

MAY 2026: WHAT'S NEW 2

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JUNE 2026: KEY COMPLIANCE REQUIREMENTS 20

1	<p>RETURNS RELATING TO THE 2022 TAX YEAR - ‘STATE AID’ STATEMENT - NOTIFICATIONS OF IRREGULARITIES</p> <p>By Revenue Agency Circular No. 143075 of 14 May 2026, the procedures were established by which the Revenue Agency makes available to taxpayers and the Guardia di Finanza information regarding the failure to record, in the RNA (National Register of State Aid), SIAN (National Agricultural Information System) and SIPA (Italian Fisheries and Aquaculture System), of State aid and <i>de minimis</i> aid indicated in the REDDITI, IRAP and 770 tax returns relating to the tax year 2022, for the purposes of voluntary compliance as referred to in Article 1, paragraphs 634-636 of Law 190/2014.</p>
1.1	<p>CONTENT OF THE NOTIFICATIONS</p> <p>The communications in question contain:</p> <ul style="list-style-type: none"> • the taxpayer’s tax code and name/surname and first name; • the identification number and date of the notification, the document code and the tax year; • the date and electronic reference number of the REDDITI, IRAP and 770 tax returns relating to the 2022 tax year; • details of State aid and <i>de minimis</i> aid indicated in the REDDITI, IRAP and 770 returns relating to the 2022 tax year, for which it was not possible to make an entry in the RNA, SIAN and SIPA registers due to errors or inconsistencies with the relevant aid rules; • the procedures for consulting the detailed information relating to the anomalies identified; • the procedures by which the taxpayer may request information or report to the Revenue Agency any elements, facts and circumstances unknown to the Agency; • the procedures by which the taxpayer may rectify errors or omissions and benefit reduce the penalties applicable to the infringements.
1.2	<p>METHOD OF COMMUNICATION</p> <p>This communication is sent by the Revenue Agency to the digital address of individual taxpayers.</p> <p>The notice and the related detailed information can be viewed by the person concerned within the secure area of the Revenue Agency’s online portal known as the “Tax Folder”, in the “The Agency Writes” section.</p>
1.3	<p>REQUEST FOR CLARIFICATION AND FURTHER INFORMATION</p> <p>The taxpayer, including through intermediaries responsible for the electronic submission of tax returns, may:</p> <ul style="list-style-type: none"> • request information; • that is to say, to notify the Revenue Agency, in accordance with the procedures set out in the communication sent, of any inaccuracies in the information held by the Agency and/or of any details, facts and circumstances of which the Agency is unaware.
1.4	<p>CORRECTION OF THE IRREGULARITY</p> <p>There are various scenarios regarding the procedures by which the taxpayer may rectify the anomaly.</p> <p>Given that the residual code “999” in the “Aid Code” field of the “State Aid” table may only be used where State aid or <i>de minimis</i> aid of an automatic fiscal nature not expressly included in the “State Aid Code Table” is to be indicated, in the event that the taxpayer has erroneously used this code to indicate:</p> <ul style="list-style-type: none"> • State aid or <i>de minimis</i> aid granted by another public authority or a concession not qualifying as State aid, for future returns it is necessary to verify, with the aid of the relevant compilation instructions, whether there is a genuine need to indicate State aid using code “999”;

<p><i>continued</i></p>	<ul style="list-style-type: none"> state aid or <i>de minimis</i> aid already listed in the “State Aid Code Table”, the taxpayer is requested to submit a supplementary return, replacing code “999” with the specific aid code, resulting in entry in the Registers. <p>If the taxpayer has incorrectly completed the fields “ATECO Activity Code”, “Sector”, “Region Code”, “Municipality Code”, “Enterprise Size” and “Cost Type” in the “State Aid” section, they are invited to submit a supplementary return containing the correct data, resulting in entry in the Registers.</p> <p>Where the failure to register the individual aid is not attributable to errors in completing the “State Aid” form, the taxpayer may regularise their position by submitting a supplementary declaration and repaying the aid unlawfully received, including interest.</p> <p>Voluntary disclosure</p> <p>For infringements committed that can be rectified by submitting a supplementary return, penalties are due; however, it is possible to benefit from a reduction by applying voluntary disclosure pursuant to Article 13 of Legislative Decree 472/97, in the version prior to the amendments made by Legislative Decree 14 June 2024 No. 87 (as these are violations committed before 1 September 2024).</p>
<p>2</p>	<p>TAX CREDIT FOR DIESEL FUEL USED BY ROAD HAULAERS</p>
	<p>Article 3 of Decree-Law No. 33 of 18 March 2026, converted into Law No. 79 of 13 May 2026, as amended by Article 2(1) of Decree-Law No. 89 of 22 May 2026, provided for a tax credit for diesel used as fuel by companies engaged in goods transport, in order to mitigate the economic effects resulting from the exceptional rise in the prices of petroleum products.</p> <p>Implementing measure</p> <p>The tax credit is granted under the conditions and in the manner to be defined by a subsequent implementing decree of the Ministry of Infrastructure and Transport.</p>
<p>2.1</p>	<p>ELIGIBLE ENTITIES</p> <p>The tax credit is granted to companies with their registered office or permanent establishment in Italy, engaged in the freight transport activities specified in Article 24-ter(2)(a) of Legislative Decree 504/95 (i.e. both on behalf of third parties and on their own account).</p>
<p>2.2</p>	<p>SCOPE OF THE INCENTIVE</p> <p>The tax credit:</p> <ul style="list-style-type: none"> is commensurate with the additional expenditure incurred in each of the months from March to June 2026, compared to the expenditure in February of the same year 2026; is granted up to a maximum limit of €300 million for the year 2026.
<p>2.3</p>	<p>METHOD OF USE</p> <p>The tax credit may be used:</p> <ul style="list-style-type: none"> exclusively as an offset on the F24 form, pursuant to Article 17 of Legislative Decree 241/97; by 31 December 2026. <p>The tax credit in question is not subject to:</p> <ul style="list-style-type: none"> the annual limit on the use of preferential tax credits, amounting to €250,000.00 (Article 1(53) of Law 244/2007); the general annual offset limit in the F24 form, amounting to €2 million (Article 34 of Law 388/2000).
<p>2.4</p>	<p>TAX IRRELEVANCE</p> <p>The tax credit:</p> <ul style="list-style-type: none"> does not form part of the company’s income or the IRAP tax base; is not taken into account for the purposes of determining the <i>pro rata</i> deductibility of interest expense and general expenses, as referred to in Articles 61 and 109(5) of the TUIR.

2.5	<p>COMBINABILITY WITH OTHER TAX RELIEFS</p> <p>The tax credit may be combined with other relief measures relating to the same costs, provided that such combination, taking into account also the fact that it does not contribute to the formation of income or the IRAP tax base, does not result in the cost incurred.</p>
2.6	<p>STATE AID</p> <p>The provisions in question apply in accordance with European legislation on state aid.</p>
3	<p>TAX CREDIT FOR FUEL USED BY FISHERIES COMPANIES</p>
	<p>Article 4 of Decree-Law No. 33 of 18 March 2026, converted into Law No. 79 of 13 May 2026, grants a tax credit to enterprises engaged in fishing, to partially offset the increased costs actually incurred for the purchase of diesel and petrol to power the vehicles used in the conduct of the aforementioned activity, resulting from recent international crises.</p> <p><i>Implementing measure</i></p> <p>The tax credit is granted under the conditions and in the manner to be defined by a subsequent implementing decree of the Ministry of Agriculture, Food Sovereignty and Forestry.</p>
3.1	<p>SCOPE OF THE INCENTIVE</p> <p>The tax credit is granted:</p> <ul style="list-style-type: none"> • up to 20% of the expenditure incurred for the purchase of fuel in the months of March, April and May 2026, as evidenced by the relevant purchase invoices, net of VAT; • up to a limit of €10 million for the year 2026.
3.2	<p>METHOD OF USE</p> <p>The tax credit may be used:</p> <ul style="list-style-type: none"> • exclusively as an offset on the F24 form, pursuant to Article 17 of Legislative Decree 241/97; • by 31 December 2026. <p>The tax credit in question is not subject to:</p> <ul style="list-style-type: none"> • the annual limit on the use of preferential tax credits, amounting to €250,000.00 (Article 1(53) of Law 244/2007); • the general annual offset limit in the F24 form, amounting to €2 million (Article 34 of Law 388/2000).
3.3	<p>TAX IRRELEVANCE</p> <p>The tax credit:</p> <ul style="list-style-type: none"> • does not form part of the company's income or the IRAP tax base; • is not taken into account for the purposes of determining the <i>pro rata</i> deductibility of interest expense and general expenses, as referred to in Articles 61 and 109(5) of the TUIR.
3.4	<p>COMBINABILITY WITH OTHER TAX RELIEFS</p> <p>The tax credit may be combined with other relief measures relating to the same costs, provided that such combination, taking into account also the fact that it does not contribute to the formation of income or the IRAP tax base, does not result in the cost incurred.</p>
3.5	<p>STATE AID</p> <p>The provisions in question apply in accordance with European legislation on state aid.</p>
4	<p>TAX CREDIT FOR AGRICULTURAL FERTILISERS</p>
	<p>Article 2(3) to (6) of Decree-Law No 89 of 22 May 2026 provides for the granting of a tax credit to agricultural enterprises in order to mitigate the economic effects arising from the continuing exceptional rise in the price of agricultural fertilisers, resulting from recent international crises</p>

