

Summary indices of tax compliance (ISA) – Applicability in relation to the REDDITI 2026 form

1 INTRODUCTION

The synthetic tax reliability indices (hereinafter ISA) for those engaged in business, arts or professional activities:

- verify the normality and consistency of business or professional management;
- express, on a scale of 1 to 10, the degree of tax reliability attributed to each taxpayer.

2 APPLICATION OF ISAs

The application of ISAs requires the completion of a specific form approved by the Revenue Agency (hereinafter, ISA forms) which:

- forms an integral part of the tax return, to be submitted together with the REDDITI form by the deadline set for the latter;
- is completed using specific *software* (“Il tuo ISA 2026 CPB”).

In addition to the information required by the ISA forms, further data contained in the Revenue Agency's databases is required, which is made available in the taxpayer's Tax Folder.

2.1 ISA FORMS

Business owners and self-employed individuals whose main activity is one or more of those for which a tax reliability index has been approved are required to complete the ISA forms. In some cases, completion of the form is also required even where a ground for exclusion applies for the tax year.

Persons excluded from ISAs

The following table summarises the grounds for exclusion from ISAs, applicable for the 2025 tax year.

Exclusions	Code to be entered in the REDDITI 2026 forms	Completion of the ISA form
Commencement of business during the tax year	1	No
Cessation of business during the tax year	2	No
Revenue (Section 85(1), excluding that referred to in subparagraphs (c), (d) and (e), of the TUIR) or declared remuneration (Article 54(1) of the TUIR) exceeding €5,164,569	3	No
Period during which business was not conducted as normal	4	No
Determination of income (from business or self-employment) using flat-rate criteria	5	No
Classification into an income category other than that provided for in the accounting framework contained in the ISA form approved for the activity carried out	6	No, except in certain cases
Carrying out two or more business activities not covered by the same ISA, where the amount of declared revenue relating to activities not included among those taken into account by the ISA relating to the main activity, including that of any complementary activities provided for by the specific ISA, exceeds 30% of the total amount of declared revenue (so-called “multi-activity”)	7	Yes
Cooperative societies, consortium companies and consortia operating exclusively for the benefit of member or associated companies, and cooperative societies formed by non-entrepreneurial users operating exclusively for the benefit the users themselves	11	No

Exclusions	Code to be entered in the REDDITI 2026 forms	Completion of the ISA form
Cooperative societies carrying out "Taxi transport" activities – activity code 49.33.10 and "Transport by hire of cars with driver from a depot" – activity code 49.33.20, as per ISA DG72U	12	No
Port pilots' guilds carrying out the activities referred to in ISA EG77U	13	No
Persons carrying on a trade, craft or profession who are part of a VAT group	14	Yes

Taxpayers for whom the accounting section is missing from the ISA form

Taxpayers with an income category different from that for which the ISA was approved, and therefore not included in the accounting section of the ISA form approved for the activity carried out (exclusion code 6 in the REDDITI form), are excluded from the indices. This ground for exclusion may arise, for example, when typically professional activities are carried out in the form of a company; in such cases, the ISA forms may only include the accounting section for professional self-employment income (section H), and not that for business income (section F).

An exception to this general rule is provided for those who carry out, in the form of a business, one of the activities referred to in ISA codes EK02U – Engineering practice activities, EK04U – Legal practice activities, EK05U – Services provided by chartered accountants, bookkeepers, commercial experts and employment consultants, EK18U - Architectural practice activities, EK22U - Veterinary services, who indicate in the REDDITI 2026 forms the reason for exclusion referred to in point 6, but are nevertheless required to submit the ISA form for statistical purposes.

Contents of the form

ISA forms consist of several sections designed to include:

- structural data specific to the business (for example, section A on employees, section B on the premises where the business is carried out);
- as well as accounting data (sections F and H).

The information required in the sections is not standardised, but varies from one index to another depending on the specific characteristics of the businesses to which they refer.

Businesses operating under the simplified accounting regime (the so-called 'cash basis' regime) are also required to state the value of opening and closing stock.

Annex relating to the two-year composition with creditors

For taxpayers applying the summary tax reliability indices, Section P of Form CPB 2026-2027 may be attached to the ISA form, in which adherence to the two-year composition with creditors for the 2026 and 2027 tax periods is declared.

Section P is divided into four dedicated sections:

- to the declaration of possession of the requirements necessary for access to the two-year composition with creditors for 2026 and 2027;
- the provision of the data required for the preparation of the proposal;
- the amounts proposed by the Revenue Agency for the 2026 and 2027 tax years, relating to income for direct tax purposes and net production value for IRAP purposes;
- the taxpayer's acceptance of the proposal.

