THE WEEK IN BRIEF

info@bgsm.it – www.bgsm.it
Via F. Ferrucci, 57 – 59100 Prato (PO) – Tel. 0574/575795

News

Extraordinary transactions

GENERATIONAL TRANSITION

Tax aspects - Indirect taxation - Death of the shareholder of a limited liability company holding a 35% shareholding - Succession of heirs by law - Co-ownership of the share - Condition of control - None (answer to the Revenue Agency 26.5.2026 no. 109)

With the answer to ruling 26.5.2026 no. 109, the Revenue Agency returns to provide clarifications on the exemption from inheritance and gift tax for the transfer of company shareholdings, pursuant to art. 3 co. 4-ter of Legislative Decree 346/90.

Exemption for generational transfer of company shares and companies

It should be noted that Article 3, paragraph 4-ter of Legislative Decree 346/90 provides for an exemption from inheritance and gift tax for transfers of companies or shareholdings made in favour of the spouse or descendant of the donor or the deceased.

In particular, the exemption (as amended with the reform of Legislative Decree no. 139/2024) applies, in the event of succession or donation of shareholdings in corporations, provided that the transferee:

- acquires corporate control pursuant to art. 2359 par. 1 no. 1 of the Italian Civil Code;
- complements the already existing control.

The position of "control" must be retained by the beneficiaries of the transfer for 5 years from the purchase.

Condition of control in the case of community of heirs

The verification of the condition of the social "control" of the beneficiaries of the transfer presents some critical issues in the case of community of heirs.

In fact, the facilitative rule recalls the requirement of control as defined by art. 2359 par. 1 no. 1 of the Italian Civil Code (which refers to the "*majority of the votes exercisable in ordinary shareholders' meetings*"), but does not provide any indication for the management of cases in which the shareholding is transferred to co-ownership.

The Tax Administration, however, has long since clarified that the exemption is in any case due "*for the transfer of the controlling interest in favor of several descendants in co-ownership*" (thus circ. no. 11/2007, § 12 and the answers to ruling nos. 37/2020, 38/2020, 72/2024, 271/2025).

It follows that, for example, if the deceased held a 60% stake in Alfa srl:

- the exemption is due if the share is transferred by inheritance in co-ownership to the three children, with the appointment of the common representative;
- the exemption is due, of course, if the share is transferred in full to only one of the three children;
- the exemption does not apply if the share is divided among the three children in exclusive ownership, as each acquires only 20%, which does not give him the majority of votes in the meeting;
- The exemption applies if the 60% share is divided among the three children in exclusive ownership, but one of them already owns the remaining 40%, since, in this case, this heir, adding the 20% received as an inheritance to the 40% already held, reaches the majority in the shareholders' meeting.

The present case

In the present case, the share that has fallen into inheritance was not

"control". In fact, the company Alfa srl was made up of 4 partners:

- father and mother each held a 35% stake in the capital;
- the two children each held a 15% stake.

Upon the death of the father, according to the rules of succession by law (art. 581 of the Italian Civil Code), his wife and children succeed him (for a share of 1/3 each) and the heirs constitute the community of heirs, which also includes the 35% share of Alfa srl.

Control Integration

According to the applicant taxpayers, in the present case, the condition of the control would be satisfied, since, adding the 35% share (received by inheritance) to the shares already held exclusively by the three

heirs, a total shareholding of 100% is obtained.

The Revenue Agency, however, does not share this approach and, recalling the clarification made in resolution no. 75/2010, specifies that in the present case it is not possible to "add" the shares received by inheritance to those already held by the heirs, as the title of possession is different:

- in one case (shares already held by the heirs), it is exclusive ownership;
- in the other (shares received by inheritance), it is ownership in community of heirs.

In practice, according to the Administration, only shareholdings held with the same title can be added.

Conceivable alternatives

In short, in the present case, in order for the generational transfer of the father's shareholding to be able to take advantage of the exemption provided for in art. 3 co. 4-ter of Legislative Decree 346/90, succession planning aimed at excluding the operation of the succession by law would have been necessary.

