THE WEEK IN BRIEF

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News

Budget

FINANCIAL STATEMENTS

Filing of financial statements - Methods of filing 2025 financial statements - XBRL taxonomy that can be used for filing 2025 financial statements - Composition of the file (Unioncamere Operational Manual April 2026)

Unioncamere has made available, on the *www.unioncamere.gov.it* website and on *the www.registroimprese.it* portal, the new Operating Manual for the filing of financial statements with the Register of Companies.

The document incorporates the regulatory changes relating to the financial statements that occurred during the year and describes the procedures for filling in the electronic forms and electronic filing of the financial statements and shareholders' lists relating to the financial year 2025.

Filing of the financial statements by Third Sector entities

The Manual recalls how Third Sector entities that carry out their activity exclusively or mainly in the form of a commercial enterprise (so-called "commercial ETS"), pursuant to Article 13, paragraph 5 of Legislative Decree 117/2017, must draw up and file with the Register of Companies the financial statements drawn up, as the case may be, pursuant to Articles 2423 et seq., 2435-bis or 2435-ter of the Italian Civil Code.

These entities, if they do not qualify as social enterprises, may also draw up the financial statements according to the models referred to in art. 13 co. 3 of Legislative Decree 117/2017 (which provides for different schemes depending on the size of the entity).

In this regard, it should be noted that with the Ministerial Decree of 18.2.2026, the new cash statement model in aggregate form was adopted, applicable by all Third Sector entities with total revenues equal to or less than 60,000.00 euros.

The Manual specifies, however, that the financial statements must be presented in XBRL format only if drawn up pursuant to art. 2423 et seq., 2435-bis or 2435-ter of the Italian Civil Code.

Sustainability reporting

Unioncamenre summarises the changes in sustainability reporting resulting from the amendments to Legislative Decree no. 125/2024, which led to a postponement of the entry into force of the obligations for some companies.

In particular, for the 2025 financial statements, only the following are required to report sustainability:

- large companies and public-interest entities that exceed the average number of 500 employees employed during the financial year at the balance sheet date; e,
- public-interest entities that are parent companies of a large group and which, on a consolidated basis, at the balance sheet date, exceed the criterion of the average number of 500 employees employed during the year.

Taxonomy applicable for filing 2025 financial statements

For the purposes of filing the financial statements for the year 2025, the version of the taxonomy called PCI 2018-11-04, already used for the filing of the financial statements for the financial years 2018-2024, will continue to apply.

The taxonomy encodes the quantitative schemes (Balance Sheet, Income Statement and Cash Flow Statement) of the separate and consolidated financial statements in a processable format.

The coding of the Notes to the Financial Statements is, on the other hand, available only with reference to the financial statements.

For the latter, however, the taxonomy differs for financial statements in ordinary form, in abbreviated form and in micro form.

Micro enterprises

The new Manual, after summarizing the simplifications provided for by art. 2435-ter of the Italian Civil Code for micro enterprises, specifies that "*companies that fall into the class of micro-enterprises, if they intend to provide more information, may in any case prepare the financial statements in abbreviated form pursuant to art.*

2435-bis of the Italian Civil Code or the financial statements in ordinary form pursuant to art. 2423 of the Italian Civil Code using the respective taxonomies".

This indication seems to confirm that the characteristics of the XBRL taxonomy do not allow for partially benefit from the simplifications provided for micro enterprises.

Subjective scope of the obligation to use the XBRL format

The subjective scope of application of the taxonomy has not changed compared to the past financial statements campaign.

Composition of the filing file

The Manual does not contain any news regarding the methods of composition of the filing file. The practice adopted in recent years is therefore confirmed.

For the purpose of preparing the XBRL application, you can use the various *software* made available, for a fee, by specialized companies or the free tool made available by the chamber system on the *www.registroimprese.it/deposito-bilanci website*.

The Chamber of Commerce system also provides the TEBENI online service, which allows the verification of the formal correctness of the XBRL application (validation) before filing and the identification of any discrepancies or anomalies, as well as the conversion of the XBRL application into html, pdf or csv format (in the latter case, only for the accounting statements).