QUADRO P	
Concordato preventivo biennale	Condizioni di accesso
	Po1 Presenza dei requisiti <input type="checkbox"/> <small>Stipulare la casella</small>
	Po2 Assenza di cause d'esclusione (Dichiarazione sostitutiva ai sensi degli articoli 45 e 47 del DPR n. 445/2000) <input type="checkbox"/> <small>Stipulare la casella</small>
	Po3 Presenza di eventi straordinari (Dichiarazione sostitutiva ai sensi degli articoli 46 e 47 del DPR n. 445/2000) <input type="checkbox"/>
	Dati contabili
	Po4 Reddito rilevante ai fini del CPB <input type="text"/> ,00
	Po5 Valore della produzione netta IRAP rilevante ai fini del CPB <input type="text"/> ,00
	Proposta CPB
	Po6 Reddito proposto ai fini del CPB p.i. 2026 <input type="text"/> ,00
	Po7 Reddito proposto ai fini del CPB p.i. 2027 <input type="text"/> ,00
Po8 Valore della produzione netta IRAP proposto ai fini del CPB p.i. 2026 <input type="text"/> ,00	
Po9 Valore della produzione netta IRAP proposto ai fini del CPB p.i. 2027 <input type="text"/> ,00	
Accettazione proposta CPB e firma dichiarazione sostitutiva righe Po2 e Po3	
Po10 Accettazione della proposta di reddito di impresa/lavoro autonomo e del valore della produzione netta IRAP ai fini del CPB per il p.i. 2026 e il p.i. 2027 in assenza di una proposta di concordato in essere per il biennio 2025-2026 e firma delle dichiarazioni sostitutive Po2 e Po3 <input type="text"/> FIRMA	

Participation in the CPB 2026-2027 is excluded if there is a ground for exclusion from the ISAs for the 2025 tax year.

2.2 INFORMATION CONTAINED IN THE REVENUE AGENCY'S DATABASES

The application of the ISAs requires additional information contained in the Revenue Agency's databases, which is made available in the taxpayer's Tax Folder.

This includes, for example, data relating to income components (revenue, inventories, employee costs, service costs, etc.) and income from previous periods.

This information can be used directly via the ISA application *software*. Some of it can be modified and subsequently used for the application of the indices.

Retrieval of data by authorised intermediaries

Intermediaries authorised to submit tax returns (e.g. accountants and CAFs) retrieve the *file* containing the additional data relevant for ISA purposes and for the formulation of the income proposal in the two-year composition with creditors from the taxpayers' Tax Dashboard in accordance with specific procedures and on the basis of a specific authorisation issued by the taxpayer they are assisting.

2.3 ISA APPLICATION SOFTWARE

The *software* for applying the ISAs ("Il tuo ISA 2026 CPB") indicates the taxpayer's reliability level (ranging from 1 to 10). This programme also allows users to flag the unreliability of information derived from the databases made available by the Revenue Agency by entering the data deemed correct.

The adverse economic conditions that characterised 2025 led to the introduction of cyclical adjustments to the functioning of the basic reliability and anomaly indicators operated by the application *software*.

Two-year composition agreement

As was the case last year, the *software* allows for the calculation of the income and value of production proposed in relation to the two-year composition agreement.

2.4 INDICATION OF ADDITIONAL POSITIVE COMPONENTS IN TAX RETURNS

For tax periods in which ISAs apply, taxpayers may indicate in their tax returns additional positive components, not arising from the accounting records, to improve their reliability profile. These components:

- are relevant for determining the taxable base for IRPEF/IRES and IRAP purposes;
- result in a corresponding increase in VAT turnover.

The declaration of these higher amounts does not result in the application of penalties and interest, provided that the payment of the relevant taxes (IRPEF/IRES, IRAP and VAT) is made within the deadline and in the manner prescribed for the final settlement of income taxes.

For the majority of taxpayers (individuals, partnerships and equivalent entities, 'solar' IRES taxpayers who approve their financial statements or accounts by 31 May 2026), the payment deadlines therefore expire:

- 30 June 2026, without the 0.4% surcharge;
- or on 30 July 2026 (the 30th day following 30 June 2026), with a 0.4% surcharge.

2.5 PENALTY PROVISIONS

In cases of failure to submit ISA forms or the provision of inaccurate or incomplete data, a penalty ranging from €250.00 to €2,000.00 applies.

