i>continued</i>		<p>Quarterly payment of VAT relating to transactions arising from subcontracting agreements is permitted, without the application of interest, provided that a payment term later than the delivery of the goods or notification of the completion of the provision of services has been agreed for the payment of the price.</p> <p>provision of services.</p>
18 May 2026	VAT payment for the first quarter of 2026	<p>Taxpayers with a VAT number under the optional quarterly scheme must:</p> <ul style="list-style-type: none"> <li>• settle the VAT relating to the January–March 2026 quarter;</li> <li>• pay the VAT due, plus a 1% surcharge by way of interest.</li> </ul> <p>It is possible to pay VAT relating to transactions arising from subcontracting agreements without interest being applied, provided that a payment deadline later than the delivery of the goods or notification of the completion of the provision of services has been agreed.</p> <p>If the amount due does not exceed the limit of €100.00, the payment may be made together with that relating to the following quarter.</p>
18 May 2026	VAT payment for the first quarter of 2026	<p>Taxpayers with a VAT number under the ‘by nature’ quarterly scheme (e.g. hauliers, petrol station operators and subcontractors) must:</p> <ul style="list-style-type: none"> <li>• settle the VAT for the January–March 2026 quarter;</li> <li>• pay the VAT due, without any interest surcharge.</li> </ul> <p>If the amount due does not exceed the limit of €100.00, the payment may be made together with that for the following quarter.</p>
18 May 2026	Payment of the 2025 VAT balance	<p>VAT-registered taxpayers who have paid, by 16 March 2026, the first instalment of the tax balance arising from the return for the year 2025 (VAT Form 2026), must pay the third instalment, with the applicable interest.</p>

18 May 2026	Payment of withholding tax and surcharges	<p>Withholding agents must pay:</p> <ul style="list-style-type: none"> <li>withholding tax deducted in April 2026;</li> <li>the IRPEF surcharges withheld in April 2026 on income from employment and similar sources.</li> </ul> <p>Persons paying remuneration for self-employment or commissions may omit to pay the withholding taxes referred to in Articles 25 and 25-bis of Presidential Decree 600/73 by the deadline in question, provided that the cumulative amount of withholding taxes withheld in January, February, March and April 2026 does not exceed €100.00.</p> <p>A block of flats that pays fees for contracts</p>
<b>DEADLINE</b>	<b>COMPLIANCE</b>	<b>COMMENT</b>
<i>continued</i>		A contractor providing works or services may be exempt 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, March and April 2026 is not at least €500.00.
18 May 2026	Submission of additional data on withholdings and deductions in lieu of Form 770	<p>Tax withholders with no more than five employees as at 31 December 2025 may report to the Revenue Agency:</p> <ul style="list-style-type: none"> <li>additional data on withholdings and deductions made in April 2026 on income from employment or self-employment, or income treated as such, paid via Form F24, using the specific schedule approved by Revenue Agency Provision No. 25978 of 31 January 2025;</li> <li>in lieu of submitting Form 770/2027 for the year 2026.</li> </ul> <p>Tax withholders making use of this option must:</p> <ul style="list-style-type: none"> <li>apply it in respect of the whole of 2026;</li> <li>submit Form F24 and the supplementary schedule exclusively via the Revenue Agency's online services, either directly or an authorised intermediary.</li> </ul>
18 May 2026	Taxes on amusement machines	<p>Operators of mechanical or electromechanical amusement and entertainment machines must pay the entertainment tax and VAT due:</p> <ul style="list-style-type: none"> <li>on the basis of the average annual flat-rate taxable amounts, established for the individual categories of machines;</li> <li>in relation to the machines and devices installed in April 2026.</li> </ul>