The compilation and submission of the filing file can be carried out with the DIRE *web* service, which can be used to send all types of financial statements for which filing with the Register of Companies is required, even in cases where the reconfirmation or updating of the list of shareholders must be communicated at the same time, or with other market solutions created by specialized companies.

Applications for filing must be contained in the appropriate forms. In particular, Form B must be used, to which Form S must be attached in the case of companies required to file the list of shareholders on the date of approval of the financial statements.

The NOTE/XX form can also be attached to the file, to enter, for example, the declaration by the professional in charge.

For those obliged to use the XBRL format, the file for filing the financial statements must contain:

- a *file* in XBRL format, with the accounting statement (Balance Sheet, Income Statement and, for larger companies, Cash Flow Statement) and the Notes to the Financial Statements (except for micro enterprises);
- a *file* in pdf/a format for each other document (mandatory or optional) that accompanies the financial statements (e.g. Report on Operations, Report of the Statutory Auditors, Audit Report, minutes of the Shareholders' Meeting).

All *the files* that make up the file (including the XBRL instance) must be digitally signed in CAdES mode and are subjected to the signature validity check.

The confirmation of an "invalid" signature even for only one of the attachments to the financial statements prevents the transmission of the application for filing with the territorially competent Chamber of Commerce.

The documents that make up the financial statements file must then contain any declarations of conformity required in relation to the type of document presented and the person who signs it.

Unioncamere Operating Manual 24.4.2026

The Quotidiano del Commercialista del 7.5.2026 - **"The filing of financial statements with the Register of Companies is underway"** - *De Rosa - Latorraca*

Guide Eutekne - Accounting and Balance Sheet - **"Xbrl"** - *Latorraca S.*

Tax

DIRECT TAXES

IRES - General rules on business income - Inherence - Contractual penalties - Deductibility - Conditions (Cass. 3.5.2026 no. 12400)

With the ordinance of 3.5.2026 no. 12400, the Court of Cassation dealt with the conditions that allow contractual penalties for non-performance or delayed performance (pursuant to Article 1382 of the Italian Civil Code) inherent to the business activity, with particular reference to the burden of proof.

Notion of inherence

The principle of inherence of costs, understood as a condition for their deductibility, relates to the relationship between cost and business activity. In order to establish the deductibility of an expense, it is necessary to assess its correlation with an activity potentially capable of producing profits (Cass. 11.8.2017 no. 20049 and Cass. 21.1.2009 n. 1465).

According to a widespread orientation (for all, Cass. 27.10.2021 no. 30207 and res. Agenzia delle Entrate 16.5.2008 n. 196), the principle of inherence would find its legal basis in art. 109 par. 5 of the TUIR, pursuant to which "*expenses and other negative components (...) are deductible if and to the extent that they refer to activities or assets from which revenues or other income derive that contribute to forming the income or that do not contribute to it as they are excluded*".

On the basis of a different approach, however, the aforementioned provision would concern the deductibility of charges as they refer to income-producing goods or activities and would therefore govern a further and subsequent profile the rules of deductibility of costs - with respect to inherence, which is the prerequisite but is not defined by the law. In other words, the principle of inherence would not find an express definition in the TUIR, since it must be considered a general principle inherent in the determination of business income (Cass. 17.7.2018 no. 18904).

The question also takes on practical implications, since, adhering to the latter thesis, the exclusion of interest expenses from the scope of application of art. 109 par. 5 of the TUIR would not exempt them from the judgment of inherence, but would only reiterate that, for their deductibility, the "special" rules defined by art. 96 of the TUIR and not those referred to in the same art. 109 par. 5 apply.

That said, in recent years, the jurisprudence of legitimacy (Cass. 11.1.2018 no. 450, 9.2.2018 n. 3170 and 2.2.2021 n. 2224) understood the principle of inherence above all in qualitative terms and therefore of compatibility, consistency and correlation of the burden to the business activity carried out, thus judging costs that refer to an area that is not consistent or extraneous to the company's activity to be not related.

