

THE WEEK IN BRIEF

News

TAX

DIRECT TAXES - IRES - Capital gains - Participation exemption

ASSESSMENT - Withholding taxes - Other income

INDIRECT TAXES - Other indirect taxes - Stamp duty

WORK

SOCIAL SECURITY

SOCIAL SECURITY

Read Highlights

DIRECT TAXES

IRES - Capital gains - Participation exemption - Requirement of commerciality - Start-up activities - Sale before the conclusion of preparatory activities (Cass. 18.5.2026 no. 14530)

With the judgment of Cass. 16.5.2026 no. [14530/2026](#), the application of the *participation exemption* is evaluated for a company that has transferred a hotel company located in Sardinia to a newco investee. A loan contract was then stipulated, under which the transferor continued to manage the hotel business free of charge; moreover, this transaction, which was free of charge, was still in place at the time of the transfer of the shares in the transferee by the transferor.

In the present case, the investee company began to carry out the actual commercial activity after the sale of the shares and the judges of second instance considered the preparatory activity still in progress at the time of the transfer of the shareholding.

Regulatory framework

In the presence of certain requirements, the *participation exemption* regime allows the exemption for 95% of capital gains on the sale of shareholdings by IRES entities.

Among the requirements provided for by [art. 87](#) of the TUIR to benefit from this regime, the judgment comments on the one according to which the shareholding subject to realisation must relate to a company that carries out an effective commercial activity, the existence of the requirement of commerciality having to be excluded a priori, without the possibility of proof to the contrary ([art. 87](#) paragraph 1 letter d) of the Consolidated Income Tax Act) for those investee companies whose assets are mainly invested in real estate other than plants and buildings used directly by the company.

Furthermore, pursuant to the following paragraph 2 of art. 87, it is necessary that the aforementioned requirement of commerciality of the investee exists uninterruptedly from the beginning of the third tax period prior to the realisation of the capital gain.

Disposal before the conclusion of preparatory activities

With regard to the requirement of commerciality, the judgment in question recalls the principles contained in the Revenue Agency circ. 29.3.2013 no. [7](#), for which, in general, the *start-up* period is not suitable to configure the exercise of commercial activity.

However, if the shareholding is sold when the exercise of the business activity has already begun, once the *start-up* phase is over, there is an effect of "dragging backwards" of the requirement of commercialism.

In essence, the requirement of "commerciality", for *pex* purposes, does not occur in the event that, at the time of the realization of the shareholding, the preparatory phase is not yet completed, since in that case, at that time the investee company cannot be considered a commercial enterprise.

For this reason, the existence of the requirement of the exercise of a commercial enterprise from the beginning of the third tax period prior to the realisation of the capital gain as required by paragraph 2 of [art. 87](#) of the TUIR to benefit from the *participation exemption*.

art. 87 co. 1 DPR 22.12.1986 n. 917

Il Quotidiano del Commercialista of 19.5.2026 - "**The moment of sale of the share is valid to verify the commerciality for the pex**" - Sanna

Guide Eutekne - Imposte Dirette - "**Participation exemption**" - Corso L., Sanna S.

Cass. 16.5.2026 No. 14530

ASSESSMENT

Withholding taxes - Other income - Commissions received by travel and tourism agencies - Commissions relating to ticketing activities - Exclusion from withholding tax - New features of Decree-Law 38/2026 converted

Repealing the related exemption regime, [art. 1](#) par. 140 - 142 of Law 199/2025 (2026 Budget Law) provided for the application of the withholding tax (pursuant to [art. 25-bis](#) of Presidential Decree 600/73) also on commissions received:

- travel and tourism agencies;
- agents, agents and sea and air brokers;
- by agents and commission agents of oil companies for the services rendered to them directly.