18 May 2026	INPS contributions for artisans and traders	Persons registered with the INPS scheme for artisans or traders must pay the first instalment of social security contributions included in the minimum income (so-called 'fixed' contributions) for the January–March 2026 quarter. Information on the payment of the contribution due can be found in the Social Security Portal for artisans and traders, via the ( <a href="http://www.inps.it">www.inps.it</a> ).
18 May 2026	INAIL premium instalment	Employers and clients must pay the second instalment of INAIL premiums: <ul style="list-style-type: none"> <li>• due as a final payment for 2025 and as an advance payment for 2026;</li> <li>• with the application of the applicable interest.</li> </ul>
18 May 2026	Payment of the balance of the digital services tax (so-called 'web tax') for 2025	Entities providing digital services that exceed the prescribed revenue threshold must pay the 3% tax due on taxable revenue derived from the provision of digital services (so-called "web tax"), generated in Italy in 2025, net of the advance payment made. The following are required to pay the digital services tax
<b>DEADLINE</b>	<b>COMPLIANCE</b>	<b>COMMENT</b>
<i>continues</i>		companies that generate revenue from digital services in Italy and which, individually or as a group, generated in 2024 a total revenue, wherever generated, of at least 750 million euros.
25 May 2026	Submission of INTRASTAT forms	Entities that have carried out intra-Community transactions must submit the following INTRASTAT forms to the Revenue Agency: <ul style="list-style-type: none"> <li>• relating to the month of April 2026, on a mandatory or voluntary basis;</li> <li>• by electronic transmission.</li> </ul> Entities that, in April 2026, exceeded the threshold for the quarterly submission of INTRASTAT forms must submit: <ul style="list-style-type: none"> <li>• the forms relating to April 2026, duly marked, on a mandatory or voluntary basis;</li> <li>• by electronic transmission.</li> </ul> By Decision No. 493869 of the Customs and Monopolies Agency dated 23 December 2021, the new INTRASTAT forms were approved and further simplifications were introduced for the submission of INTRASTAT forms, applicable from the lists relating to 2022. The Customs and Monopolies Agency's 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 lists relating to 2026.

30 May 2026	Notification regarding tax credit for investments in the SEZ Unica Mezzogiorno	<p>Companies wishing to claim the tax credit for investments made between 1 January 2026 and 31 December 2026 in the Unica Special Economic Zone for Southern Italy (pursuant to Article 16 of Decree-Law 124/2023, as extended by Article 1(438) - 443 of Law 199/2025), must submit the relevant notification to the Revenue Agency:</p> <ul style="list-style-type: none"> <li>stating the amount of eligible expenditure incurred from 1 January 2026 and that expected to be incurred up to 31 December 2026;</li> <li>exclusively by electronic means, using the form approved by the Agency and the <i>software</i> available on its website;</li> <li>either directly or through an authorised representative.</li> </ul> <p>The chronological order of submission of the notifications is irrelevant.</p> <p>On pain of forfeiting the benefit, the completion of the 2026 investments must be certified by submitting to the Revenue Agency a supplementary notification between 3 and 17 January 2027.</p>
30 May 2026	Notification for tax credit on investments by agricultural and fisheries enterprises	<p>Agricultural, fisheries and aquaculture enterprises wishing to benefit from the tax credit for investments made from 1 January 2026 to 15 November 2026 in the Single Special Economic Zone for Southern Italy (pursuant to Article 16-bis of Decree Law 124/2023,</p>
DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>	in the Single Southern Italy SEZ	<p>as extended by Article 1, paragraphs 462–466 of Law 199/2025), must submit the relevant notification to the Revenue Agency:</p> <ul style="list-style-type: none"> <li>setting out the amount of eligible expenditure incurred from 1 January 2026 and that expected to be incurred up to 15 November 2026;</li> <li>exclusively by electronic means, using the form approved by the Agency and the <i>software</i> available on its website;</li> <li>directly or through an authorised representative.</li> </ul> <p>The chronological order of submission of the notifications is irrelevant.</p> <p>Under penalty of forfeiting the benefit, the actual amount of expenditure incurred from 1 January 2026 to 15 November 2026 must be reported to the Revenue Agency during period from 20 November 2026 to 2 December 2026.</p>