In fact, if the deceased had transferred the 35% shareholding in full to his wife (by will or donation), the exemption could have been applied, as the transfer would have allowed the spouse to integrate social control. In this case, then, the subsequent inheritance transfer of the shares from the mother to the children, even if carried out in community of heirs (by virtue of succession *by* law), could further enjoy the exemption.

art. 3 co. 4 ter Legislative Decree 31.10.1990 n. 346
Revenue Agency Resolution 26.7.2010 no. 75
Answer to the Revenue Agency ruling 26.5.2026 no. 109

Il Quotidiano del Commercialista of 27.5.2026 - **"Shares inherited in community cannot be added to those exclusively for exemption"** - *Mauro*

Il Sole - 24 Ore of 27.5.2026, p. 31 - **"Inherited shares not exempt if they do not give control of the Srl"** - *Busani*

Italia Oggi of 27.5.2026, p. 32 - **"Srl, without the control of law, the discount on the inherited shares is skipped"** - *Stancati - Manguso*

Eutekne Guides - VAT and Indirect Taxes - **"Donation of Shareholdings"** - *Mauro A.*

Eutekne Guides - VAT and Indirect Taxes - **"Sale of Shareholdings"** - *Greco E. - Mauro A.*

Tax

COLLECTION

Form F24 - Unified payments - Payments due on 30.6.2026 - Extension for taxpayers applying ISAs and for minimum and flat-rate subjects (art. 6 of Decree-Law no. 89 of 22.5.2026)

With art. 6 of Decree-Law no. 89 of 22.5.2026, the extension was ordered:
- for payments due on 30.6.2026, resulting from tax returns, IRAP and VAT;
- in relation to taxpayers affected by the application of the synthetic indices of fiscal reliability (ISA), including those adhering to the flat-rate regime or the so-called "minimums".

The postponement of the payment deadlines was ordered in consideration of the further amendments to the rules on the two-year arrangement with creditors, introduced during the conversion of Legislative Decree 27.3.2026 no. 38 in Law 22.5.2026 n. 88.

New payment deadlines as a result of the extension

As a result of the extension, payments must be made:

- by 20.7.2026, instead of by 30.6.2026, without any increase;
- or from 21.7.2026 to 20.8.2026 (30th day after 20.7.2026, taking into account the deferral for the holiday period), with the increase of 0.8% (a measure doubled compared to previous years), instead of by 30.7.2026 with the increase of 0.4%.

Parties affected by the extension of payments

As in previous years, the extension applies to entities that comply with both of the following

Conditions:

- carry out economic activities for which the synthetic indices of fiscal reliability (ISA) have been approved,

referred to in art. 9-bis of Legislative Decree 50/2017;

- declare revenues or fees of an amount not exceeding the limit established, for each index, by the relevant approval decree of the Minister of Economy and Finance (equal to 5,164,569.00 euros).

Taxpayers can also benefit from the extension who:

- apply the flat-rate regime referred to in art. 1, paragraphs 54-89 of Law 190/2014;
- apply the advantageous regime for young entrepreneurs and mobile workers referred to in art. 27 paragraph 1 of Decree-Law 98/2011 (so-called "minimum taxpayers");
- have other causes of exclusion from ISAs (e.g. start or end of activity, non-normal performance of the activity, flat-rate determination of income, etc.).

Subjects who carry out agricultural activities

On the other hand, taxpayers who carry out agricultural activities and who are holders only of agricultural income pursuant to art. 32 et seq. of the TUIR are excluded from the extension (see answer to the ruling of the Revenue Agency 2.8.2019 no. 330).

Members of "transparent" companies and associations

The extension also affects subjects who:

- participate in companies, associations and businesses that meet the above requirements;
- must declare income "for transparency", pursuant to articles 5, 115 and 116 of the TUIR. Therefore, the following can also benefit from the longer payment term:
- partners of partnerships;
- collaborators of family businesses;
- spouses who manage conjugal businesses;
- members of associations between artists or professionals (e.g. professionals with an associated studio);
- the shareholders of "transparent" corporations.

IRES subjects with payment terms after 30.6.2026

However, the extension does not concern IRES subjects who have ordinary payment terms after 30.6.2026 as a result of the date of:

- approval of the financial statements or statement (e.g. "solar" corporations that approve the 2025 financial statements within 180 days of the end of the financial year, after 31.5.2026);
- closure of the tax period (e.g. corporations with financial year 1.7.2025 - 30.6.2026).