On the basis of this approach, the correlation between cost and business activity can also be "*indirect, potential*" or evaluated "*in future projection*". In any case, it is a qualitative judgment, which disregards, in itself, utilitarian or quantitative evaluations (Cass. 8.3.2021 no. 6368 and 17.7.2018 n. 18904).

Therefore, a quantitative judgment on the relationship between the cost incurred and the advantage achieved is relevant only if it detects the uneconomic nature of the transaction, which becomes a revealing index of the lack of inherence even if it is not identified with it (Cass. 8.6.2021 no. 15932 and 7.6.2021 n. 15752).

Inherent in contractual penalties - Conditions

In general, contractual penalties, agreed pursuant to art. 1382 of the Italian Civil Code, are deductible from business income as they integrate the concept of inherence as outlined above, not assuming sanctioning or punitive purposes.

However, this principle does not operate absolutely. In fact, the deductibility can be disregarded if the tax authorities provide a solid evidentiary framework, based on simple, serious, precise and consistent presumptions, from which the manifest uneconomic and unreasonable nature of the transaction as a whole emerges.

In this circumstance, the evident disproportion or economic illogicality of the agreement acts as a symptomatic element of the lack of inherence of the cost, shifting to the taxpayer the burden of providing evidence to the contrary suitable for demonstrating the economic rationality and consistency of its management choices with the business activity.

In the present case, the judges of second instance failed to assess the circumstantial elements adduced by the Revenue Agency, aimed at demonstrating that the penalties had been agreed without real economic substance and with extra-social purposes, such as, for example:

- the transfer of business risk from the lessor company to the lessee, as an exception to commercial practice;
- the existence of a single center of economic interest between the parties, confirmed by the subsequent merger operation.

Reverse orientation

Also the Supreme Court, with the judgment of 8.6.2021 no. 15932, had considered non-deductible due to lack of inherence a compensation paid, following a settlement, for the delayed delivery of a property, which

also had structural defects, subject to a preliminary sale and purchase. In particular, in the case analyzed by the judges, the penalties are not based on the activity of the company, but on an unlawful behavior that by its nature cannot be framed in the business sphere, with the consequence that the *default debendi* (in relation to which the circumstance that the sum settled derives, in addition to the failure to deliver the property in a timely manner, is not relevant. also from structural defects of the same) does not represent a cost inherent in the production of revenues.

art. 109 co. 5 DPR 22.12.1986 n. 917

Il Quotidiano del Commercialista of 5.5.2026 - **"Non-deductible contractual penalties if manifestly uneconomical"** - *Fornero*

Cass. 3.5.2026 No. 12400

File n. 1341.01 in Update 11/2021 - **"Principle of inherence"** - *Cotto - Fornero Guide*

Eutekne - Direct Taxes - **"Inherence"** - *Fornero L.*

INDIRECT TAXES

Register - General principles - Deed of transfer of shares in an associated firm - Multiple sellers - Proportional register - Separate taxation of individual provisions - Solidarity - Consequences (Cass. 5.5.2026 no. 12671)

With the ordinance of 5.5.2026 no. 12671, the Supreme Court ruled on the issue of the tax treatment to be applied, for the purposes of registration tax, to two notarial deeds both concerning the transfer of the shares of an associated firm of accountants, carried out by three transferors (each for the shares due to him) in favor of a single transferee.

The decision refers to a case that falls, *ratione temporis*, within the scope of application of Presidential Decree 131/86*ante* Legislative Decree no. 192/2024, which, as far as is of interest here, partially amended art. 4 of the Tariff, Part I, attached to the aforementioned Presidential Decree.

The present case

In the concrete case examined by the Court, the following were opposed:

- on the one hand, the claim of the Tax Authorities to apply the registration tax proportionally to the transfers of the shares of the associated firm, as well as to requalify the six separate transfers as a single deed pursuant to and for the purposes of art. 21 par. 2 of Presidential Decree 131/86;
- on the other hand, the taxpayers' request to see the tax applied in a fixed amount (by virtue of the synoptic reading of art. 4 of the Tariff, Part I, attached to Presidential Decree 131/86 and 11 of the Tariff, Part I, attached to Presidential Decree 131/86) and autonomously for each of the transfer provisions in accordance with the provisions of art. 21 paragraph 1 of Presidential Decree 131/86.