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<i>continued</i>	<p>Implementing measure</p> <p>The tax credit is granted under the conditions and in accordance with the procedures to be defined by a subsequent implementing decree of the Ministry of Agriculture, Food Sovereignty and Forests.</p>
4.1	<p>SCOPE OF THE INCENTIVE</p> <p>The tax credit is granted:</p> <ul style="list-style-type: none"> • up to 30% of expenditure incurred for the purchase of the aforementioned fertilisers in March, April and May 2026, as evidenced by the relevant purchase invoices, net of VAT; • up to a limit of €40 million for the year 2026.
4.2	<p>METHOD OF USE</p> <p>The tax credit may be used:</p> <ul style="list-style-type: none"> • exclusively as an offset on the F24 form, pursuant to Article 17 of Legislative Decree 241/97; • by 31 December 2026. <p>The tax credit in question is not subject to:</p> <ul style="list-style-type: none"> • the annual limit on the use of preferential tax credits, amounting to €250,000.00 (Article 1(53) of Law 244/2007); • the general annual offset limit in the F24 form, amounting to €2 million (Article 34 of Law 388/2000); • the prohibition on offsetting tax credits against tax liabilities where there are tax debts entered in the tax register exceeding €1,500.00 (Article 31 of Decree-Law 78/2010).
4.3	<p>TAX IRRELEVANCE</p> <p>The tax credit:</p> <ul style="list-style-type: none"> • does not form part of the company's income, nor of the IRAP tax base; • is not taken into account for the purposes of determining the <i>pro rata</i> deductibility of interest expense and general expenses, as referred to in Articles 61 and 109(5) of the TUIR.
4.4	<p>COMBINABILITY WITH OTHER TAX RELIEFS</p> <p>The tax credit may be combined with other relief measures relating to the same costs, provided that such combination, taking into account also the fact that it does not contribute to the formation of income or the IRAP tax base, does not result in the cost incurred.</p>
4.5	<p>STATE AID</p> <p>The tax credit for agricultural fertilisers is granted in accordance with and subject to the conditions set out in European Commission Communication C/2026/2593, adopted on 29 April 2026, entitled 'Temporary Framework for State Aid in Response to the Crisis in the Middle Middle East'.</p>
5	<p>ENTITIES RECEIVING SIGNIFICANT PUBLIC FUNDING - AUDITS - IMPLEMENTING MEASURE</p>
	<p>By Prime Ministerial Decree No. 84 of 26 March 2026, published in <i>the Official Gazette</i> No. 115 of 20 May 2026, the provisions of the 2025 Budget Law were implemented, introducing obligations for the audit bodies of companies and entities receiving significant contributions from the State to carry out checks and report to the Ministry of Economy and Finance (Article 1, paragraphs 857 and 858 of Law 207/2024).</p> <p>In particular, the Prime Ministerial Decree contains provisions concerning:</p> <ul style="list-style-type: none"> • the definition of 'significant public contributions' for the purposes of the regulations in question; • the appointment of the supervisory body; • the required activities and the relevant deadlines; • sanctions in the event of non-compliance with the new provisions.
5.1	<p>DEFINITION OF PUBLIC CONTRIBUTIONS OF SIGNIFICANT SIZE</p> <p>For the purposes of the regulations in question, contributions of significant magnitude are defined as those:</p>

<p>as follows</p>	<ul style="list-style-type: none"> provided by central government bodies, by companies in which they hold a direct majority stake (excluding companies listed pursuant to Legislative Decree 175/2016 and their subsidiaries) or by non-economic public bodies supervised by the aforementioned central government bodies; intended for the achievement of objectives or specific projects of public interest; exceeding one million euros per annum or, if amounting to up to one million euros, equal to at least 50% of the total revenue or production value of the beneficiary (taking into account all contributions received, even if received separately). <p>The requirements regarding the intended use and the amount must be met cumulatively.</p> <p>Effective date From a temporal perspective, for the purposes of the regulations in question, grants received from 1 January 2025 must be taken into account, without prejudice to the possibility of waiving them.</p> <p>Exclusions The following are expressly excluded from the list of contributions relevant for the purposes under consideration:</p> <ul style="list-style-type: none"> intended for a general category of persons; of a compensatory, remunerative, indemnity or compensatory nature; granted in the form of a tax credit; paid to listed companies as referred to in Legislative Decree 175/2016 or their subsidiaries, to third sector entities (ETS), to non-profit organisations (ONLUS) registered in the relevant register, to civilly recognised ecclesiastical bodies and to recognised bodies of religious denominations that have entered into agreements with the State.
<p>5.2</p>	<p>APPOINTMENT OF THE SUPERVISORY BODY</p> <p>Article 1(857) of Law 207/2024 provides that, in the performance of their duties and in accordance with the responsibilities assigned to them by current legislation, the supervisory bodies, including single-member bodies, of companies, entities, organisations and foundations that receive, even indirectly and in any form, a significant contribution from the State, are required to:</p> <ul style="list-style-type: none"> carry out specific verification activities aimed at ascertaining that the use of the aforementioned contributions has been in accordance with the purposes for which they were granted; send an annual report to the Ministry of Economy and Finance containing the findings of the checks carried out. <p>A provision has therefore been introduced making the presence of a supervisory body mandatory.</p> <p>Companies, bodies, organisations and foundations receiving significant public contributions, where they do not already have one, must therefore appoint a supervisory body (including a single-member body) for the purposes of complying with the aforementioned obligations (Article 2(2) of Prime Ministerial Decree 84/2026). It is unclear, however, whether, in the case of a limited liability company (srl), the appointment of a statutory auditor alone may be sufficient for the purposes of the regulation in question.</p> <p>Furthermore, uncertainties remain regarding the timing of the obligation to appoint a supervisory body (where one does not already exist).</p> <p>In this regard, early commentators have highlighted the possibility of appointment:</p> <ul style="list-style-type: none"> upon approval of the financial statements for the financial year in which the significant contribution was or is to be considered received; within 30 days of the payment of the significant contribution (similar to the procedure applicable to limited liability companies (SRLs) that acquire a controlling interest in companies subject to statutory audit).
<p>5.3</p>	<p>TASKS ASSIGNED TO THE AUDIT BODY AND RELATED DEADLINES</p> <p>The audit bodies of companies, entities, organisations and foundations that receive significant public contributions are required to:</p>

<p><i>continued</i></p>	<ul style="list-style-type: none"> carry out specific verification activities aimed at ascertaining that the use of the grants has been in accordance with the purposes for which they were granted or has resulted in the implementation of the planned projects; send the Ministry of Economy and Finance (MEF) a report containing the findings of the audits carried out, by 30 April of the year following that in which the grants were disbursed. <p>The first application of the new regulations appears problematic given that the report concerning the checks to be carried out in relation to grants received in 2025 should have been submitted by 30 April 2026, but:</p> <ul style="list-style-type: none"> the implementing Prime Ministerial Decree was only published in <i>the Official Gazette</i> on 20 May 2026; to date, there are no guidelines on how to submit the report electronically, nor are there any further implementing and operational provisions of the Prime Ministerial Decree, which are to be established by a further act of the Ministry of Economy and Finance, to be issued by the beginning of September 2026. <p>In the event of significant contributions received in 2025, therefore, two solutions appear feasible:</p> <ul style="list-style-type: none"> submitting the report as soon as possible (and, therefore, at the very least, after the of the MEF act containing instructions on how to submit the report); submitting a single report covering both significant contributions received in 2025 and those received in 2026 (provided that such contributions are also received in 2026), by the next deadline of 30 April 2027.
<p>5.4</p>	<p>SANCTIONS</p> <p>Failure to submit the report, as well as notification of failure to implement the project (or failure to comply with the purposes for which the grant was awarded), shall be taken into account for the possible eligibility for the disbursement of public grants or the same grant, where applicable, in the following financial year (Article 2(3) of Prime Ministerial Decree 84/2026).</p> <p>In any case, it seems reasonable to assume that, when assessing applications for further public grants, due account will be taken of the difficulties in applying the new regulations during their initial phase.</p>
<p>6</p>	<p>ELECTRONIC INVOICES ISSUED BY A DEBTOR ENTERED IN THE REGISTER OF TAX DEBTS – USE IN CONNECTION WITH THIRD-PARTY ATTACHMENT</p> <p>By Order No. 153611 of 22 May 2026, the Revenue Agency implemented the provisions contained in Article 1(5-bis)(b-ter) of Legislative Decree 127/2015 concerning the exchange of data derived from electronic invoicing, an exchange instrumental to making the attachment with third parties.</p>
<p>6.1</p>	<p>REGULATORY FRAMEWORK</p> <p>Article 1(5-bis) of Legislative Decree 127/2015 grants the Revenue Agency, the Guardia di Finanza and the Customs and Monopolies Agency the power to use, for the purposes of risk analysis and tax control, the electronic invoice <i>files</i> acquired, until 31 December of the eighth year following that in which the relevant tax return was filed or until the conclusion of any legal proceedings.</p> <p>Article 1(117) of Law 199/2025 (2026 Budget Law), by introducing the new subparagraph <i>b-ter</i>), has granted the same powers to the Revenue Agency to make available to the collection agent data relating to the total amount of payments under electronic invoices issued by debtors on the tax roll and their co-obligors to the same entity in the six months preceding the month in which such data are made available , for the purposes of analysis aimed at initiating enforcement proceedings against third parties.</p>
<p>6.2</p>	<p>METHODS OF MAKING DATA AVAILABLE</p> <p>Data is made available via secure electronic channels, in compliance with the technical and organisational measures defined by the Revenue Agency and the</p>