The provision should have applied from 1.3.2026. However, given the complexity of the adaptation of IT systems, [art. 6](#) of Decree-Law 38/2026 (whose conversion law was definitively approved by the Chamber of Deputies on 20.5.2026 and is now awaiting publication in the *Official Gazette*.) provided, at the same time:

- the extension to 1.5.2026 of the effective date of the regulatory amendment (confirming, in practice, the exemption regime until 30.4.2026);
- the restoration of the exemption regime for commissions received by travel and tourism agencies, even if limited to fees, however denominated, received for the sale, issuance, booking or intermediation of travel documents relating to the transport of people (this amendment has been included in the conversion process).

Scope of application of the withholding tax on commissions

Pursuant to [art. 25-bis](#), paragraph 1 of Presidential Decree 600/73, withholding agents who pay commissions, however denominated, for services, even occasional, relating to commission, agency, mediation, commercial representation and business procurement, must withhold IRPEF or IRES due by the recipients at the time of payment, as an advance payment with the obligation of recourse.

As a rule, the withholding tax is applied at the rate of 23% (rate of the first income bracket for IRPEF purposes). However, the taxable amount of the withholding tax is different depending on whether, in the exercise of the activity:

- employees or third parties are used on a continuous basis: in this case, the 23% withholding tax is applied to 20% of the commissions paid (in practice, 4.6% of the entire commissions);
- employees or third parties are not used on an ongoing basis: in this case, the 23% withholding tax is applied to 50% of the commissions paid (in practice, 11.5% of the entire commissions).

The withholding tax equal to 4.6% of the entire commissions is subject to the submission of a declaration certifying the existence of the required requirements.

To this end, it is necessary to use the declaration form defined by Ministerial Decree [16.4.83](#) which can be sent by registered mail with acknowledgement of receipt or PEC (see Revenue Agency circ. 30.12.2014 no. [31](#), § 18).

The submission must take place:

- by 31 December of the year preceding the year for which the application of the reduced measure is requested;
- or, if the conditions for the application of the reduced withholding tax occur during the year, no later than 15 days from the date on which the conditions themselves occurred.

Exclusion of the obligation to withhold

Article [25-bis](#), paragraph 5 of Presidential Decree 600/73 provides for some cases in which the aforementioned withholding tax must not be applied. First, [art. 1](#) co. 89 of Law 213/2023 and subsequently [art. 1](#) co. 140 of Law 199/2025 reduced the number of cases exempted from the obligation.

As a result of these amendments, commissions received continue to be excluded from withholding tax:

- authorised resellers of travel documents relating to the transport of persons;
- travel and tourism agencies, limited to fees, however denominated, received for the sale, issuance, booking or intermediation of travel documents relating to the transport of people;
- by subjects who carry out the distribution of cinematographic films;
- by companies and credit institutions and financial and financial leasing companies for the services rendered in the exercise of the activities of placement and sale of securities and currencies as well as the collection and sale of financing;
- by brokers and representatives of agricultural and fish producers and companies operating sea fishing;

- by commission agents who operate in the fruit and vegetables, fish and livestock markets;
- consortia and cooperatives between non-profit agricultural, commercial and artisan enterprises.

With regard to the confirmation of the exclusion from the obligation to withhold taxes for fees received by travel and tourism agencies for the sale, issuance, booking or intermediation of travel documents, "since no ad hoc effective date rule has been provided, it would remain to be clarified the fate of commissions for travel documents paid in the period between 1 May and the date of entry into force of the conversion law, to which, in line with the provisions of the text *ratione temporis* in force, the withholding tax should have been applied" (so the New Legislative Assonime 21.5.2026, § 2.1).

Commissions for which the withholding exclusion is no longer applicable

The withholding tax exclusion regime is no longer applicable for commissions received:

- starting from 1.4.2024, by insurance agents for services rendered directly to insurance companies (for the scope of application of the obligation, see Revenue Agency Circular 21.3.2024 no. [7](#), § 1, and the answer to the ruling of the Revenue Agency 23.12.2024 no. [269](#));
- as of 1.4.2024, by insurance brokers for their relations with insurance undertakings and with general agents of public insurance undertakings or their subsidiaries who render services directly to insurance undertakings under a reciprocal exclusive regime;
- as of 1.5.2026, by travel and tourism agencies, other than fees, however denominated, received for the sale, issuance, booking or intermediation of travel documents relating to the transport of persons;
- as of 1.5.2026, by agents, agents and sea and air brokers;
- as of 1.5.2026, by agents and commission agents of oil companies for services rendered directly to them.