Payments that fall under the extension

The extension concerns:

- the payments resulting from the INCOME 2026, IRAP 2026 and VAT 2026 forms, which would have expired on 30.6.2026 (without increase);
- other payments that follow the same deadlines as for income taxes. The extension is therefore applicable to payments:
- the 2025 balance and the first 2026 advance of IRPEF, IRES and IRAP;
- additional IRPEF/IRES;
- the IRES surcharge for "shell companies";
- substitute taxes (e.g. flat-rate and minimum taxpayers, substitute tax on the higher agreed income, flat coupon on leases, *capital* gains);
- property taxes due by individuals, simple partnerships and non-commercial entities, resident in Italy, who own real estate and/or financial assets abroad (IVIE and/or IVAFE);
- the tax on the value of crypto-assets;
- of INPS contributions of artisans, traders and professionals (see INPS message 27.7.2021 no. 2731 and FAQ Agenzia Entrate 26.7.2024); INPS contributions of shareholders of artisan or commercial limited liability companies not under the "tax transparency" regime are also included in the extension (see res. Revenue Agency 16.7.2007 n. 173);
- VAT for adjustment to ISAs;
- the VAT balance for 2025 deriving from the 2026 VAT form, if the payment has not been made by 16.3.2026, applying the increase of 0.4% interest for each month or fraction of a month subsequent to

16.3.2026 and until 30.6.2026; if the payment is further deferred by 20.8.2026, an additional increase of 0.8% is due which applies to the amount due already increased until 30.6.2026; of the annual fee to the Chambers of Commerce.

art. 17 Legislative Decree 9.7.1997 n. 241
art. 17 DPR 7.12.2001 n. 435
art. 18 Legislative Decree 9.7.1997 n. 241
Art. 6 DL 22.5.2026 n. 89
art. 6 DPR 14.10.1999 n. 542
art. 8 DM 11.5.2001 n. 359
art. 9 bis DL 24.4.2017 n. 50

Il Quotidiano del Commercialista of 26.5.2026 - **"Payments of ISA and flat-rate subjects by 20 August with 0.8%"** - *Negro*

Eutekne Guides - Assessment and sanctions - **"IRPEF"** - *Negro M.*

Eutekne Guides - Assessment and sanctions - **"IRES"** - *Corso L. - Negro M.*

COLLECTION

Form F24 - Offsetting - Tax credits deriving from "building" interventions - Undue offsetting of taxes - Prohibition of offsetting with debts entered in the register (answer to the Revenue Agency ruling 27.5.2026 no. 110)

Pursuant to Article 121, paragraph 3 of Decree-Law 34/2020, tax credits, deriving from the exercise of the discount or transfer options referred to in paragraph 1 on deductible expenses pursuant to Article 119 of Decree-Law 34/2020 (*superbonus*) and paragraph 2 of the same Article 121 (other building bonuses), can be used to offset in the F24 form, by the supplier who applies the "discount on the consideration" or by the transferee who purchased the tax credit, without the application of the following limits:

- preclusion to set-off in the presence of debts on definitive roles, pursuant to art. 31 par. 1 of Decree-Law 78/2010;
- maximum ceiling of offsets that can be made in the calendar year, pursuant to art. 34 of Law 388/2000 (answer to the ruling of the Revenue Agency 2.3.2021 no. 133);
- maximum ceiling of offsets that can be made in the calendar year using tax credits shown in the RU section of the tax return, pursuant to art. 1 co. 53 of Law 244/2007.