<p><i>Collection Agent</i></p>	<p>Collection Agent, in accordance with current legislation on the protection of personal data and IT security.</p> <p>Procedures during the initial launch phase</p> <p>During the initial phase of data provision:</p> <ul style="list-style-type: none"> • information will be transmitted via certified email (PEC); • The information will be stored in <i>files</i> protected by a strong <i>password</i>, which will be communicated via a separate channel. <p>Access to the information received will be restricted exclusively to duly authorised personnel, tasked with carrying out analysis and, where possible, initiating third-party attachment procedures.</p> <p>Full-scale operation</p> <p>For the fully operational solution, an automated data exchange service will be implemented.</p>
<p>6.3</p>	<p>ATTACHMENT OF THIRD-PARTY ASSETS</p> <p>Through this exchange of information, the collection agent will be able to quickly ascertain the amounts of invoiced payments made to the same entity over the previous 6 months. The term ‘third parties subject to attachment’ refers to assignees or clients holding a VAT number, whether natural persons or entities other than natural persons, to whom debtors or co-obligors have issued electronic invoices.</p> <p>It will thus be possible to seize the sums to be attached by initiating enforcement proceedings against third parties, in the simplified form provided for in Article 72-<i>bis</i> of Presidential Decree 602/73.</p> <p>The procedure allows the collection agent to replace the summons of the third party with an order for the third party to pay directly into the agent’s hands, up to the amount of the claim in question:</p> <ul style="list-style-type: none"> • sums for which the right to receive payment has already arisen, within 60 days of service of the attachment order; • the remaining sums on their respective due dates. <p>In the event of failure to comply with the payment order, the collection agent summons the third-party creditor and the debtor to court in the ordinary manner.</p>
<p>7</p>	<p>ADDITIONAL TAX CREDIT FOR 2025 INVESTMENTS IN THE SINGLE SPECIAL ECONOMIC ZONE FOR SOUTHERN ITALY - USE FOR SET-OFF - ESTABLISHMENT OF THE TAX CODE</p>
	<p>By Resolution No. 18 of 15 May 2026, the Revenue Agency established the tax code for the use of the additional tax credit for the Single Special Economic Zone (ZES) for Southern Italy for 2025, as provided for in Article 1, paragraph 448 - 452 of Law 199/2025 (2026 Budget Law).</p>

7.1**CONDITIONS FOR ENTITLEMENT TO THE ADDITIONAL TAX CREDIT**

The additional tax credit, amounting to 14.6189%, is granted to companies that:

- have validly submitted, in the period from 18 November 2025 to 2 December 2025, the supplementary notification for claiming the tax credit for investments in the Single Southern Italy SEZ, made between 1 January 2025 and 15 November 2025 pursuant to Article 16 of Decree-Law 124/2023 and Article 1(488) of Law 207/2024;
- have not been granted recognition, in respect of one or more investments covered by the aforementioned supplementary notification, referred to in Article 38 of Decree-Law 19/2024;
- have submitted a specific electronic notification to the Revenue Agency, in the period from 15 April 2026 to 15 May 2026, pursuant to the relevant provision of 16 February 2026
No. 56564.

The additional tax credit of 14.6189% is added to the tax credit recognised at a rate of 60.3811% pursuant to Revenue Agency provision No. 570046 of 12 December 2025 No. 570046, making a total of 75%.

<p>7.2</p>	<p>METHODS AND TERMS FOR USING THE ADDITIONAL TAX CREDIT</p> <p>The additional tax credit of 14.6189% may be used:</p> <ul style="list-style-type: none"> exclusively for offsetting purposes, in accordance with Article 17 of Legislative Decree 241/97, by submitting Form F24 via the Revenue Agency's online services, failing which the payment transaction will be rejected; from 26 May 2026 to 31 December 2026, but in any case not before the issue of a second receipt, following the acknowledgement of receipt of the notification referred to in the aforementioned Provision 56564/2026, by which applicants are notified of the approval for the use of the tax credit. <p>Each beneficiary may view the amount of the relief available for offsetting via their tax account, accessible from the reserved area of the Revenue Agency's website.</p> <p>Tax code</p> <p>To use the additional tax credit in question for offsetting, the tax code "7041" must be indicated on the F24 form, entitled "<i>Additional tax credit for ZES Unica investments – Article 1, paragraph 448, of Law No. 199 of 30 December 2025</i>", established by Revenue Agency Resolution No. 18 of 15 May 2026.</p>
<p>7.3</p>	<p>COMPLETING FORM F24</p> <p>When completing Form F24:</p> <ul style="list-style-type: none"> the aforementioned tax code "7041" must be entered in the "Tax Authorities" section, in the "credit amounts offset" column (or, in cases where the taxpayer is required to repay the relief, in the "debit amounts paid" column); in the "reference year" field, the year in which the costs, in the format "YYYY".
<p>8</p>	<p>CONTRIBUTION EXEMPTION FOR HIRING IN THE SINGLE ZES FOR THE MEZZOGIORNO (SO-CALLED "ZES 2026 BONUS") - INPS INSTRUCTIONS</p>
	<p>In Circular No. 56 of 14 May 2026, INPS provided initial guidance on the contribution exemption for recruitment in the Single Special Economic Zone for Southern Italy, as referred to in Article 3 of Decree-Law No. 62 of 30 April 2026 No. 62 (so-called "<i>ZES Bonus 2026</i>").</p>
<p>8.1</p>	<p>ELIGIBLE ENTITIES</p> <p>The incentive is available to private employers who, from 1 January 2026 to 31 December 2026:</p> <ul style="list-style-type: none"> hire workers at a site or production unit located in one of the regions of the Single SEZ for Southern Italy (Abruzzo, Basilicata, Calabria, Campania, Molise, Puglia, Sicily, Sardinia, Marche and Umbria); employ up to 10 staff members in the month of recruitment. <p>The incentivised recruitment must be on a permanent basis and must concern workers who, collectively:</p> <ul style="list-style-type: none"> are aged 35 or over; have been unemployed for at least 24 months. <p>The incentive does not apply to the recruitment of domestic workers, apprentices and managers.</p>
<p>8.2</p>	<p>SCOPE AND REQUIREMENTS</p> <p>The incentive:</p> <ul style="list-style-type: none"> consists of a 100% exemption from the payment of social security contributions payable by the employer (excluding INAIL premiums and contributions); may be granted for a maximum of 24 months and for a maximum amount of €650.00 per month for each worker. <p>The INPS has clarified that:</p> <ul style="list-style-type: none"> for the benefit to be granted, the work must actually be carried out in one of the regions of the single SEZ, regardless of the place of residence of the person to be hired and the registered office of the employer;

<p><i>continues</i></p>	<ul style="list-style-type: none"> • as regards the 10-employee limit, this requirement must be met only in the month in which the eligible recruitment took place; subsequent changes, whether an increase or decrease in the number of employees, are not relevant for the entitlement to the contribution exemption; • with regard to eligible employment relationships, the exemption cannot be granted in cases where existing fixed-term employment contracts are converted to permanent contracts, or in the case of recruitment under an intermittent employment contract; • the incentive in question cannot be combined with other exemptions or reductions in provided for under current legislation (for example, the ‘Southern Contribution Relief’, the incentive for hiring disabled workers and that for hiring recipients of NASpl benefits).
<p>8.3</p>	<p>CONDITIONS Access to the incentive is subject to specific conditions, including those relating to:</p> <ul style="list-style-type: none"> • net employment growth; • the absence of individual or collective redundancies in the 6 months prior to recruitment and in the 6 months following it (of the same worker recruited or of one with the same qualification and in the same production unit); • compliance with the so-called ‘fair wage’ pursuant to Article 7 of Decree-Law 62/2026, EU Regulation 651/2014, the general principles regarding recruitment incentives referred to in Article 31 of Legislative Decree 150/2015, and the provisions of Article 1(1175) of Law 296/2006; • the publication of the vacancy on the SIISL (in this case, the obligation will take effect once the relevant implementing decree has been published).
<p>8.4</p>	<p>APPLICATION FOR ELIGIBILITY FOR THE BENEFIT The employer concerned must submit the application for eligibility for the benefit to INPS via the specially updated <i>online</i> application form, available on the institutional website www.inps.it, in the section entitled “Portale delle Agevolazioni (ex DiResCo) - ZES Bonus 2026”.</p>
<p>9</p>	<p>CONTRIBUTION EXEMPTION FOR THE HIRING OF YOUNG PEOPLE (SO-CALLED “YOUTH <i>BONUS</i> 2026”) - INPS INSTRUCTIONS</p>
<p>9.1</p>	<p>In Circular No. 55 of 14 May 2026, the INPS provided initial guidance on the contribution exemption for the recruitment of young people, as referred to in Article 2 of Decree-Law No. 62 of 30 April 2026 (<i>the so-called “Youth Bonus 2026”</i>).</p>
<p>9.1</p>	<p>SCOPE OF APPLICATION The workers to be hired must be under 35 years of age and must meet one of the following criteria:</p> <ul style="list-style-type: none"> • unemployed without regular paid employment for at least 24 months (the incentive has a maximum duration of 24 months); • have been without regular paid employment for at least 12 months and belong to one of the categories referred to in points (c), (e), (f) and (g) of the definition of ‘disadvantaged worker’ within the meaning of Article 2 of European Commission Regulation No 651 of 17 June 2014 No 651 (the incentive has a maximum duration of 24 months); • belonging to one of the categories referred to in points (a), (b), (c), (e), (f) and (g) of the definition of ‘disadvantaged worker’ within the meaning of Article 2 of the aforementioned EU Regulation 651/2014 (the incentive has a maximum duration of 12 months). <p>The incentive does not apply to the recruitment of domestic workers, apprentices and managers.</p>