Before issuing a notice of violation, the Revenue Agency makes the information in its possession available to the taxpayer, inviting them to submit the required data or to correct any errors voluntarily.

In cases of failure to provide the information, the Revenue Agency may, following a hearing, proceed with an inferential assessment.

3 INCENTIVE SCHEME

In relation to the different levels of tax reliability resulting from the application of ISAs, including as a result of the inclusion of additional positive components in the tax return, the benefits summarised in the following table are recognised. The reliability levels indicated were approved by Revenue Agency Provision No. 123160 of 22 April 2026, with effect from the 2025 tax year.

It should be noted that the existence of a ground for exclusion, even where there is an obligation to complete the ISA form, does not permit the application of the incentive scheme (Revenue Agency Circular 17/2019, § 4, 16/2020, § 8.1 and 6/2021, § 1.1).

Benefit	Minimum reliability threshold for the 2025 tax year (REDDITI 2026 form)
Exemption from the compliance certificate for the offsetting of credits not exceeding: <ul style="list-style-type: none"> • €70,000 per year, in respect of VAT; • €50,000 per year, in respect of direct taxes and IRAP. 	9 (for 2025) 9 (simple average of the 2025 and 2024 reliability levels)
Exemption from the compliance certificate or the provision of a guarantee for VAT refunds not exceeding €70,000 per year.	9 (for 2025) 9 (simple average of the 2025 and 2024 reliability levels)
Exemption from the compliance certificate for the offsetting of credits not exceeding: <ul style="list-style-type: none"> • €50,000 per year, in respect of VAT; • €20,000 per year, in respect of direct taxes and IRAP. 	8 (for 2025) 8.5 (simple average of the reliability levels for 2025 and 2024)
Exemption from the compliance certificate or the provision of a guarantee for VAT refunds not exceeding €50,000 per year.	8 (for 2025) 8.5 (simple average of the reliability levels for 2025 and 2024)
Exclusion from the rules on non-operating companies.	9 (for 2025) 9 (simple average of the 2025 and 2024 reliability levels)

Benefit	Minimum reliability level for the 2025 tax year (REDDITI 2026 form)
Exclusion of assessments based on simple presumptions.	8.5 (for 2025) 9 (simple average of the reliability levels for 2025 and 2024)
Advancement by one year of the limitation periods for assessment proceedings relating to business income and self-employment income.	8 (for 2025)
Exclusion of the summary determination of total income, with provided that the total assessable income does not exceed two-thirds of the declared income.	9 (for 2025) 9 (simple average of the 2025 and 2024 reliability ratings)

The benefits relating to the use of VAT credits for offsetting or refunds, granted under the incentive scheme on the basis of the reliability assessment for 2025 or the average of the assessments for 2025 and 2024, may be used for credits accrued in 2026 (resulting from the 2027 VAT return) and in the first three quarters of 2027 (resulting from the relevant TR forms), as summarised in the following table.

Exemption from the compliance certificate on the annual return or the TR form or from the provision of the guarantee	Type of credit	Period during which the credit accrues	Maximum amount
Offsetting	Annual VAT	2026	70,000 or €50,000
	Interim VAT	First 3 quarters of 2027	
	IRPEF/IRES/IRAP	2025	€50,000 or €20,000
Refunds	Annual VAT	2026	70,000 or €50,000
	Interim VAT	First 3 quarters of 2027	

The benefits relating to the reduction of assessment time limits, exemption from the rules on shell companies and exemption/limitation from certain forms of assessment do not apply in the event of breaches that give rise to the obligation to report a criminal offence under Legislative Decree 74/2000.

Two-year composition with creditors

ISA taxpayers who enter into the two-year composition with creditors by completing Section P of the ISA forms are eligible for the benefits of the incentive scheme, regardless of their tax reliability score.

Suspension of the contested act

In addition to those listed above, a further benefit is provided for under Article 47(5) of Legislative Decree No. 546 of 31 December 1992

No. 546, which, within the context of tax proceedings, exempts taxpayers with an ISA score of at least 9 in the last three tax periods from providing security in relation to the suspension of the contested act.

4 USE OF THE RELIABILITY LEVEL IN TAX ASSESSMENTS

The level of tax reliability derived from the application of the indices, together with the information contained in the Financial Transactions Register of the Tax Registry, is taken into account to define specific control strategies based on tax evasion risk analysis.

For the purposes of defining such control strategies, the Revenue Agency takes into account a reliability level of 6 or less (Revenue Agency provision No. 123160 of 22 April 2026).