Payment methods and terms

Withholding taxes on commissions are paid by means of the F24 form by the 16th day of the month following that of payment ([Articles 17](#) and [18](#) of Legislative Decree 241/97).

As of 1.1.2017, the tax code for payment is "1040", which replaced the previous "1038".

Indication in the 770 model

In the 770 form, it is necessary to summarize the payments made and the offsets made in the ST and SX panels.

art. 25 bis co. 5 Presidential Decree 29.9.1973 n. 600

art. 6 DL 27.3.2026 n. 38

The Accountant's Daily of 16.5.2026 - "For travel agencies new stop to withholding tax on commissions" - Fornero

Italia Oggi of 16.5.2026, p. 23 - "Adv, tickets without withholding" - Poggiani F. G.

INDIRECT TAXES

Other indirect taxes - Stamp duty - Increase in stamp duty on account statements and statements sent to legal entities - New features of converted Decree-Law 38/2026

Legislative Decree [38/2026](#) (the so-called tax decree), in the text resulting from its conversion into law, confirmed, without any particular changes in substance, the measure provided for by [art. 12](#), i.e. the increase in the stamp duty payable by persons other than natural persons in relation to the account statements sent by banks pursuant to [art. 119](#) of Legislative Decree 385/93 (so-called "Legislative Decree no. Consolidated Banking Act), as well as to savings account statements, including postal passbooks, starting from the date of entry into force of the decree.

Amended rules and extent of the increase

Specifically, [art. 12](#) par. 1 of the converted Decree-Law 38/2026 amended [art. 13](#) co. 2-bis lett. b) of the Tariff, Part I, attached to Presidential Decree [642/72](#), where it was established that current account statements and savings account statements sent to customers by banks or account managers to parties other than natural persons are subject to stamp duty at the rate of 100.00 euros per year. Now, as a result of the amendment provided for by the Tax Decree, the amount of stamp duty payable by legal persons has been raised to 118.00 euros per year; The increase is, therefore, equal to 18.00 euros per year. Furthermore, considering that, as of 1.1.2027, art. 13 co. 2-bis letter b) of the Tariff, Part I, annexed to Presidential Decree [642/72](#), will be replaced by art. 9 paragraph 3 letter b) of the Tariff, part I, referred to in [Annex 3](#) of the Legislative Decree 123/2025, art. 12 par. 1 of the converted Decree-Law 38/2026 has also opportunely

intervened on the text of the latter provision, replicating the increase from 100.00 euros per year to 118.00 euros per year in relation to the stamp duty payable by subjects other than natural persons on current account statements and savings account statements sent to customers by banks or account managers.

Effective date

With regard to the temporal scope of operation of the measure, paragraph 2 of art. 12 of the converted Decree-Law 38/2026 stated that the "*provision referred to in paragraph 1 applies to account statements and statements issued as of the date of entry into force of this decree*".

Consequently, with regard to communications sent to customers who are legal persons, the stamp duty, due annually, amounts to:

- €100.00 for account statements and statements issued until 27.3.2026;
- €118.00 for account statements and statements issued from 28.3.2026 (i.e. from the date of entry into force of the Tax Decree).

Impact of changes on communications less than a year

With regard to communications sent periodically during the year, it should be noted that in this case, pursuant to Note 3-bis to paragraph 2-bis of art. 13 of the Tariff, Part I, attached to Presidential Decree 642/72, the stamp duty due "*is related to the period reported*".