In particular, according to the appellants, judgment no. 23051/2022 of the United Sections of the Supreme Court offered solid arguments to assimilate the associated firm of professionals to a simple or de facto company and, in this way, endorse the subjection of the deeds of transfer of the related shares to registration tax in the fixed amount of 200.00 euros, according to the provisions of the aforementioned art. 4 of the Tariff, Part I, attached to Presidential Decree 131/86 (in the version prior to the amendments made by Article 5, paragraph 3, letter a) of Legislative Decree 192/2024) and 11 of the Tariff, Part I, attached to Presidential Decree 131/86.***Applicability of the register in proportion according to the legislation* prior to *Legislative Decree no. 192/2024***Ordinance no. 12671/2026 resolved the alternative between the applicability of the register in a fixed or proportional measure in favor of the second solution. Specifically, the judges of legitimacy highlighted:

- as well as, on the one hand, contrary to what is claimed by the appellants, the aforementioned judgment of the United Sections

no. 23051/2022 was totally devoid of motivational passages capable of supporting the comparability of the associated firm of professionals to the companies referred to in art. 4 of the Tariff, Part I, annexed to Presidential Decree 131/86; and indeed, it argued that only companies responding to the principle of typicality pursuant to art. 2249 of the Italian Civil Code could be traced back to this notion , with the exclusion, therefore, associations not recognized pursuant to Article 36 of the Italian Civil Code, to which associated firms of professionals are assimilated;

- on the other hand, it was not possible to bring the association carrying out a "professional" type activity back to the category of entities other than companies, with or without legal personality, mentioned in the

invoked art. 4 of the Tariff, Part I, annexed to Presidential Decree 131/86, since this, in the version *prior to* Legislative Decree no. 192/2024 (applicable *ratione temporis* to the case at hand), referred only to entities having as their exclusive or main object the exercise of commercial or agricultural activities.

Applicability of the register in a fixed amount according to the* post-Legislative *Decree legislation. 192/2024Although Ordinance no. 12671/2026 does not contain any reference to the wording of art. 4 of the Tariff, Part I, annexed to Presidential Decree 131/86 deriving from the amendments made by art. 5 co. 3 letter a) of Legislative Decree 192/2024 and currently in force, here it seems appropriate to point out that the conclusions reached by the ruling in question may not operate in the validity of the new provision. In fact, following the amendment in question, art. 4 applies not only to the acts of "*companies of all types and objects*", but also to the acts "*of entities other than companies, including consortia, associations and other organizations of persons or*

assets, with or without legal personality, having as their exclusive or main object the exercise of commercial, artistic, professional or agricultural activities". Therefore, due to the current reference (in Article 4 of the Tariff, Part I, attached to Presidential Decree 131/86) to entities other than companies having as their exclusive object or

(also) the exercise of professional activities, it is considered that the rule in force today legitimizes the application of the fixed registration tax (equal to 200.00 euros) provided for by art. 11 of the Tariff, part I, attached to Presidential Decree 131/86 for "*authenticated private deeds having as their object the negotiation of shareholdings in companies or entities referred to in the previous art. 4*", also to the sale of shares in associated firms.

"Separate" taxation of the individual assignment provisions contained in the deed and consequences on joint liability

As for the question of the choice between the unitary taxation of the deed of transfer *pursuant to*Article 21, paragraph 2 of Presidential Decree 131/86, or the application of the registration tax on the multiple transfer provisions contained therein pursuant to paragraph 1 of the same provision, the Supreme Court, conforming to the consolidated jurisprudential approach (cf. Cass. n. 3466/2024), stated that, in the specific case examined, the deed of transfer of the shares of the associated firm consisted of a single sale with multiple sellers, characterized by several transfer provisions, not mutually and objectively connected to each other, since the existence of one could well be conceived regardless of the other. Consequently, this deed had to fall within the scope of application of art. 21 par. 1 of Presidential Decree 131/86, with the effect that each of the sales provisions was subject to tax as if it were a separate act and that the solidarity referred to in art. 57 of Presidential Decree 131/86 could operate only between the individual transferor and the purchaser and not between all the parties involved in the transfer.