9.2	<p>STRUCTURE AND SCOPE OF THE INCENTIVE</p> <p>The 2026 Youth <i>Bonus</i> consists of a 100% exemption from the payment of social security contributions payable by the private employer (excluding premiums and contributions due to INAIL), for permanent contract hires made between 1 January 2026 and 31 December 2026.</p>
<i>continued</i>	<p>The contribution exemption is available up to a maximum amount of €500.00 per month, which is increased to €650.00 for hires made at a site or production unit located in the regions of Abruzzo, Molise, Campania, Basilicata, Sicily, Apulia, Calabria, Sardinia, Marche and Umbria.</p>
9.3	<p>CONDITIONS</p> <p>Access to the incentive is subject to specific conditions, including those relating to:</p> <ul style="list-style-type: none"> • net employment growth; • the absence of individual or collective redundancies in the 6 months preceding recruitment and in the 6 months following it (of the same worker recruited or of one with the same qualification and in the same production unit); • compliance with the so-called ‘fair wage’ pursuant to Article 7 of Decree Law 62/2026, EU Regulation 651/2014, the general principles on recruitment incentives referred to in Article 31 of Legislative Decree 150/2015 and the provisions of Article 1(1175) of Law 296/2006; • the publication of the vacancy on the SIISL (in this case, the obligation will take effect once the relevant implementing decree has been published).
9.4	<p>APPLICATION FOR ELIGIBILITY FOR THE BENEFIT</p> <p>The employer concerned must submit the application for eligibility for the benefit to INPS, using exclusively the specially updated online application form, available on the institutional website www.inps.it, in the section entitled “Portale for Benefits (formerly DiResCo) - Youth Bonus 2026”.</p>
10	<p>CONTRIBUTION EXEMPTION FOR THE HIRING OF WOMEN (SO-CALLED “WOMEN’S BONUS 2026”) – INPS INSTRUCTIONS</p>
	<p>In Circular No. 57 of 14 May 2026, the INPS provided initial guidance on the contribution exemption for the recruitment of women, as referred to in Article 1 of Decree-Law No. 62 of 30 April 2026 (the so-called “Women’s <i>Bonus</i> 2026”).</p>
10.1	<p>SCOPE OF APPLICATION</p> <p>The recruitment must concern women who, on the date of recruitment:</p> <ul style="list-style-type: none"> • have been without regular paid employment for at least 24 months, regardless of where they live (the incentive is valid for a maximum of 24 months); • have been without regular paid employment for at least 12 months and belong to one of the categories referred to in points (b) to (g) of the definition of ‘disadvantaged worker’ within the meaning of Article 2 of European Commission Regulation No 651 of 17 June 2014 (the incentive has a maximum duration of 24 months); • belong to one of the categories referred to in points (a) to (g) of the definition of ‘disadvantaged worker’ referred to in Article 2 of the aforementioned EU Regulation 651/2014 (the maximum duration of the incentive is 12 months). <p>The incentive does not apply to the recruitment of domestic workers and apprentices.</p>
10.2	<p>STRUCTURE AND SCOPE OF THE INCENTIVE</p> <p>The 2026 Women’s <i>Bonus</i> consists of a 100% exemption from the payment of social security contributions payable by the private employer (excluding premiums and contributions due to INAIL), for permanent contract hires made between 1 January 2026 and 31 December 2026. The contribution exemption is available up to a maximum amount of €650.00 per month, which is increased to €800.00 if the female employee is resident in the regions of the Single Special Economic Zone for Southern Italy (Abruzzo, Basilicata, Calabria, Campania, Molise, Puglia, Sicily, Sardinia, Marche and Umbria).</p>

10.3	<p>CONDITIONS</p> <p>Access to the incentive is subject to specific conditions, including those relating to:</p> <ul style="list-style-type: none"> net employment growth;
<i>continues</i>	<ul style="list-style-type: none"> the absence of individual or collective redundancies in the 6 months preceding the recruitment and in the 6 months following it (of the same female employee recruited or of an employee with the same qualification and in the same production unit); compliance with the so-called 'fair wage' pursuant to Article 7 of Decree-Law 62/2026, EU Regulation 651/2014, the general principles regarding recruitment incentives referred to in Article 31 of Legislative Decree 150/2015 and the provisions of Article 1(1175) of Law 296/2006; the publication of the vacancy on the SIISL (in this case, the obligation will take effect once the relevant implementing decree has been published).
10.4	<p>APPLICATION FOR ELIGIBILITY FOR THE BENEFIT</p> <p>The employer concerned must submit the application for eligibility for the benefit to INPS, using exclusively the specially updated <i>online</i> application form, available on the institutional website <i>www.inps.it</i>, in the section entitled "Portale for Benefits (formerly DiResCo) - Women's Bonus 2026".</p>
11	<p>OUTSTANDING DEBTS TO INPS AND INAIL - INSTALMENT PAYMENTS - NEW REGULATIONS - OPERATIONAL INSTRUCTIONS</p>
	<p>Circular INPS No. 60 of 21 May 2026 and Circular INAIL No. 19 of 8 May 2026 provided operational instructions regarding the new regulations on the payment in instalments of debts for contributions, premiums and statutory surcharges, not entrusted for recovery to the agents of the Riscossione, following the reform introduced by Law No. 203 of 13 December 2024.</p>
11.1	<p>REGULATORY FRAMEWORK</p> <p>Article 23 of Law No. 203 of 13 December 2024 introduced paragraph <i>11-bis</i> to Article 2 of Decree-Law No. 338 of 9 October 1989 No. 338, which provides for the possibility for INPS and INAIL to grant payment in instalments of debts for contributions, premiums and statutory charges due to them, not entrusted for recovery to collection agents, up to a maximum of 60 monthly instalments, in the cases defined by decree of the Minister of Labour and in accordance with the requirements, criteria and procedures established by the Board of Directors of each of the aforementioned bodies.</p> <p>In implementation of this provision, Ministerial Decree of 24 October 2025 was issued, identifying two types of instalment arrangements, both of which have as their sole prerequisite the temporary situation of objective economic and financial hardship declared by the debtor:</p> <ul style="list-style-type: none"> for amounts up to €500,000.00, a payment plan of up to 36 monthly instalments; for amounts of €500,001.00 or more, a repayment plan of up to 60 monthly instalments is available. <p>Where a payment plan is already in place, the institutions may grant a second payment plan.</p>

<p>11.2</p>	<p>INPS OPERATIONAL INSTRUCTIONS</p> <p>By Circular No. 60 of 21 May 2026, the INPS issued operational instructions relating to the provisions of Article 23 of Law 203/2024, setting out the content of the 'Regulations governing the deferral of payment of debts for contributions and statutory charges', adopted by resolution of the Institute's Board of Directors No. 20 of 25 February 2026.</p> <p>Scope of application and regulations</p> <p>Deferral may be granted to settle contribution debts arising from omission or evasion, and statutory surcharges, for which, at the date of submission of the application for deferral, the debit notice referred to in Article 30 of Decree-Law 78/2010 has not yet been issued. The new regulations apply to applications for deferral:</p> <ul style="list-style-type: none"> • submitted from 21 May 2026 (date of publication of Circular 60/2026); • submitted from 12 January 2025 (date of entry into force of Law 203/2024) and still pending on the aforementioned date of 21 May 2026, for which the debtor may request a recalculation of the number of instalments (<i>pursuant</i> to Article 3(2) of the Ministerial Decree of 24 October 2025).
<p><i>continued</i></p>	<p>In the latter case, the debtor must submit a specific 'application for the recalculation of the number of instalments of the current deferral' by 20 June 2026 (30 days from the date of publication of Circular 60/2026).</p> <p>To this end, the application must be submitted via the services available in the "Taxpayer's Pension Portal". The application must specify:</p> <ul style="list-style-type: none"> • the date of the current instalment plan for which a recalculation the number of instalments; • the new number of instalments on which to recalculate the plan; • the funds involved. <p>Submission of the application and procedure</p> <p>The application for deferral must be submitted by the debtor, including through an authorised intermediary, exclusively online, using the services available in the "Taxpayer's Social Security Folder", accessed via the institution's portal.</p> <p>The application, which must specify the number of instalments requested, must include all outstanding contribution debts in the administrative phase, accrued in respect of all funds administered by INPS, and must detail the relevant amounts.</p> <p>The debtor is required to explicitly and unconditionally acknowledge the INPS's claim for contributions and statutory surcharges, undertaking to waive all defences that may affect the existence and enforceability of the claim itself.</p> <p>Following the preliminary investigation, the application for deferral is decided upon by a reasoned decision to grant or reject it.</p> <p>If the application is approved, the decision – together with the repayment plan, which forms an integral part thereof – becomes final upon payment by the debtor of the first agreed instalment in respect of all outstanding contributions linked to their tax reference number, within 10 calendar days of the date on which the repayment plan is issued.</p> <p>Failure to pay, or partial payment of, the first instalment within the specified time limit will result in the cancellation of the approval decision.</p> <p>Revocation of the deferral</p> <p>The deferral is revoked:</p> <ul style="list-style-type: none"> • in the event of non-payment or partial payment of three monthly instalments following the first, even if not consecutive; • where, 30 days after the due date of the final instalment specified in the repayment plan, fewer than 3 instalments remain unpaid or partially paid.