Limitations on the use of tax credits deriving from "building" interventions in compensation

The use in compensation in the F24 form of the annual installments of tax credits, deriving from the options is:

- suspended, up to the amount of the tax rolls and charges, for taxpayers who have registrations in the register or charges for state taxes and related accessories, or for acts issued by the Revenue Agency on the basis of the regulations in force, including the recovery of tax credits, for total amounts exceeding 10,000.00 euros, pursuant to paragraph 3-bis of Article 121 of Decree-Law 34/2020, inserted by paragraph 1 of Article 4 of Decree-Law 39/2024 (a provision which, however, is not yet in force and applicable because the methods of its implementation and its effective date are delegated by the same paragraph 3-bis to a specific regulation of the MEF that has not yet been adopted);
- precluded for taxpayers who have registrations in the register or charges for state taxes and related accessories, or for deeds issued by the Revenue Agency on the basis of the regulations in force, including the deeds of recovery of tax credits, for total amounts exceeding € 50,000.00 (previously € 100,000.00), pursuant to paragraph 49-quinquies of Article 37 of Legislative Decree 223/2006 (last amended by Article 1 co. 116 of Law no. 199 of 30.12.2025).

Clarifications from the Tax Administration

Given the above regulatory framework, the answer to the ruling of the Revenue Agency 27.5.2026 no. 110:

- confirmed that the tax credits pursuant to Article 121 of Decree-Law 34/2020 can be used to offset social security debts (net, it should be noted, of the foreclosure provided for by paragraph 1 of Article 4-bis of Decree-Law 39/2024 only for banks, financial intermediaries, companies belonging to banking groups and insurance companies, with regard to offsets carried out from 1.1.2025);
- pointed out that the amounts entered in the register for social security contributions do not fall within the "*registrations in the register or charges for state taxes and related accessories*" and, therefore, are not relevant either for the purposes of the prohibition of offsetting pursuant to art. 31 of Decree-Law 78/2010 (which in any case would not apply to tax credits pursuant to art. 121 of Decree-Law 34/2020), nor for the purposes of the suspension of the right of set-off provided for by paragraph 3-bis of art. 121 of Decree-Law 34/2020 (applicable to tax credits pursuant to art. 121 of Decree-Law 34/2020, but not yet in force).

in force), nor for the purposes of the prohibition of offsetting provided for by paragraph 49-quinquies of art. 37 of Decree-Law 223/2006 (applicable to tax credits pursuant to Article 121 of Decree-Law 34/2020 and in force).

The non-attributability of the amounts entered in the register for social security contributions to the "*sums entered in the register for state taxes and related accessories*" and not even (according to the thesis of the Revenue Agency) of tax credits pursuant to Article 121 of Decree-Law 34/2020 to "*credits relating to the same taxes*" (i.e. credits relating to state taxes) is however the basis of the denial, by the Revenue Agency, of the possibility of using tax credits pursuant to Article 121 of Decree-Law 34/2020 in compensation with the amounts entered in the register for social security contributions.

In fact, the Revenue Agency points out that the offsetting institution can only be used in relation to the cases expressly provided for and the possibility of offsetting debts for amounts entered in the register is allowed only pursuant to art. 31 of Decree-Law 78/2020, limited to the "*payment, even partial, of the sums entered in the register for state taxes and related accessories through the offsetting of credits relating to the same taxes*".

In conclusion, the sums entered in the register for debts to the Forensic Fund do not inhibit the use of tax credits deriving from "building" interventions, for which the beneficiary of the deduction had opted for the use through a discount on the consideration or the assignment of the credit relating to the deduction due pursuant to Article 121 of Decree-Law 34/2020; however, these credits "*cannot be used to pay the roles themselves*" (answer to the ruling of the Revenue Agency 27.5.2026 no. 110).

art. 121 DL 19.5.2020 n. 34
Answer to the Revenue Agency ruling 27.5.2026 no. 110

Il Quotidiano del Commercialista del 28.5.2026 - "**Compensation of construction credits not inhibited by social security debts entered in the register**" - *Zanetti - Zeni*

Work

SOCIAL SECURITY

IVS contributions for artisans and traders - How to fill in the RR form of the REDDITI PF 2026 form (INPS circ. 27.5.2026 no. 62)

INPS circ. 27.5.2026 no. 62 summarises the procedures for filling in the RR form of the INCOME PF 2026 form. The framework is responsible for determining the social security contributions due by:

- artisans and traders registered with the respective INPS social security management, for contributions due on income exceeding the minimum (section I of the RR framework);
- professionals registered with the INPS separate management, as they do not have a specific social security fund or for whom there is no obligation to register or pay into the existing professional fund (section II of the RR framework);
- self-employed sports workers in the amateur sector registered with the Separate Management (section III of the RR framework).