art. 21 TUR
Article 36 of the Italian Civil Code
art. 54 TUR
art. 57 TUR
Tariff Part I Art. 11 TUR Tariff
Part I Art. 4 TUR

Il Quotidiano del Commercialista del 6.5.2026 - **"Sale of the shares of an associated firm with proportional register*"** - *Novella*
Cass. 7.2.2024 No. 3466
Cass. 5.5.2026 No. 12671
Cass. SS. UU. 25.7.2022 n. 23051

LITIGATION

Tax process - Judicial conciliation - Reduction of the claim - Effect for the purposes of INPS contributions (Cass. 6.5.2026 no. 13043)

Cass. 6.5.2026 no. 13043 confirmed that judicial conciliation has an effect on the side of INPS contributions, which must consequently be parameterized to the higher income resulting not from the notice of assessment but from the judicial conciliation agreement. According to the Court, the "*judicial conciliation regulated by art. 48 of Legislative Decree no. 546 of 31 December 1992, has novative effect on the opposing claims and, in redetermining the taxable base, affects the amount of the "percentage" contributions that the social security institutions are entitled to claim on the higher income ascertained by the Revenue Agency*".

In essence, the same had been stated by INPS with circ. 2.8.2016 no. 140.

The above applies in particular to the contributions due to the Artisan and Merchant Management and the INPS Separate Management, whose taxable base is the same as income tax.

Penalties and interest

Judicial conciliation, pursuant to art. 48 et seq. of Legislative Decree 546/92, provides for the obligation of tax penalties to the extent of 40% (if in the first instance), 50% (if on appeal) or 60% (if in the Court of Cassation).

Nothing is provided for social security contributions so, although the ruling in question does not speak of this, it is it is reasonable to assume that both the penalties provided for by the social security law and interest are due on contributions (thus INPS circular 2.8.2016 no. 140).

Dispute management

The judicial conciliation agreement, given the absence of rules on the subject, presupposes only the payment of taxes, interest and reduced penalties, not also of INPS contributions (for which, among other things, there is also a lack of a specific reason for contribution).

Therefore, it will be INPS that, at the taxpayer's request and/or after exchanging information with the Revenue Agency, issues a debit notice with a request for contributions consistent with the conciliation agreement.

If this does not happen, the debit notice may be challenged according to the rules of the competent jurisdiction.

art. 48 Legislative Decree no. 546 of 31.12.1992

Il Quotidiano del Commercialista of 8.5.2026 - **"Judicial conciliation has an effect on INPS contributions"** - *Cissello*

Italia Oggi of 8.5.2026, p. 24 - **"Conciliation cuts contributions"** - *Ferrara D. Guide*

Eutekne - Tax litigation - **"Judicial conciliation"** - *Cissello A.*

Cass. 6.5.2026 No. 13043

Work

SUBORDINATE EMPLOYMENT

Remuneration - Hiring incentives - Incentive to stabilize relationships - Fair wage - Digital caporalato - Prevention and contrast measures - New features of DL 62/2026

Legislative Decree 30.4.2026 no. 62 ("Urgent provisions on fair wages, employment incentives and the fight against digital caporalato"), published in the *Official Gazette*. 30.4.2026 no. 99 and in force since 1.5.2026, introduced a series of innovations in the field of employment and social security, summarized below.

New regulations for the youth bonus, the SEZ bonus and the women's bonus

Articles 1, 2 and 3 of Decree-Law 62/2026 introduce three exemptions of 100% of social security contributions payable by the employer (excluding INAIL contributions and premiums) - with a maximum amount and duration that varies in relation to the subjects concerned - for hires made with a permanent contract, from 1.1.2026 to 31.12.2026, of women, young people *under* 35 and *over* 35 in the SEZ. Instead, art. 5 of Decree-Law 62/2026 repeals the extension of the incentives of Decree-Law 60/2024 provided for by art. 14 co. 1-bis of Decree-Law 200/2025.