<p>11.3</p>	<p>INAIL OPERATIONAL INSTRUCTIONS</p> <p>By Circular No. 19 of 8 May 2026, INAIL issued its operational instructions for the application of the provisions set out in Article 23 of Law 203/2024, in light of Board of Directors' Resolution No. 2 of 15 January 2026, as amended by Resolution No. 57 of 30 April 2026.</p> <p>Scope of application and provisions</p> <p>The instalment scheme applies to debts for premiums and ancillary charges due as a result of omission or evasion, provided they have not been entered in the register, whether past due or current.</p> <p>Applications may be submitted, including through an authorised intermediary, using the online service "Application for Payment in Instalments", available on the website www.inail.it.</p> <p>By 7 June 2026 (30 days from the date of publication of Circular 19/2026), for applications for payment by instalments submitted between 12 January 2025 (date of entry into force of Law 203/2024) and 8 May 2026 (date of publication of Circular 19/2026), debtors may request a review of the number of instalments previously agreed (<i>pursuant to</i> Article 3(2) of Ministerial Decree 24 October 2025).</p> <p>Submission of the application and procedure</p> <p>The application must specify, in particular, the amount to be paid in instalments and the number of</p>
<p><i>following</i></p>	<p>equal and consecutive instalments with which the debt is to be paid, specifying whether the debts are overdue or current.</p> <p>The individual instalment, including interest, may not be less than €150.00. In the application, the debtor must:</p> <ul style="list-style-type: none"> • explicitly and unconditionally acknowledge the debt for premiums and any for which they are requesting payment by instalments; • waive all defences that may affect the existence and enforceability of the claim, as well as any opposition proceedings brought in the civil courts. <p>The application is decided by a reasoned decision, either rejecting or granting it. In the latter case, the instalment plan is finalised upon payment of the first instalment within the deadline set by INAIL, as communicated in the repayment schedule which forms an integral part of the decision itself.</p> <p>Failure to pay or partial payment of the first instalment shall result in the cancellation of the instalment plan granted.</p> <p>Revocation of the payment plan</p> <p>The payment plan is revoked:</p> <ul style="list-style-type: none"> • in the event of non-payment or partial payment of 3 instalments, even if not consecutive, following the first; • if, 30 days after the due date of the last agreed instalment, or partially paid.
<p>12</p>	<p>INPS CONTRIBUTIONS FOR ARTISANS, TRADERS AND PROFESSIONALS - COMPLETION OF SECTION RR OF THE REDDITI PF 2026 FORM - CLARIFICATIONS</p> <p>INPS Circular No. 62 of 27 May 2026 summarised the criteria for completing Section RR of the REDDITI PF 2026 form, which is used by members of the social security schemes for artisans and traders and by professionals enrolled in the INPS Separate Scheme to calculate the final social security contributions for 2025 and the advance contributions for 2026.</p>

12.1	<p>PARTICIPATION IN THE TWO-YEAR PREVENTIVE ARRANGEMENT</p> <p>Specific guidance has been provided for those who have joined the two-year composition agreement.</p> <p>As a general rule, in fact, participation in the two-year composition scheme entails the calculation of taxes and social security contributions based on the agreed amounts. However, if the actual income is higher than the agreed amount, the taxpayer may choose to calculate and pay social security contributions based on the actual income.</p> <p>The taxpayer's choice affects how the section is completed. Specific fields must be completed if the option to calculate contributions based on actual income is chosen.</p> <p>If contributions are calculated on the agreed income, any portion of income subject to (including in the case of shareholdings in companies party to the arrangement).</p>
12.2	<p>PAYMENT OF CONTRIBUTIONS - EXTENSION OF DEADLINES</p> <p>Circular 62/2026 also summarises the deadlines for the payment of final social security contributions for 2025 and the first instalment for 2026, which fall due on:</p> <ul style="list-style-type: none"> • 30 June 2026; • or 30 July 2026, with a 0.40% surcharge. <p>However, pursuant to Article 6 of Decree-Law No 89 of 22 May 2026, these deadlines are extended for ISA taxpayers and taxpayers under the preferential or flat-rate schemes:</p> <ul style="list-style-type: none"> • to 20 July 2026; • or 20 August 2026, with a surcharge of 0.8%. <p>The following may also benefit from the extension:</p> <ul style="list-style-type: none"> • persons who hold shares in companies, associations and businesses operating under the ISA regime, who are required to declare income 'by way of transparency';
<i>continued</i>	<ul style="list-style-type: none"> • the shareholders of craft or commercial limited liability companies (SRLs) carrying out activities under the ISA scheme, even if they are not subject to the 'tax transparency' regime (see Revenue Agency resolution no. 173 of 16 July 2007). <p>The second instalment for 2026 must be paid by 30 November 2026.</p>
13	<p>AREAS AFFECTED BY 'CYCLONE HARRY' – ONE-OFF ALLOWANCE FOR SELF-EMPLOYED WORKERS – INPS INSTRUCTIONS</p>
	<p>In Circular No. 53 of 7 May 2026, the INPS provided instructions on how to access the <i>one-off</i> allowance referred to in Article 6 of Decree-Law No. 25 of 27 February 2026, converted into Law No. 59 of 27 April 2026, in relation to self-employed workers affected by the weather events that struck the regions of Calabria, Sicily and Sardinia from 18 January 2026, in particular the so-called 'Cyclone Harry'.</p>

13.1	<p>SCOPE OF APPLICATION</p> <p>The allowance applies to coordinated and continuous workers, agents and commercial representatives, self-employed workers or professionals, including business owners, enrolled in any compulsory social security and welfare scheme who, as at 18 January 2026, were resident, domiciled or operating, exclusively or, in the case of agents and representatives, predominantly in one of the municipalities of the regions of Calabria, Sicily and Sardinia affected by the weather events that occurred from 18 January 2026 (for which a state of emergency was declared) and who were forced to suspend their activities due to those events.</p> <p>In particular, this includes:</p> <ul style="list-style-type: none"> • coordinated and continuous collaborators as referred to in Article 409 of the Italian Code of Civil Procedure, registered with the INPS Separate Scheme, the INPGI Separate Scheme and the ENPA-PI Separate Scheme, as well as all coordinated and continuous collaboration relationships for which social security contributions are mandatory with the bodies managing compulsory-social security and welfare schemes referred to in Legislative Decree 509/94 and Legislative Decree 103/96 or the INPS schemes (doctoral students, research fellows, holders of research posts and doctors undergoing specialist training are also eligible for the allowance); • craftsmen, traders and self-employed agricultural workers registered with the relevant (including those registered as assistants and aides); • self-employed fishermen as referred to in Law 250/58; • freelancers registered with the INPS separate scheme (including those participating in partnerships or simple partnerships); • professionals registered with the bodies managing compulsory social security and welfare schemes referred to in Legislative Decree 509/94 and Legislative Decree 103/96; • self-employed workers carrying out activities for which there is a contribution obligation to the Special Scheme formerly known as ENPALS.
13.2	<p>AMOUNT OF THE ALLOWANCE</p> <p>The allowance:</p> <ul style="list-style-type: none"> • is payable for the period from 18 January 2026 to 30 April 2026; • is equal to €500.00 for each period of suspension not exceeding 15 days (the maximum amount payable to each worker is €3,000.00); • does not count towards taxable income.
13.3	<p>SUBMISSION OF THE APPLICATION</p> <p>The application must be submitted electronically to INPS:</p> <ul style="list-style-type: none"> • by 20 June 2026; • directly, via the Institute's website, or by contacting the Contact Centre; • or via the patronage organisations. <p>The worker is required to declare the period or periods during which work was suspended due to weather events, indicating for each period the start and end dates of the suspension.</p>
<i>continued</i>	<p>Workers may choose to submit a claim for each period of suspension, a claim covering two or more periods of suspension, or a single claim for all periods of suspension; periods of suspension of work, up to a maximum of six periods, may also be consecutive.</p>
14	<p>THIRD-SECTOR ENTITIES CARRYING OUT ACTIVITIES EXCLUSIVELY OR PRINCIPALLY IN THE FORM OF A COMMERCIAL ENTERPRISE – REGISTRATION IN THE REGISTER OF COMPANIES – CLARIFICATIONS</p>

	<p>In its note No. 7741 of 15 May 2026, the Ministry of Labour provided some clarifications regarding the relationship between registration with the RUNTS and the Companies Register for third sector entities (ETS) that carry out their activities exclusively or primarily in the form of commercial enterprise.</p>
14.1	<p>DOUBLE REGISTRATION WITH THE RUNTS AND THE COMPANY REGISTER</p> <p>With the exception of entities classified as social enterprises, other ETSs may carry out their activities exclusively or principally in the form of a commercial enterprise, which entails 'dual registration' in both the RUNTS and the Register of Companies, in accordance with Article 11(2) of Legislative Decree 117/2017.</p> <p>Registration in the Companies Register highlights their entrepreneurial nature, whilst registration in the RUNTS allows third parties to ascertain their legal status as an ETS.</p> <p>Among the various types of ETS, there are some which, by their very nature, are not, in principle, compatible with an entrepreneurial organisational model (for example, voluntary organisations and philanthropic bodies).</p>
14.2	<p>DISCREPANCY BETWEEN THE CONCEPT OF AN ENTERPRISE FOR CIVIL AND TAX PURPOSES</p> <p>The note specifies that there is no correspondence between the entrepreneurial nature of the ETS for civil law purposes and its possible tax classification as a commercial entity.</p> <p>The tax classification of the ETS as a commercial entity is outlined in Article 79 of Legislative Decree 117/2017 through two main steps. Firstly, it must be verified whether the activities of general interest are of a commercial nature based on revenue exceeding costs, a circumstance that presupposes management generally inspired by an economic model. Secondly, it must be verified whether the proceeds from commercial activities of general interest and other activities exceed the revenue from non-commercial activities.</p> <p>By contrast, the classification as a relevant undertaking for civil law purposes presupposes, in addition to the economic method, a structural organisation of the factors of production and the habitual pursuit of economic activity; the mere achievement of a certain profit, even if sporadic and limited to a single financial year, is not sufficient.</p> <p>The Ministry of Labour therefore notes that registration in the Register of Companies becomes mandatory not for all ETSs classified for tax purposes as commercial entities merely because they exceed the 'quantitative' non-commerciality thresholds set out in Article 79 of Legislative Decree 117/2017, but only for those among them that also meet the 'qualitative' requirements of a business.</p>
15	<p>BANKS - PAYMENT OF THE EXTRAORDINARY CONTRIBUTION FOR THE RELEASE OF THE RESERVE FOR TAX ON EXTRA-PROFITS - USE TO OFFSET EXCESS IRAP PAID ON COMMON DIVIDENDS DIVIDENDS</p>
	<p>By Resolution No. 20 of 15 May 2026, the Revenue Agency established the tax codes and set out the procedures for completing Form F24 for:</p> <ul style="list-style-type: none"> • the payment of the extraordinary contribution for the release of the reserve relating the tax on banks' extraordinary profits; • the use of the aforementioned extraordinary contribution to offset the refund of excess IRAP paid on EU dividends.