In the RR section of the REDDITI PF 2026 form, there is a summary section in which to report the totals of sections II and III, the debit contributions, the credit contributions and the contributions offset with the F24 form and those to be requested for reimbursement.

Taxable contribution base for Artisan and Merchant Administrations

For artisans and traders, the total business income earned in 2025 contributes to the formation of the taxable contribution base, net of any losses from previous tax periods deducted from the income of the year (art. 3-bis , paragraph 1 of Decree-Law 384/92).

For the determination of the taxable base, it is therefore necessary to refer in the PF INCOME form to the income indicated in the RF, RG, RH and LM tables. Without prejudice to the clarifications of INPS circular 84/2021, the working members of limited liability companies registered with the Gestioni degli artigiani o dei commercianti also consider the part of the company's business income corresponding to the share of profit sharing, or the share of income attributed to the shareholder for investee companies under the transparency regime.

Taxable base for the Separate Management - Members other than sports workers

For members of the INPS Separate Management (other than sports workers), the taxable base is represented

the total income from professional self-employment declared for IRPEF purposes in the RE, RH, LM and RL sections,

for the allowances paid to honorary justices of the peace and honorary deputy prosecutors.

Taxable base for the Separate Management - Amateur sports work services

For self-employed workers with a VAT number who carry out sports work in the area of amateurism as defined pursuant to art. 25 et seq. of Legislative Decree 36/2021, the taxable contribution base is represented by the remuneration (and not by income) received in 2025, for the part of them that exceeds the exempt portion of 5,000.00 euros (art. 35 co. 8-bis of Legislative Decree 36/2021).

Furthermore, until 31.12.2027, the contribution is due within the limits of 50% of the taxable contribution base (art. 35 co. 8-ter of Legislative Decree 36/2021). This reduction operates with regard to the IVS taxable base, while the contribution for the financing of non-pension benefits must be calculated on the total remuneration, net of the deductible of € 5,000.00 per year.

In the event of simultaneous performance of sports work and services of different kinds, it is necessary to determine two different tax bases; income from activities other than sports work must be indicated in section II and compensation as a sports worker must be indicated in section III, taking as a reference the amounts indicated in the lines:

- RE2, field 2;
- LM2 (if the "autonomous" box is checked);
- LM22 (or following if the ATECO code is declared on another line), field 3 (if the "autonomous" box is ticked).

Two-year arrangement with creditors

The determination of the taxable contribution base under the RR framework of the REDDITI PF 2026 form is influenced by adherence to the two-year arrangement with creditors. As a general rule, acceptance of the CPB proposal involves the determination of taxes as well as social security contributions, based on the agreed amounts. Any actual income, greater or lower than the amount agreed with the Revenue Agency, is not relevant for the purposes of determining taxes and compulsory social security contributions; however, in the event that the actual income is higher than the agreed income, it is the taxpayer's right to determine and pay the social security contributions considering the actual income (art. 19 para. 1 of Legislative Decree 13/2024).

The INPS circular therefore details the lines of the RF, RG, RE, RH and CP panels to be considered for the determination of the social security taxable amount. If the reference income is the agreed income (and not the actual one), the income or portion of income subject to the substitute tax referred to in art. 20-bis of Legislative Decree 13/2024, in section I of the CP framework, must also be considered.

For example, in the event of adherence to the CPB by a professional registered with the Separate Management:

- if the contributions are determined on the basis of the agreed income, it is necessary to consider the amount of line CP9, column 3 (to be reported in line RE21, column 5), possibly net of the losses reported in line RE24, and the portion of agreed income subject to substitute tax (line CP2, column 3);
- if contributions are determined on the basis of actual income, the amount of line CP10, column 3 must be considered (instead of the amounts of lines RE23 to RE25).