The 2026 women's bonus concerns the hiring of women of any age, wherever they reside, who have not been in regular paid employment for at least 24 months, or 12 months if they belong to a specific category of "disadvantaged worker" *pursuant* to Article 2 of Regulation (EU) No. 651/2014.

The 2026 youth bonus concerns young people *under* 35 who have not been in regular paid employment for at least 24 months, or 12 months if they belong to a specific category of "disadvantaged worker".

The SEZ bonus for employers employing up to 10 employees concerns the hiring of people *over* 35 who have been unemployed for at least 24 months, at a headquarters or production unit located in one of the Regions of the single SEZ for the South.

Incentive for the stabilization of employment relationships

Article 4 of Decree-Law 62/2026 grants private employers who stabilize workers *under* 35 on a permanent basis, an incentive consisting of a 100% exemption from social security contributions payable by the employer for 24 months, with the exclusion of INAIL contributions and premiums, up to a maximum amount of € 500.00 per month, for each worker and in any case within the limits of the authorized expenditure.

The benefit applies to open-ended transformations of fixed-term contracts with a duration not exceeding 12 months, carried out between 1.8.2026 and 31.12.2026.

The rule in question then requires that the transformations achieve a net employment increase, calculated on the basis of the difference between the number of workers employed in each month and the number of workers employed on average in the previous 12 months.

Finally, it should be noted that the incentive cannot be combined with other exemptions or reductions in the financing rates provided for by law and is compatible, without any reduction, with the increase in the cost allowed for deduction in the presence of new hires referred to in art. 1 par. 399 and 400 of Law 207/2024.

Fair salary

Article 7 of Decree-Law 62/2026 assigns collective bargaining the task of determining the fair wage, which must ensure workers an overall economic treatment appropriate to the quantity and quality of the work performed.

To this end, it is necessary to refer to the overall economic treatment (so-called TEC) defined by the CCNL stipulated by the comparatively most representative employers' and workers' organizations at national level, taking into account:

- the production sector and category of reference;
- the main or main activity carried out;
- the size and legal nature of the employer.

The overall economic treatment provided for by different CCNLs and in sectors not covered by collective bargaining cannot be lower than the TEC identified by the leading CCNLs.

For access to the benefits provided for by Decree-Law 62/2026 , the individual salary paid cannot be less than this value.

It is then provided that from the entry into force of the conversion law of DL 62/2026, within the SIISL, the published job positions must contain:

- the indication of the CCNL applied by the employer, bearing the unique alphanumeric code (assigned pursuant to art. 16-quarter of Legislative Decree 16.7.2020 no. 76);
- the remuneration linked to the qualification and contractual level, corresponding to the task to which the worker is assigned.

Measures to prevent and combat digital illegal hiring

A series of measures are introduced in order to prevent and combat the so-called digital caporalato, including:

- the presumption of subordination for the employment relationship through a digital platform if indices of control or heterodirection emerge, including through algorithmic management (art. 12 of Decree-Law 62/2026);
- the obligation for digital labour intermediation platforms to communicate specific data to combat undeclared work and ensure compliance with workplace safety regulations; the provision is contained in the new paragraph 2-sexies of Article 9-bis of Decree-Law No. 510 of 1.10.96, inserted by Article 13 of Decree-Law 62/2026;
- new information requirements for digital platforms and the right of the worker to obtain, upon request, an intelligible explanation of the automated decision affecting working conditions or compensation, as well as review by human intervention.

As for the amendments made to Chapter V-bis of Legislative Decree 15.6.2015 no. 81 are worth mentioning:

- access to the platform through SPID, CIE or CNS or with *an account* issued by the platform to a single tax code, with strictly personal access credentials and prohibition of transfer to third parties;
- the prohibition for the platform to issue more than one *account* for each individual tax code and to commission temporally irreconcilable services to the same worker;
- the obligation from 1.7.2026 for the client to draw up and deliver to workers the Single Labour Book (LUL) in which the number of deliveries and the total amount paid to the worker must also be noted for each month of activity;
- the provision of specific basic training activities essential for workers, to be carried out within the first 30 days of the first service by accessing the SIISL platform.