15.1	<p>TAX ON EXTRA PROFITS – PRESUMPTION OF PRIORITY DISTRIBUTION OF THE RESERVE AND OPTION TO REDUCE IT</p> <p>In relation to the extraordinary tax on the increase in banks' net interest income referred to in Article 26 of Decree-Law No. 104 of 10 August 2023, converted into Law No. 136 of 9 October 2023 (the so-called "extraordinary tax on extra profits"), the payment of this tax could be avoided by setting aside in a specific reserve an amount equal to 2.5 times the tax otherwise due.</p> <p>In this regard, Article 1, paragraphs 68–73, of Law No. 199 of 30 December 2025 (the 2026 Budget Law) provided that, with effect from the financial year commencing after 1 January 2028, any distributions of profits (including interim dividends) or reserves are presumed in all cases to have been made by drawing on the aforementioned reserve, where available. The practical effect of this presumption is that any resolution to distribute profits or other reserves 'revives' the obligation to pay the extraordinary tax that was previously 'neutralised', plus interest, within 30 days of the approval of the distribution resolution. In order to avoid this effect, transitional rules have been introduced, applicable until the financial year ending 31 December 2028, which allow the aforementioned reserve to be released by paying an extraordinary contribution in the amount of:</p> <ul style="list-style-type: none"> • 27.5% of the reserve existing at the end of the current financial year on 31 December 2025 (financial year 2025, for entities following a calendar year); • or 33% of the reserve existing at the end of the financial year following the current one as at 31 December 2025 (financial year 2026, for entities operating on a calendar year basis). <p>The aforementioned extraordinary contribution:</p> <ul style="list-style-type: none"> • must be paid by the deadline for the final settlement of income tax relating to the tax year in which it is applied; • is non-deductible. <p>Tax codes</p> <p>To enable payment, via the F24 form, of the extraordinary contribution in question and any interest and penalties due in the event of voluntary correction, the following tax codes have been established:</p> <ul style="list-style-type: none"> • "2718", designated "<i>Extraordinary contribution on reserves – Article 1, paragraph 69, of Law No. 199 of 30 December 2025</i>"; • "1948", designated "<i>Extraordinary contribution on the reserve – INTEREST on voluntary disclosure – Article 1, paragraph 69, of Law No. 199 of 30 December 2025</i>"; • "8956", designated "<i>Extraordinary contribution to the reserve – PENALTY for voluntary disclosure – Article 1, paragraph 69, of Law No. 199 of 30 December 2025</i>". <p>Completing the F24 form</p> <p>When completing the F24 form:</p> <ul style="list-style-type: none"> • the above tax codes must be entered in the "Tax Authorities" section, exclusively against the amounts indicated in the "debit amounts paid" column; • in the "reference year" field, the tax year to which the payment relates must be indicated the payment relates, in the format "YYYY".
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<p>15.2</p>	<p>USE OF EXCESS IRAP PAID ON EU DIVIDENDS FOR SET-OFF</p> <p>Article 1, paragraphs 47–50 of Law No. 199 of 30 December 2025 (2026 Budget Law) established that financial intermediaries and insurance companies may submit an application to the Revenue Agency to request a refund of the portion of IRAP paid in excess on EU dividends that contributed to the formation of net production value by more than 5%:</p> <ul style="list-style-type: none"> • in relation to tax periods prior to 2025; • provided that the 48-month period from the payment of the balance is still pending as at 1 January 2026; • using the specific form approved by the Revenue Agency on 22 April 2026 No. 123184, to be submitted in the manner specified therein.
<p><i>continued</i></p>	<p>By indicating this on the aforementioned form, the refundable amounts (including interest) may be allocated, even in part, for use as an offset on the F24 form:</p> <ul style="list-style-type: none"> • with the extraordinary contribution due for the release of the reserve relating to the tax on banks' extraordinary profits; • from the 10th day of the month following the submission of the application. <p>Each beneficiary can view the amount of credit available for offsetting via their tax account, accessible from the secure area of the Revenue Agency's website.</p> <p>Tax code</p> <p>To enable the use of the IRAP portion in question for offsetting, via the F24 form, to be submitted exclusively through the electronic services made available by the Revenue Agency, tax code "3886" has been established, named "IRAP portion for intra-EU or EEA dividends - Article 1, paragraph 49, of Law No. 199 of 30 December 2025".</p> <p>The credit relating to tax code "3886" may be used for offsetting exclusively in relation to the payment of the aforementioned extraordinary contribution referred to in tax code "2718", failing which the F24 form will be rejected.</p> <p>Completing the F24 form</p> <p>When completing the F24 form:</p> <ul style="list-style-type: none"> • the aforementioned tax code "3886" is entered in the "Tax Authorities" section, in the "credit amounts offset" column (or, in cases where the taxpayer is required to repay the relief, in the "debit amounts paid" column); • in the "reference year" field, the year corresponding to the offset credit, the year indicated in the tax file in the format "YYYY".
<p>16</p>	<p>INTRACOMMUNITY "CHAIN" SUPPLIES – PURCHASES WITHIN ITALY – RELEVANCE FOR VAT PURPOSES</p> <p>In its response to tax ruling no. 111 of 29 May 2026, the Italian Revenue Agency examined the treatment of certain "chain" supplies of goods sold by a Polish company to a German company, which, in turn, sells them to taxable purchasers in various European Union Member States, including Italy.</p> <p>With regard to the supplies in question, the question arises as to whether the German company is required to register for VAT in Italy.</p>

<p>16.1</p>	<p>REGULATORY FRAMEWORK</p> <p>In the case described, Article 36a of Directive 2006/112/EC applies, as transposed into national law by Article 41b of Legislative Decree 331/93.</p> <p>Under this provision, for goods supplied and dispatched from one Member State to another directly from the first supplier to the final purchaser in the chain, <i>‘the dispatch or transport is attributed solely to the supply made to the intermediary’</i>.</p> <p>The latter party is defined as the supplier, within the chain, other than the first supplier, who dispatches or transports the goods on his own behalf or through a third party acting on his behalf.</p> <p>However, if the intermediary operator provides its supplier with a VAT identification number of the Member State from which the goods are dispatched or transported, the purchase made by the intermediary operator’s customer may be regarded as an intra-Community acquisition.</p> <p>Article 36a of Directive 2006/112/EC requires compliance with the following conditions:</p> <ul style="list-style-type: none"> • at least three parties must be involved in the ‘chain’ transaction; • the goods must be dispatched or transported from one Member State to another Member State; • the goods must be transported or dispatched directly from the first supplier to the final purchaser in the chain.
<p>16.2</p>	<p>RELEVANCE FOR ITALIAN PURPOSES AND OBLIGATION TO IDENTIFY</p> <p>In the present case, on the basis of the information provided in the request for a ruling, the Revenue Agency notes that:</p> <ul style="list-style-type: none"> • the goods were transported from Poland to Italy; • the transport was arranged by the German company, which therefore acts as an intermediary; • The intermediary company (German) provided the first supplier with a German VAT identification number (rather than a Polish one). <p>Therefore, in the case described, Article 36a of Directive 2006/112/EC, as transposed into national law by Article 41-ter of Legislative Decree 331/93, is deemed applicable.</p> <p>It follows that the purchase transaction between the German company and the Italian purchaser is an internal transaction and that the German intermediary company was required to register for VAT in Italy.</p>
<p>17</p>	<p>AUTOMATIC EXCHANGE OF INFORMATION FOR TAX PURPOSES – AMENDMENT TO THE LISTS OF PARTICIPATING STATES</p>
	<p>The Joint Ministerial Decree of the Ministry of Economy and Finance and the Revenue Agency of 12 May 2026 updated the lists of States and territories with which Italy carries out the automatic exchange of financial account data (current accounts, securities accounts, shareholdings, bonds, etc.), both ‘outbound’ and ‘inbound’.</p> <p>These obligations follow the <i>Common Reporting Standard (CRS)</i>, designed to regulate the procedures for the collection of data by the intermediaries involved (banks, other financial institutions, etc.) and the transmission of such data to the authorities of other countries.</p>
<p>17.1</p>	<p>ADDITION OF NEW COUNTRIES</p> <p>The lists of countries participating in the automatic exchange are contained in the Annexes to the Ministerial Decree of 28 December 2015. In particular:</p> <ul style="list-style-type: none"> • Annex C contains the list of countries and territories with which the Italian is obliged to provide data on accounts held in Italy by their respective residents; • Annex D contains the list of countries and territories from which Italy receives data on accounts held with local intermediaries by Italian residents. <p>As a result of the amendments introduced by the provision of 12 May 2026:</p> <ul style="list-style-type: none"> • Annex C now includes Belize, Rwanda and Senegal; • Rwanda, Senegal and Trinidad and Tobago have been added to Annex D. <p>None of the countries included in the previous lists have been removed.</p>

17.2

DATA REPORTING

The deadlines for the automatic exchange are as follows:

- intermediaries must submit data on non-resident accounts to the Revenue Agency by 30 June of the following year (30 June 2026, for account data relating to 2025);
- the Revenue Agency, in turn, transmits the data to the competent authorities of each relevant State by 30 September of the following year.