Therefore, as a result of the increase provided for by art. 12 of Decree-Law 38/2026, the amount of stamp duty applied to account statements and statements communicated to legal entities by banks or account managers, as of 28.3.2026, will be equal to:

- €59.00 (instead of the previous €50.00), for mailings made every six months;
- €29.50 (instead of the previous €25.00), for mailings made on a quarterly basis;
- €9.83 (up from €8.33 in the previous period), for mailings made on a monthly basis.

Extension of the increase to IVAFE

It should be noted that, in light of the reference to art. 13 co. 2-bis of the Tariff, Part I, attached to Presidential Decree 642/72 contained in [art. 19](#) co. 20 of Decree-Law 201/2011, art. 12 of the converted Decree-Law 38/2026 also had the effect of raising the IVAFE due on foreign current accounts and savings books of subjects other than natural persons up to €118.00.

No changes in the amount of tax payable by natural persons

Also following the conversion of Decree-Law 38/2026, letter a) of art. 13 co. 2-bis of the Tariff, Part I, attached to Presidential Decree 642/72, so that natural persons will continue to pay the stamp duty on communications in the amount of 34.20 euros (always referring to the case of annual periodicity) if the average value of stock resulting from the extracts and passbooks is greater than 5,000.00 euros in total.

Annex 3 Legislative Decree 1.8.2025 n. 123

art. 12 DL 27.3.2026 n. 38

art. 19 co. 20 DL 6.12.2011 n. 201

Tariff Part I art. 13 DPR 26.10.1972 n. 642

Il Quotidiano del Commercialista of 21.5.2026 - "**The increase in the stamp duty on the current accounts of legal entities has been confirmed**" - *Novella*

The Quotidiano del Commercialista of 31.3.2026 - "**The stamp duty on current accounts in the name of legal persons increases**" - *Novella*

Work

SOCIAL SECURITY

[Inclusion allowance \(Adi\) - Holders of residence permits for "special cases" - Operating instructions \(INPS circ. 20.5.2026 no. 58\)](#)

With the circular of 20.5.2026 no. [58](#), INPS provided the operating instructions relating to the access procedures to the inclusion allowance (Adi) by holders of residence permits for "special cases" referred to in [art. 18](#), [18-bis](#) and [18-ter](#) of Legislative Decree 286/98 (Consolidated Immigration Act, TUI).

New Audience Category

Following the amendments introduced by Decree-Law [145/2024](#) and Decree-Law [146/2025](#), holders of residence permits for "special cases" pursuant to [art. 18](#), [18-bis](#) and [18-ter](#) of the TUI, i.e., respectively, permits issued for social protection reasons, for victims of domestic violence and for foreign victims of illegal intermediation and exploitation of labour.

Access requirements to the measure and specificity

For access to the ADI and for the maintenance of the same by holders of residence permits for "special cases", the requirements of citizenship, residence and residence, nor the economic requirements, i.e. income and assets, referred to in [art. 2](#) co. 2 lett. a) and b) of Decree-Law 48/2023 are not required.

Due to the non-applicability of [art. 2](#) co. 2 letter b) of Decree-Law 48/2023 relating to the limits referring to the ISEE value, family income and the value of real estate and movable assets, holders of a residence permit for "special cases" are not required to submit a valid Single Substitute Declaration (DSU) for access to the ADI.

It follows that the possible presence of additional members of the family unit (in particular, those who are in the conditions referred to in [Article 2](#), paragraphs 1 and 4 of Decree-Law 48/2023 living with the applicant and present on Italian territory) must be self-declared in the ADI application form.

The information relating to the individual members must be indicated in the appropriate form for the communication of the composition or change of the family unit, called "ADI-Com Special Cases - Inclusion Allowance. Holders of residence permits for special cases referred to in art. 18, 18 bis and 18 ter TUI. Communication of the composition or change of the family unit and/or the lease contract". The aforementioned form can also be used by holders of residence permits for "special cases" to communicate the data relating to any lease contract, for the purpose of accessing the so-called "quota B" of the measure, intended to support households residing in a home rented on the basis of a duly registered contract.