art. 36 Constitution 27.12.1947

art. 7 DL 30.4.2026 n. 62

Il Quotidiano del Commercialista of 6.5.2026 - **"The TEC of leading contracts for the "fair wage" is fundamental"** - *Gianola*

Il Sole - 24 Ore of 6.5.2026, p. 36 - **"For fair wage and bonuses the reference is the Tec"** - *Massara*

Guide Eutekne - Work - **"Minimum wage"** - *Gianola G.*

Read Highlights

TAX

REVENUE AGENCY PROVISION 10.12.2025 NO. 560356

TAX

INDIRECT TAXES - VAT - TAXPAYERS' OBLIGATIONS - Cross-border VAT exemption regime - Implementing provisions - Controls by the Revenue Agency

Legislative Decree no. 180 of 13.11.2024 implemented EU Directive no. 285 of 18.2.2020, relating to the cross-border VAT exemption regime for small enterprises, through the introduction in Presidential Decree no. 633 of 26.10.72 of the new Title V-ter, consisting of articles 70-terdecies to 70-duovicies.

Under this scheme, from 1.1.2025 small taxable persons may not charge VAT on active transactions carried out in the territory of the Member States where the taxable person, in possession of the requirements, has applied for the exemption.

With the provv. Revenue Agency 30.12.2024 no. 460166, as amended by the subsequent provision. 4.12.2025 no. 551770, the methods and deadlines for submitting the prior communication that taxable persons established in the State are required to submit for the purposes of accessing the scheme have been identified, as well as the information that must be reported in the application.

In implementation of the aforementioned regulations, this provision has defined the checks to be carried out in relation to the obligations to be carried out both by persons established in Italy who intend to make use of the exemption regime in one or more exemption States, and by non-established entities who intend to make use of the exemption regime in Italy.

The checks concern, among other things, the prior communication that must be submitted for the purpose of accessing the regime and the subsequent quarterly communications to give an account of the transactions carried out during the period.

Controls on prior communication

The Revenue Agency carries out checks on the compliance between the information contained in the prior communication for access to the regime in other European Union states and that in its possession.

In particular, the consistency of the turnover indicated with the data available to the Tax Administration is verified. If the amounts reported in the prior communication differ from those found, the taxable person will receive a rejection message stating, as a reason, the "Inconsistency on the data of the turnover communicated", but may submit a new prior communication as early as the day after the message was produced.

Other checks are also carried out to verify that, based on the data in the Agency's possession, the thresholds for access to the scheme are not exceeded; Also in this circumstance, taxable persons will receive a rejection message. The submission of the new access notice will be possible at different times depending on the different cases (exceeding the turnover threshold in the European Union in the previous year, in the period of the current calendar year preceding the submission of the communication, etc.).

Checks for the "EX" suffix

Persons who are admitted to the cross-border VAT exemption regime are assigned the suffix 'EX', which is added to their VAT number.

The suffix "EX" is assigned where, after 35 working days from the receipt of the prior communication, one or more exemption states in which the application of the exemption is requested have not sent any response;

an exception is made for the case in which these States have requested a longer period to carry out any checks in order to prevent tax avoidance or evasion.

The suffix "EX" is deactivated by the Tax Authorities if the taxable person has ceased his activity, when it is possible to presume its cessation, as well as in the cases provided for the automatic cessation of the VAT number.

The cessation of activity is presumed if eight calendar quarters have elapsed during which quarterly zero communications are transmitted in one or more exemption States and at the same time no data of the communications of cross-border transactions are sent to entities established in the aforementioned Member States pursuant to art. 1 co. 3-bis of Legislative Decree 127/2015.

If the automatic termination of the VAT number has been ordered in the presence of the circumstances provided for by art. 35 co. 15-quinquies of Presidential Decree 633/72, the suffix "EX" is also ceased.

Quarterly Reporting Controls

With regard to the quarterly communications that must be submitted by the entities adhering to the regime, the Revenue Agency carries out checks on the deadlines for submission and the consistency of the data declared, the turnover indicated, as well as compliance with the thresholds provided for by national and EU legislation.