COMPLIANCE	COMPLIANCE	COMMENT
9 June 2026	Applications for motorway toll refunds for road hauliers	<p>Natural and legal persons engaged in the transport of goods by road on behalf of third parties or on their own account must submit their applications by 2.00 pm:</p> <ul style="list-style-type: none"> • for the refund of amounts arising from the reduction in motorway tolls collected on a deferred basis via invoicing, in relation to the year 2025; • to the Central Committee for the National Register of Road Hauliers, electronically, via the website <i>www.alboautotrasporto.it</i>. <p>Following registration, applications must be submitted from 9.00 am on 23 June 2026 until 21 July 2026 (for the entry of application details) and by 2.00 pm on 22 July 2026 (for the digital signature and submission of the application).</p>
15 June 2026	Requirements for Form 730/2026 submitted to a professional or a CAF	<p>Qualified professionals and CAF staff must, in relation to Form 730/2026 submitted by taxpayers by 31 May 2026:</p> <ul style="list-style-type: none"> • provide the taxpayer with a copy of the completed return and the relevant settlement statement (Form 730-3); • submit forms 730/2026 and the forms for the allocation of eight, five and two per thousand of IRPEF (form 730-1) electronically to the Revenue Agency; • electronically communicate to the Revenue Agency the accounting results of the completed forms 730/2026 (Forms 730-4), for the purpose of making adjustments on behalf of the taxpayer. <p>The delivery to the taxpayer of a copy of the return must in any case take place before its electronic transmission to the Revenue Agency.</p>
15 June 2026	Requirements for Form 730/2026 submitted to the withholding agent	<p>Withholding agents providing direct tax assistance must, in relation to Form 730/2026 submitted by taxpayers by 31 May 2026:</p> <ul style="list-style-type: none"> • provide the taxpayer with a copy of the completed tax return and the related settlement statement (Form 730-3); • submit forms 730/2026 electronically to the Revenue Agency, either directly or via an authorised intermediary; • report the accounting results of the processed 730/2026 forms (Forms 730-4) electronically to the Revenue Agency, either directly or via an authorised intermediary, for the purpose of making adjustments on behalf of the taxpayer. <p>The delivery of a copy of the return to the taxpayer must in any case take place before its electronic transmission to the Revenue Agency.</p>

DEADLINE	COMPLIANCE	COMMENT
<i>continued</i>		Envelopes containing the forms for the allocation of the eight, five and two per thousand of IRPEF (Forms 730-1) must be delivered to an intermediary authorised to submit them electronically or to a tax office post office.
15 June 2026	Transmission of data on purchases from abroad	<p>VAT-registered persons, resident or established in Italy, must electronically transmit to the Revenue Agency, in XML format via the Exchange System:</p> <ul style="list-style-type: none"> • data relating to purchases of goods and services from entities not established in Italy; • in relation to documents evidencing the transaction received in May 2026 or transactions carried out in May 2026. <p>The notification does not apply to:</p> <ul style="list-style-type: none"> • transactions for which a customs bill or an electronic invoice has been received; • purchases of goods and services that are not territorially relevant for VAT purposes in Italy pursuant to Articles 7–7-<i>octies</i> of Presidential Decree 633/72, provided that the amount does not exceed €5,000.00 per transaction
16 June 2026	IMU Advance Payment 2026	<p>Property owners and other taxable persons, other than non-commercial entities, must pay the first instalment of the IMU due for the year 2026, based on the rates and deductions applicable for 2025.</p> <p>Please note that so-called 'commercial properties' have been exempt since 2022.</p>
16 June 2026	Balance of IMU 2025 and 2026 IMU advance payment for non-commercial entities	<p>Non-commercial entities must pay:</p> <ul style="list-style-type: none"> • the balance of the IMU due in total for the year 2025; • the first instalment of the IMU due for the year 2026, equal to 50% of the total tax due for the year 2025.
16 June 2026	Payment of withholding tax and surcharges	<p>Withholding agents must pay:</p> <ul style="list-style-type: none"> • the withholding tax deducted in May 2026; • the IRPEF surcharges withheld in May 2026 on income from employment and similar sources. <p>Persons paying remuneration for self-employment or commissions may refrain from paying the withholding taxes referred to in Articles 25 and 25-<i>bis</i> of Presidential Decree 600/73 by the deadline in question, if the total amount of withholding taxes withheld in January, February, March, April and May 2026 does not exceed €100.00.</p>

DEADLINE	COMPLIANCE	COMMENT
16 June 2026	Cumulative payment of condominium withholding tax	<p>A condominium paying fees for works or services contracts must make the payment of the withholdings referred to in Article 25-ter of Presidential Decree 600/73:</p> <ul style="list-style-type: none"> withheld in the months of January, February, March, April and May 2026, with a cumulative amount of less than €500.00; if the relevant payment has not already been made previously.
16 June 2026	Submission of additional data on withholdings and deductions in lieu of Form 770	<p>Tax withholders with no more than five employees as at 31 December 2025 may report to the Revenue Agency:</p> <ul style="list-style-type: none"> additional data on withholdings and deductions made in May 2026 on income from employment or self-employment, or income treated as such, paid via Form F24, using the specific schedule approved by Revenue Agency Provision No. 25978 of 31 January 2025; in lieu of submitting Form 770/2027 relating to 2026. <p>Tax withholders making use of this option must:</p> <ul style="list-style-type: none"> apply it in respect of the whole of 2026; submit Form F24 and the supplementary statement exclusively via the Revenue Agency's online services, either directly or through an authorised intermediary.
16 June 2026	Monthly VAT payment	<p>Taxpayers with a VAT number under the monthly scheme must:</p> <ul style="list-style-type: none"> settle the VAT for the month of May 2026; pay the VAT due. <p>Those who entrust their bookkeeping to third parties and have notified the tax office of this may, when calculating and paying VAT, refer to the VAT that became chargeable in the second preceding month.</p> <p>If the amount due, together with that for January, February, March and April 2026, does not exceed the limit of €100.00, the payment may be made together with that for the following month.</p> <p>Quarterly payment, without the application of interest, of VAT relating to transactions arising from subcontracting agreements is permitted, provided that a payment term following the delivery of the goods or notification of the completion of the provision of services has been agreed for the payment of the price. provision of services.</p>
16 June 2026	Payment of the 2025 VAT balance	<p>VAT-registered taxpayers who have paid, by 16 March 2026, the first instalment of the tax balance arising from the return for the year 2025 (VAT Form 2026), must pay the fourth instalment, with the applicable interest.</p>

DEADLINE	COMPLIANCE	COMMENT
16 June 2026	Taxes on amusement machines	<p>Operators of mechanical or electromechanical amusement and entertainment machines must pay the entertainment tax and VAT due:</p> <ul style="list-style-type: none"> • on the basis of the average annual flat-rate taxable amounts, established for the individual categories of machines; • in relation to the machines and devices installed in May 2026.
21 June 2026	Application for a refund or offset of excess IRAP paid in excess on EU dividends	<p>Financial intermediaries and insurance companies must submit an application to the Revenue Agency to request a refund or offset of the excess IRAP paid on EU dividends, in relation to tax periods prior to 2025:</p> <ul style="list-style-type: none"> • provided that the 48-month period from the payment of the balance, if still outstanding as at 1 January 2026, expires by 21 June 2026; • using the specific form approved by the Agency; • via the “Document and Application Submission” service, available in the reserved area of the Agency’s website, including through an authorised representative. <p>Refundable amounts may be used as a set-off on the F24 form:</p> <ul style="list-style-type: none"> • against the extraordinary contribution due for the release of the reserve relating to the tax on banks’ extraordinary profits; • from the 10th day of the month following the submission of the application.

25 June 2026	Submission of INTRASTAT forms	<p>Entities that have carried out intra-Community transactions must submit the following IN-TRASTAT forms to the Revenue Agency:</p> <ul style="list-style-type: none"> relating to the month of May 2026, on a mandatory or voluntary basis; by electronic transmission. <p>Entities that, in May 2026, have exceeded the threshold for the quarterly submission of INTRASTAT forms must submit:</p> <ul style="list-style-type: none"> the forms relating to April and May 2026, specifically marked as such, on a mandatory or voluntary basis; by electronic transmission. <p>By decision of the Customs and Monopolies Agency No. 493869 of 23 December 2021, the new INTRASTAT forms were approved and further simplifications were introduced for the submission of INTRASTAT forms, applicable from the lists relating to 2022.</p>
DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>		<p>Customs and Monopolies Agency Decision No. 84415 of 3 February 2026, on the other hand, raised the threshold for the submission of forms relating to intra-Community goods, starting with the lists for 2026.</p>
29 June 2026	Compliance requirements for Form 730/2026 submitted to a professional or CAF	<p>Qualified professionals and CAF staff must, in relation to Form 730/2026 submitted by taxpayers from 1 to 20 June 2026:</p> <ul style="list-style-type: none"> provide the taxpayer with a copy of the completed return and the relevant settlement statement (Form 730-3); submit forms 730/2026 and the forms for the allocation of eight, five and two per thousand of IRPEF (form 730-1) electronically to the Revenue Agency; electronically communicate to the Revenue Agency the accounting results of the processed forms 730/2026 (Forms 730-4), for the purpose of making adjustments on the taxpayer's account. <p>The copy of the return must, in any event, be delivered to the taxpayer before it is submitted electronically to the Revenue Agency.</p>

29 June 2026	Requirements for Form 730/2026 submitted to the withholding agent	<p>Withholding agents providing direct tax assistance must, in relation to Form 730/2026 submitted by taxpayers between 1 and 20 June 2026:</p> <ul style="list-style-type: none"> • provide the taxpayer with a copy of the completed return and the related settlement statement (Form 730-3); • submit forms 730/2026 electronically to the Revenue Agency, either directly or via an authorised intermediary; • report the accounting results of the processed Form 730/2026 returns (Form 730-4) electronically to the Revenue Agency, either directly or via an authorised intermediary, for the purpose of making any adjustments due from the taxpayer. <p>The copy of the tax return must, in any case, be delivered to the taxpayer before it is submitted electronically to the Revenue Agency.</p> <p>The envelopes containing the forms for the allocation of the eight, five and two per thousand of IRPEF (Forms 730-1) must be delivered to an intermediary authorised to transmit data electronically or to a post office post office.</p>
29 June 2026	Filing of financial statements and accounts with the RUNTS	<p>Non-commercial Third Sector Entities (ETS), with a financial year coinciding with the calendar year, must file via the RUNTS portal:</p> <ul style="list-style-type: none"> • the annual financial statements or the cash-based accounts for the year 2025;
DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>		<ul style="list-style-type: none"> • the reports on fundraising activities carried out in 2025; • the social report for the year 2025, for organisations with revenue exceeding one million euros.