Payment deadlines

With regard to the payment of contributions due on income exceeding the minimum for artisans and traders and on self-employment income for professionals enrolled in the Separate Management, the same terms apply as for the payment of income taxes (art. 3-bis, paragraph 3-bis of Legislative Decree 384/92 and art. 18 co. 4 of Legislative Decree 241/97). Therefore, the terms of payment are fixed:

- for the balance of 2025 and the first instalment of the 2026 advance payment, as of 30.6.2026, or as of 30.7.2026, with an increase of 0.4%;
- for the second instalment of the 2026 down payment, as of 30.11.2026.

This is without prejudice to the possibility of taking advantage of the extension of payments, provided for by art. 6 of Decree-Law no. 89 of 22.5.2026 in favour of ISA subjects and "minimum" taxpayers, to 20.7.2026, without any increase, or from 21 July to 20.8.2026, with the increase of 0.8% (see mess. INPS 27.7.2021 n. 2731 and FAQ Agenzia delle Entrate 26.7.2024).

art. 10 Legislative Decree 9.7.1997 n. 241
INPS Circular No. 62 of 27.5.2026

Il Quotidiano del Commercialista of 28.5.2026 - **"Differentiated criteria for the calculation of social security contributions in the RR framework"** – *Rivetti*

SOCIAL SECURITY

Social shock absorbers - CIGS and mobility in derogation for areas of complex industrial crisis - Novelties of Law 199/2025 (2026 Budget Law) - Instructions (mess. INPS 22.5.2026 no. 1702)

With the message 22.5.2026 n. 1702, INPS has provided operational instructions for the administrative management of extraordinary wage subsidies and mobility in derogation for areas of complex industrial crisis.

As a preliminary point, it should be noted that art. 27 of Legislative Decree no. 83 of 22.6.2012 defines as situations of complex industrial crisis, those concerning specific territories subject to economic recession and loss of employment of national importance deriving from:

- a crisis of one or more large or medium-sized companies with effects on related industries;
- a serious crisis of a specific industrial sector with high specialization in the territory.

Extensions for 2026

On this occasion, it should be noted that the measures in question have been extended, for the whole of 2026, by art. 1 co. 165 of Law 199/2025 (2026 Budget Law), as amended by art. 14 co. 1-sexies of Decree-Law 200/2025 (so-called "Milleproroghe").

It should be noted that in the last budget law, unlike the CIGS envisaged for the aforementioned areas of industrial crisis, no refinancing was initially provided for mobility in derogation.

Only subsequently, the aforementioned art. 14 co. 1-sexies of the converted Decree-Law 200/2025 established that also for 2026 the Ministry of Labour can allocate resources pursuant to art. 53-ter of Decree-Law 50/2017 for the granting of mobility treatments in derogation for areas of complex industrial crisis.

That said, with the message in question, it is first observed that the provision of the 2026 budget law does not provide for the issuance of an interministerial decree for the distribution of resources among the Regions with areas of complex industrial crisis.

Therefore, in order to authorise the treatments in question, the verification of their financial sustainability will take place on the basis of the total capacity of the financing reported in the provisions of the budget law, equal to 100 million euros for 2026.

Extraordinary wage subsidies

With regard to the CIGS treatment for areas of complex industrial crisis, INPS recalls that the measure is intended for employers who, having previously benefited from extraordinary treatments, are unable to access further interventions and because they have reached the maximum duration provided for by art. 4 and 22 of Legislative Decree 148/2015, and because the authorization criteria relating to the reasons for intervention pursuant to Article 21 of the same Legislative Decree 148/2015 are not met.

The treatment in question can be recognized, under certain conditions, up to a maximum of 12 months for each reference year.

Similarly, the exemption from the additional contribution for the production units of companies in areas of complex industrial crisis provided for by art. 6 of Decree-Law 92/2025 has also been extended, for a maximum total period of authorization of 12 months.

Mobility in derogation

With reference to mobility in derogation, the Social Security Institute specifies that the payment of the benefit is subject to the submission by the beneficiary of a specific *online application*, and that for the year 2026 the average monthly amount of the benefit in question is equal to 1,638.63 euros, including notional coverage and family unit allowance.

Operational indications

From an operational point of view, INPS informs that, in the event that the extraordinary wage subsidy treatment is provided with direct payment to workers by the Institute, employers will have to send the "Uniemens-Cig" (UNI41) flows in the usual manner.