Duration of the service

The period of use of the ADI cannot exceed the duration of the residence permit for "special cases", without prejudice to compliance with the maximum limits for the provision of the measure itself provided for by [art. 3](#) co. 2 of Decree-Law 48/2023. To this end, the time at which the ADI's application is submitted is also relevant with respect to the validity of the residence permit.

For example, in the event that the residence permit for "special cases" has a duration of one year (from January 2026 to January 2027) and renewal has not been requested, but the ADI application is submitted in August 2026, the benefit can only be recognized for the remaining period of validity of the permit, i.e. from September 2026 to January 2027.

Submission of the application

For the submission of the application for the achievement of the ADI, the ordinary indications provided for access to the measure apply.

Applications can therefore be submitted directly by interested parties by accessing the institutional website (www.inps.it) with their digital identity (SPID at least level 2, CNS or CIE level 3), in the appropriate section dedicated to Adi, or through patronage institutions or Tax Assistance Centers (CAF).

Social and work activation paths

The provisions of [art. 4 and 5 of Decree-Law 48/2023](#) and [art. 4 of Ministerial Decree 154/2023](#) [apply to holders of residence permits for "special cases"](#), with reference to the obligation to register on the activation platform for social and work inclusion in the Information System for Social and Labour Inclusion (SIISL). It is understood that for holders of residence permits for "special cases" referred to in art. 18-ter of the TUI, registration with the SIISL may have already been carried out before the submission of the ADI application, as part of the personalized training and job placement project contained in the assistance program. In any case, holders of residence permits for "special cases", following the positive outcome of the investigation of ADI applications, are required to follow the social and work inclusion path provided for by Decree-Law [48/2023](#), which must take into account any inclusion in other programs or paths of inclusion and work activation provided for holders of such permits.

art. 5 DL 11.10.2024 n. 145

art. 6 DL 3.10.2025 n. 146

DL 4.5.2023 n. 48

INPS Circular No. 58 of 20.5.2026

Il Quotidiano del Commercialista of 21.5.2026 - "Inclusion allowance without DSU to those who have a residence permit for "special cases"" - Andreozzi

SOCIAL SECURITY

Contributions and premiums due to INPS - Deferral of up to 60 instalments - Operating instructions (INPS circ. 21.5.2026 no. 60)

With Circular 21.5.2026 no. [60](#), INPS has issued the operating instructions relating to the discipline introduced by [art. 23](#) par. 1 of Law 203/2024 which provides for the possibility, for INPS and INAIL, to grant installment payments of debts for contributions, premiums and legal accessories not entrusted for recovery to collection agents, up to a maximum of 60 monthly installments ([art. 2](#) co. 11-bis of Decree-Law 338/89). Attached to the circular is the "Regulation governing the deferral of payment of debts for contributions and accessories by law".

Scope

The Regulation applies to requests for deferral submitted from the date of publication of Circular no. [60/2026](#), as well as to applications submitted from 12.1.2025 (date of entry into force of the aforementioned Law 203/2024) and still pending, for which the debtor may request the redetermination of the number of installments ([art. 3](#) co. 2 of the Ministerial Decree of 24.10.2025). To this end, the taxpayer is required to submit, within 30 days of the publication of circ. no. [60/2026](#), a special "application for redetermination of the number of installments of the deferral in progress".

The application must be submitted through the "Taxpayer's Social Security Drawer" and, within it, the following must be specified:

- the date of the application for deferral in progress for which the redetermination of the number of instalments is requested;
- the new number of installments requested;
- the Administrations affected by the deferral.

Object of the deferral

The deferral may be granted for the purpose of regularizing the contribution debts due by way of omission or evasion, as well as the related legal accessories, provided that, on the date of submission of the application, the debit notice pursuant to [Article 30](#) of Decree-Law 78/2010 has not yet been formed.