30 May 2026	Notification for tax credit on investments in Simplified Logistics Zones (ZLS)	<p>Businesses intending to claim the tax credit for investments made from 1 January 2026 to 31 December 2026 in Simplified Logistics Zones (ZLS), pursuant to Article 13 of Decree-Law 60/2024, as extended by Article 1(444) - 447 of Law 199/2025, must submit the relevant notification to the Revenue Agency:</p> <ul style="list-style-type: none"> <li>stating the amount of eligible expenses incurred from 1 January 2026 and those expected to be incurred up to 31 December 2026;</li> <li>exclusively by electronic means, using the form approved by the Agency and the <i>software</i> available on its website;</li> <li>either directly or through an authorised representative.</li> </ul> <p>The chronological order of submission of the notifications is irrelevant.</p> <p>Under penalty of forfeiting the tax relief, the completion of the 2026 investments must be certified by submitting a supplementary notification to the Revenue Agency between 3 and 17 January 2027.</p>
31 May 2026	Exclusion of business property for sole traders	<p>Sole traders may avail themselves of the option to exclude business property from the business scope under favourable terms:</p> <ul style="list-style-type: none"> <li>held as at 30 September 2025 and 1 January 2026;</li> <li>with effect from 1 January 2026.</li> </ul> <p>A substitute tax for IRPEF and IRAP, at a rate of 8%, is payable on the difference between the cadastral value of the properties (in place of the normal value) and their tax-recognised cost, to be paid:</p> <ul style="list-style-type: none"> <li>60% by 30 November 2026;</li> <li>the remaining 40% by 30 June 2027.</li> </ul>
31 May 2026	Application for the IRPEF deduction of	Innovative <i>start-ups</i> under the ‘ <i>de minimis</i> ’ regime referred to in Article 29- <i>bis</i> of Decree Law 179/2012, which have received investments
DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>	65% for investments in innovative <i>start-ups</i>	<p>in capital made by individuals in the period from 1 January 2025 to 30 June 2025, in order to allow the investor access to the 65% IRPEF deduction, if they have not already submitted the relevant prior application pursuant to Article 5(1) of Ministerial Decree of 28 December 2020, they must submit a specific application:</p> <ul style="list-style-type: none"> <li>in which the amount of the investment made must be indicated;</li> <li>to the Ministry of Economic Development, via the dedicated online platform “<i>De minimis tax incentives for investments in start-ups and innovative SMEs</i>”, managed by Invitalia and accessible at <a href="https://padigitale.invitalia.it">https://padigitale.invitalia.it</a>.</li> </ul>

31 May 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 April 2026 concerning distance sales of imported goods:</p> <ul style="list-style-type: none"> <li>• not subject to excise duty;</li> <li>• shipped in consignments with an intrinsic value not exceeding €150.00;</li> <li>• intended for a consumer in a Member State of the European Union.</li> </ul> <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> <p>the supply is deemed to have taken place.</p>
1 June 2026	Payment of stamp duty on electronic invoices	<p>VAT taxable persons, resident or established in Italy, must pay the stamp duty due on electronic invoices issued in the January-March 2026 quarter.</p> <p>The amount of tax due, including any adjustments to invoices already submitted, is published by the Revenue Agency in the reserved area of the “Fatture e Corrispettivi” portal.</p> <p>If the amount due is less than €5,000.00, payment may be made by 30 September 2026.</p>
1 June 2026	Submission of periodic VAT returns	<p>VAT taxable persons who are not exempt from making periodic returns or from submitting the annual VAT return must submit to the Revenue Agency:</p> <ul style="list-style-type: none"> <li>• the data relating to periodic VAT returns for the January–March 2026 quarter;</li> <li>• electronically, either directly or via an authorised intermediary.</li> </ul> <p>Quarterly taxpayers must submit a single form for each quarter; monthly taxpayers, on the other hand, must submit multiple forms, one for each monthly return filed in the quarter.</p>
<b>DEADLINE</b>	<b>COMPLIANCE</b>	<b>COMMENT</b>

<p>1 June 2026</p>	<p>Registration of tenancy agreements</p>	<p>The contracting parties must ensure:</p> <ul style="list-style-type: none"> <li>• the registration of new property lease agreements with effect from the start of May 2026 and the payment of the relevant registration tax;</li> <li>• to the payment of registration tax also for renewals and annual instalments of tenancy agreements commencing at the start of May 2026.</li> </ul> <p>For registration purposes, you must use the “RLI form” approved by the Italian Revenue Agency on 19 March 2019 No. 64442.</p> <p>To pay the relevant taxes, you must use the “F24 payment form with identifying details” (F24 ELIDE), indicating the specific tax codes established by the Revenue Agency.</p>
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