On this point, it should be noted that, pursuant to art. 7 paragraph 5-bis of Legislative Decree 148/2015, in the case of direct payment of benefits, the employer is required, under penalty of forfeiture, to send INPS all the necessary data by the end of the second month following that in which the wage subsidy period is placed or, if later, within 60 days from the communication of the authorization measure.

On the other hand, in the case of payment of the benefit through contribution adjustment, in the message in question

it should be noted that interested employers will have to use the new reason code "L150" as part of the UniEmens flow.

In all cases, it should be noted that Article 7 , paragraph 3 of Legislative Decree 148/2015 requires employers to make the adjustment of the benefits advanced to their employees, under penalty of forfeiture, within 6 months from the end of the current pay period to the expiry of the term of duration of the authorization or from the date of the granting measure, if later.

On the merits, INPS recalls that the aforementioned limitation period applies even if the UniEmens flow generates a balance to the employer's credit.

Finally, the social security institute specifies that, in the event of cessation of activity, the employer may request reimbursement through the UniEmens regularization flow referring to the last month of company activity and, in any case, within the terms of forfeiture of the authorizations.

art. 1 co. 165 L. 30.12.2025 n. 199
art. 21 Legislative Decree no. 148 of 14.9.2015
art. 6 DL 26.6.2025 n. 92
INPS Message 22.5.2026 no. 1702

Il Quotidiano del Commercialista del 23.5.2026 - **"CIGS for areas of complex industrial crisis possible with direct payment"** - *Mamone*

Italia Oggi of 23.5.2026, p. 28 - **"Way to CIGS and mobility in derogation"** - *Cirioli D.*

Eutekne Guides - Social Security - **"Social Shock Absorbers - Wage Guarantee Fund in derogation"** - *Bonini P.*

Eutekne Guides - Social Security - **"Social Shock Absorbers"** - *Costa A.*

Real estate

FIRST HOME BENEFITS

Collaborative buildings - Applicability of the benefit (answer to the Revenue Agency ruling 26.5.2026 no. 108)

The Revenue Agency, with the answer to ruling 26.5.2026 no. 108, admitted the possibility of applying the first home benefits referred to in Note II-bis to art. 1 of the Tariff, part I, attached to Presidential Decree 131/86, to the purchase of collaborative buildings, classified in cadastral category F/2, provided that the property is actually used as a home within the three-year period of forfeiture useful for the exercise of the assessment activity.

Change of orientation

With the answer in question, the Revenue Agency changes its orientation with respect to what was stated at the time in the answer 30.8.2019 no. 357 and is aligned, on the other hand, with the recent pronouncement of the Court of Cassation (Cass. 16.2.2025 no. 3913).

Collaborative buildings

According to the definition provided in R.M. 16.11.2023 n. 4/DF, the collapsing buildings "*are immovable assets present in the archive of the Urban Building Cadastre (or Land Registry of buildings), even if they have no income*". In particular, these properties "*are classified in the cadastral category F/2, since they are dilapidated properties, ruins, or real estate characterized by a significant level of degradation, which determines the absence of functional autonomy and the temporally relevant income incapacity*". In practice, these are dilapidated buildings or in such a state of decay that they are not considered suitable for producing income.

First home benefit

The doubts about the possibility of applying the first home benefits to properties classified in the cadastral

register in F/2 derive from the fact that the rule governing the first home benefits for registration tax and VAT (Note II-bis to art. 1 of the Tariff, part I, annexed to Presidential Decree 131/86) defines the scope of application of the benefit by limiting it to "*dwelling houses, with the exception of those of cadastral category A1, A8 and A9*".

For this reason, in answer no. 357/2019, the Administration had excluded the applicability of the benefit to the purchase of a group of dilapidated trulli, enhancing the fact that the cadastral classification (F/2)of collaborative buildings represents a durable classification (unlike that of buildings to be

building) which identifies "*buildings that are totally or partially uninhabitable, characterized by a considerable level of degradation that determines their inability to ordinarily produce income*"; For these reasons,

the Administration had excluded its assimilation to "dwelling houses" and, therefore, had deduced its incompatibility with the first home benefits.