Deferred payment may be allowed in the presence of a temporary situation of objective economic and financial difficulty declared by the employer and is divided into two distinct hypotheses:

- for debts not exceeding € 500,000.00, a deferral plan of up to 36 monthly installments may be granted;
- For debts of an amount equal to or greater than 500,001.00 euros, it is possible to access a deferral plan up to a maximum of 60 monthly installments.

Second deferral

The Regulation outlines the conditions and scope of application of the so-called "second deferral", referred to in [art. 1](#) co. 2 of the Ministerial Decree of 24.10.2025, which allows the taxpayer to access a new instalment plan during an existing deferral, if the temporary situation of objective economic and financial difficulty persists or further exceptional situations arise.

To this end, in the six months prior to the submission of the application, no revocation measures must have been adopted in any of the Administrations administered by the institution in which the taxpayer's tax code is present. Furthermore, in the presence of two active deferrals, it is not possible to submit a further request for instalments, except for the prior full extinction of one of the deferrals in progress.

Submission of applications

The application must be submitted by the taxpayer, also through an authorized intermediary, exclusively electronically, through the service available on the institution's portal and, in particular, through the "Taxpayer's Social Security Drawer".

At the time of submission of the application, the taxpayer is required, among other things, to expressly and unconditionally recognize the credit claimed by INPS for contributions and accessories required by law, at the same time undertaking to waive any exception that may affect the existence and enforceability of the credit itself. It is possible to exclude receivables from the set of debt exposures to be regularised subject to administrative or judicial dispute, since the related handling and settlement of disputes must take place within the respective proceedings.

Defining questions

The request for extension, at the end of the investigation, is defined by a reasoned decision of acceptance or rejection. If accepted, the measure, with the amortization plan that is an integral part of it, is completed with the payment, by the taxpayer, of the first installment granted in relation to all the contribution positions attributable to his tax code within 10 calendar days from the date of issue of the amortization plan.

Failure to pay or partial payment of the first instalment within the indicated deadline will result in the cancellation of the measure.

Revocation of the extension

The omitted or partial payment of three monthly installments subsequent to the first, even if not consecutive, will result in the revocation of the extension granted.

The revocation also occurs if, after the term of 30 days from the due date of the last installment provided for in the amortization plan, a number of installments of less than three are still omitted or partially paid.

art. 2 co. 11 to DL 9.10.1989 n. 338

art. 23 L. 13.12.2024 n. 203

Ministerial Decree 24.10.2025 Ministry of Labour and Social Policies INPS Circular 21.5.2026 no. 60

Il Quotidiano del Commercialista of 22.5.2026 - "**Telematic application for the deferral of contribution debts up to 60 installments**" - Andreozzi

Eutekne Guides - Social Security - "INPS Contributions - Deferral of Contributions" - D'Amato F.

Eutekne Guides - Social Security - "INPS Contributions - Omissions and Tax Evasion" - Andreozzi F.

Read Highlights

SPECIAL SECTORS

MINISTRY OF INFRASTRUCTURE AND TRANSPORT RESOLUTION NO. 6 OF 16.4.2026

SPECIAL SECTORS

ROAD HAULIERS - Compensated reduction of motorway tolls in relation to the year 2025 - Determination - Methods and deadlines for submitting applications

In implementation of art. 17 co. 35 of Legislative Decree 1.7.2009 n. 78 conv. Law no. 102 of 3.8.2009, this resolution establishes, in relation to the year 2025:

- the methods of compensated reduction of motorway tolls in favour of hauliers of goods for hire or reward or on their own account;
- the methods and deadlines for the submission of the relevant applications.

Stakeholders

Compensated reductions in motorway tolls for the year 2025 can be requested:

- by companies, cooperatives, consortia and consortium companies which, as of 31.12.2024 or during the year 2025, were registered in the National Register of natural and legal persons who carry out the road transport of goods on behalf of third parties;
- by road haulage companies for hire or reward and by groups based in one of the countries of the European Union which, as of 31.12.2024 or during the year 2025, were holders of an EU licence issued pursuant to EC Regulation 21.10.2009 no. 1072, or based in Switzerland and holders of a Swiss licence issued in compliance with the EC/Switzerland agreement of 21.6.99, or

who are established in the United Kingdom and hold a licence issued in accordance with Regulation 1072/2009;

- by companies and groups based in Italy carrying out road haulage activities on their own account which, as of 31.12.2024 or during the year 2025, were holders of a special licence on their own account pursuant to art. 32 of Law no. 298 of 6.6.74;
- by companies and groups based in another country of the European Union, in Switzerland or in the

United Kingdom which, on 31.12.2024 or during the year 2025, carried out the road haulage activity on their own account.

Companies, cooperatives, consortia and consortium companies registered in the National Register after 1.1.2025, or holders of an EU or Swiss licence, or a licence on their own account, after 1.1.2025, may apply for toll reductions only for journeys made after the date of registration in the Register or after the date of issue of the aforementioned licences.

Affected motorway tolls

The motorway tolls affected by the reductions in question are those:

- carried out by vehicles of ecological class Euro 5, Euro 6 or higher, or alternatively or electrically powered, falling within toll classes B3, B4 or B5, if based on the number of axles and the shape of the vehicles themselves, or in classes 2, 3 or 4, if based on the volumetric criterion;
- carried out from 1 January to 31 December 2025;
- deferred collection by invoicing, for which the concessionaire companies have issued invoices for tolls for the year 2025.

For applicants who have used automated payment systems for deferred tolls after 1.1.2025, the reductions shall be applied from the date of use of the aforementioned service.

Submission of applications for compensated toll reductions

Road haulage companies on behalf of third parties and those on their own account who are eligible, interested in the compensated reductions in tolls relating to the year 2025, must apply:

- exclusively electronically, through the special "Tolls" application on the portal of the National Register of Road Hauliers at the address <https://www.alboautotrasporto.it/web/portale-albo/servizio-toll-management>, in compliance with the instructions in the same application; to this end, it is necessary to register in advance on the same portal, through the procedure that can be activated from the address <https://www.alboautotrasporto.it/web/portale-albo/iscriviti>;
- with the digital signature of the owner, or of the legal representative of the applicant or of a person specifically delegated.

The application procedure includes two phases at deferred time intervals:

- phase 1: booking of the application, aimed at entering the identification data of the applicant and the customer codes attributable to him, as issued by the toll management companies;
- Phase 2: consisting of the entry of the data relating to the application, aimed at matching the transit detection support codes with the vehicles used for transits, checking the license plates and ecological classes of the aforementioned vehicles, affixing the digital signature and sending the application electronically.

The deadlines for booking the application (phase 1) are established from 9.00 a.m. on 3.6.2026 and until 2.00 p.m. on 9.6.2026.

After the end of phase 1, the data acquired are sent to the toll management companies which, in relation to each customer code indicated with the booking, issue the relevant transit detection support codes associated with them.

Only those who have booked the application, within the aforementioned peremptory deadlines, can access phase 2 (filling in and sending the application).

The deadlines for submitting the application (phase 2) are established from 9.00 a.m. on 23.6.2026 and until 21.7.2026 (for entering the data relating to the application) and at 2.00 p.m. on 22.7.2026 (for the digital signature and sending of the application only).

For the purpose of filling out the application, a user manual is available on the aforementioned website.

Payment of stamp duty

The submission of the application requires the payment of stamp duty, by payment through the "PagoPA" system.

The applicant must enter the details of the payment (date of payment and identification) in the appropriate fields.

The company is required to keep the receipt of payment, to show it at the request of the Central Committee for the National Register of Road Hauliers.

Making refunds

The Road Transport Register will follow up on the reimbursements to eligible subjects, according to the procedures established by the agreement between the Central Committee and the companies that manage the tolls.

Application of reductions

The reductions due are applied by each company that manages the deferred payment systems of motorway tolls, on the invoices made out to the subjects entitled to the reduction.