Position of the Court of Cassation

The Court of Cassation then intervened on the subject which, with the ruling of 16.2.2025 no. 3913, has established that even collaborative buildings, classified as F/2 in the cadastral register, can access the first home benefits, as they are likely to be destined, with the necessary building interventions, to residential use. In particular, the Supreme Court considers that neither the absence of current residential use nor the F/2 classification constitute impediments to the application of the "first home" benefit, given that the literal tenor of Note II-bis also goes in this direction, where it excludes only buildings classified A/1, A/8 or A/9. In addition, the Supreme Court pointed out that, if suitability for housing at the time of purchase is not required for properties under construction, it cannot be required for collaborators.

Change of orientation of the Revenue Agency

With answer no. 108/2026, the Revenue Agency aligns itself with this last position of the jurisprudence of legitimacy, affirming the possibility of applying the first home benefits to the sale of a building consisting of a *"collapsing unit and appurtenant uncovered area, registered in the land registry of buildings in cadastral category F/2, consisting of trulli with wood-burning oven, fireplaces and cistern*" (by a curious coincidence, in fact, both answer no. 357/2019 and 108/2026 concerned the purchase of dilapidated trulli).

Tariff Part I art. 1 TUR
Answer to the Revenue Agency ruling 25.5.2026 n.
108 Answer to the Revenue Agency 30.8.2019 n. 357

The Accountant's Daily of 27.5.2026 - **"On collapsing buildings and first homes, the Agency aligns itself with the Supreme Court"** - *Mauro*

Italia Oggi of 27.5.2026, p. 32 - **"The ruin is the first home"** - *Ricca*

Il Quotidiano del Commercialista del 31.8.2019 - **"Ruined trulli without first home bonus"** - *Mauro*

Il Quotidiano del Commercialista del 1.3.2025 - **"Collaborative buildings compatible with the first home"** - *Mauro*

Guide Eutekne - VAT and indirect taxes - **"First home"** - *Mauro A.*
Cass. 16.2.2025 No. 3913

Read Highlights

TAX

Prime Ministerial Decree 8.1.2026

TAX

DIRECT TAXES - GENERAL PROVISIONS - DEDUCTIBLE CHARGES - Donations in cash and in kind to scientific research that can be deducted from IRPEF or IRES income

1. Identification of beneficiaries - New list

Art. 14 co. 1-6 of Legislative Decree 14.3.2005 n. 35, conv. Law no. 80 of 14.5.2005 (the so-called "competitiveness decree"), as amended by art. 99 paragraph 3 of Legislative Decree no. 117 of 3.7.2017 (Third Sector Code), provides for the deductibility from income for IRPEF and IRES purposes, to the extent

of 10% of the total declared income and up to a maximum amount of 70,000.00 euros per year, of donations in cash and in kind made in favor of recognized foundations and associations:

- having as their statutory purpose the performance or promotion of scientific research activities;
- identified by decree of the President of the Council of Ministers.

In implementation of this provision, this Prime Ministerial Decree identifies the foundations and associations recognized in to which the aforementioned deductibility for IRPEF and IRES purposes applies.

The aforementioned list, attached to this measure:

- it replaces the one approved by the Prime Ministerial Decree of 9.10.2023 (published in the Official Gazette no. 269 of 17.11.2023);
- it contains 192 subjects compared to the previous 247.

Repeal of the tax relief from the 2026 tax period

Art. 14 par. 1 - 6 of Legislative Decree 35/2005, as amended by the aforementioned art. 99 par. 3 of Legislative Decree 117/2017, applies until the tax period in progress on 31.12.2025 (tax period 2025, for "solar" subjects).

Starting from the tax period following the one in progress on 31.12.2025 (tax period 2026, for "solar" subjects), following the entry into force of the Third Sector reform, the tax relief in question is in fact repealed (Articles 102 paragraph 2 letter h) and 104 paragraph 2 of Legislative Decree 117/2017, as amended by Art. 8 co. 1 letter b) of Decree-Law 84/2025).

The new list referred to in this Prime Ministerial Decree is therefore applicable until the tax period in progress as of 31.12.2025, namely:

- tax period 2025, for "solar" subjects;
- tax period 2025-2026, for "non-solar" subjects.