30 June 2026	Tax payments from the REDDITI PF 2026 form	<p>Individuals who submit the REDDITI PF 2026 form and who are not eligible for the extension referred to in Article 6 of Decree-Law 89/2026 must make the payment, without the 0.4% surcharge:</p> <ul style="list-style-type: none"> • the balance for the year 2025 and any first instalment for the year 2026 relating to IRPEF, the 'flat-rate tax' on lettings, IVIE, IVAFE and the tax on the value of crypto-assets; • the balance for the year 2025 relating to IRPEF surcharges and any advance payment for the year 2026 of the municipal surcharge; • the balance for the year 2025 and any first instalment for the year 2026 relating to the substitute tax (15% or 5%) for taxpayers falling under the flat-rate tax regime <i>pursuant to</i> Law 190/2014; • the balance for the year 2025 and any first instalment for the year 2026 relating to the 5% substitute tax for so-called 'minimum taxpayers' (Article 27 of Decree-Law 98/2011); • other taxes due on the basis of the income tax return. <p>In general, these payments may be made in instalments.</p>
30 June 2026	INPS contribution payments from the 2026 REDDITI PF form	<p>Individuals registered with the INPS Artisans or Traders Scheme, or with the INPS Separate Scheme <i>under</i> Law 335/95 as self-employed workers, who are not eligible for the extension referred to in Article 6 of Decree-Law 89/2026, must make the payment, without the 0.4% surcharge, of:</p> <ul style="list-style-type: none"> • the balance of contributions for the year 2025; • the first instalment of contributions for the year 2026. <p>These payments may be made in instalments.</p>
30 June 2026	Tax payments from the REDDITI SP 2026 form	<p>Partnerships and equivalent entities, which are not eligible for the extension referred to in Article 6 of Decree-Law 89/2026, must make the payment, without the 0.4% surcharge, of the taxes due based on the tax return (e.g. substitute and additional taxes, IVIE and IVAFE for simple partnerships).</p> <p>In general, such payments may be made in instalments.</p>
30 June 2026	Tax payments from the REDDITI SC and ENC 2026 forms	<p>IRES taxpayers with a tax year coinciding with the calendar year who have approved (or should have approved) the financial statements or accounts by 31 May 2026, or who are not required to approve the financial statements or accounts, and who are not eligible for the extension referred to in Article 6 of Decree-Law 89/2026, must make the payment, without the 0.4% surcharge, of the taxes due as a final payment for 2025 or as an advance payment for 2026 (e.g. IRES,</p>

DEADLINE	COMPLIANCE	COMMENT
<i>continued</i>		additional contributions and substitute taxes, IVIE and IVAFE for non-commercial entities). In general, these payments may be made in instalments.
30 June 2026	IRAP payments	Partnerships and equivalent entities, IRES taxpayers with a tax year coinciding with the calendar year who have approved (or should have approved) their financial statements or accounts by 31 May 2026, or which are not required to approve the financial statements or accounts, and which are not eligible for the extension referred to in Article 6 of Decree-Law 89/2026, must make the payment, without the 0.4% surcharge: <ul style="list-style-type: none"> the balance of IRAP for the year 2025; any first IRAP instalment for the year 2026. These payments may be made in instalments.
30 June 2026	Payment of the 2025 VAT balance	VAT-registered entities that are not eligible for the extension referred to in Article 6 of Decree-Law 89/2026 must pay the VAT balance for 2025, as shown on the 2026 VAT return, if not already paid, with a 0.4% interest surcharge for each month or part thereof following 16 March 2026. This payment may be made in instalments.
30 June 2026	Payment of Chamber of Commerce fees	Sole traders, partnerships, and IRES taxpayers with a tax year coinciding with the calendar year who have approved (or should have approved) their financial statements or accounts by 31 May 2026, or which are not required to approve the financial statements or accounts, and which are not eligible for the extension referred to in Article 6 of Decree-Law 89/2026, must make the payment, without the 0.4% surcharge, of the annual Chamber of Commerce fee for the principal place of business and local units.
30 June 2026	Exclusion of business-use property for sole traders	Sole traders must make payment of the second and final instalment, amounting to 40%, of the substitute tax for IRPEF and IRAP, at a rate of 8%, due for the facilitated exclusion from the business sphere: <ul style="list-style-type: none"> of business property owned as at 31 October 2024 and 1 January 2025; carried out from 1 January 2025 and by 31 May 2025; with effect from 1 January 2025.
30 June 2026	Payments arising from Form 730/2026	Individuals who submit Form 730/2026 under the 'without withholding agent' option and who make the relevant adjustments must pay the amounts due arising from Form 730/2026 using Form F24, without the 0.4% surcharge. In general, these payments may be made in instalments.

DEADLINE	COMPLIANCE	COMMENT
30 June 2026	Payments arising from Form 730/2026	<p>Individuals submitting form 730/2026 must make the payment using form F24, without the 0.4% surcharge, of the amounts due arising from form 730/2026 relating to:</p> <ul style="list-style-type: none"> • the substitute tax on tips in the tourism, hotel and hospitality sector (line C16); • taxes assessed in section M, excluding the 20% advance payment for income subject to separate taxation; • substitute taxes on financial capital gains, settled in section T; • IVIE and IVAFE on foreign financial or capital investments and assets (section W); • tax on the value of crypto-assets (section W). <p>The above payments using form F24 must be made even if a withholding agent is required to make adjustments arising from form 730/2026, as they do not fall under the adjustment rules.</p> <p>In general, these payments may be made in instalments.</p>
30 June 2026	IMU Return 2025	<p>IMU taxpayers, other than non-commercial entities, must submit the return for the year 2025, where required:</p> <ul style="list-style-type: none"> • by hand delivery or post, or via certified email (PEC) or electronically (directly or through authorised intermediaries); electronic filing is mandatory if the return concerns the exemption of properties unlawfully occupied by third parties; • using the form approved by Ministerial Decree of 24 April 2024. <p>Non-commercial entities must submit the declaration for the year 2025:</p> <ul style="list-style-type: none"> • exclusively electronically, either directly or via authorised intermediaries; • using the specific form approved by Ministerial Decree of 24 April 2024.
30 June 2026	'Exit tax' return and payment	<p>Companies that have transferred their residence abroad and that, by 30 June 2026, pay the balance relating to the final tax period of residence in Italy must submit the following notification to the relevant local office of the Revenue Agency:</p> <ul style="list-style-type: none"> • relating to the option to suspend or pay in instalments the tax due as a result of the transfer (so-called 'exit tax'); • together with the relevant documentation. <p>In the case of payment in instalments, the first instalment must also be paid by the deadline in question.</p>

DEADLINE	COMPLIANCE	COMMENT
30 June 2026	Submission of the return for the on digital services (so-called “web tax”) for 2025	<p>Entities providing digital services that exceed the prescribed revenue threshold must submit a return relating to the 3% tax due on taxable revenue derived from the provision of digital services (so-called “web tax”) generated in Italy in 2025.</p> <p>Companies that generate revenue from digital services in Italy and which, individually or at group level, generated a total revenue in 2024, wherever generated, of at least €750 million, are required to submit the digital services tax return for 2025.</p> <p>A specific group company must be appointed to fulfil the obligations within corporate groups.</p>
30 June 2026	Publication of contributions and grants received from public authorities	<p>Companies not required to prepare notes to the financial statements must publish on their website, or on the digital portal of their trade association, information relating to:</p> <ul style="list-style-type: none"> grants, subsidies, benefits, contributions or aid, whether in cash or in kind, which are not of a general nature and do not constitute payment, remuneration or compensation, and which were actually paid by public authorities in the previous year; with a total value of €10,000.00 or more per year. <p>The obligation to publish this information on their website or digital portal also applies to:</p> <ul style="list-style-type: none"> companies that prepare their financial statements in abbreviated form, provided they have not fulfilled this obligation in the Notes to the Financial Statements; charities and other associations and foundations, where they have not fulfilled this obligation in the notes to the financial statements (where prepared).
30 June 2026	Submission of ‘sport bonus’ applications	<p>Business owners wishing to benefit from the 65% tax credit for cash donations to be made in 2026, for the maintenance and restoration of public sports facilities and for the construction of new public sports facilities, must submit the relevant application:</p> <ul style="list-style-type: none"> to the Department for Sport at the Prime Minister’s Office; via the dedicated platform available on the website https://avvisibandi.sport.governo.it. <p>Applications will be processed in the order in which they are received, until the available funds are exhausted.</p> <p>From 15 October 2026, a new ‘window’ for the submission of applications will open.</p>

DEADLINE	COMPLIANCE	COMMENT
30 June 2026	Reporting of insurance compensation data to the Tax Register	<p>Companies, intermediaries and all other operators in the insurance sector must submit the following data electronically to the Tax Register:</p> <ul style="list-style-type: none"> • data relating to the year 2025 concerning the total amounts paid out for any reason to injured parties, under insurance contracts in any branch; • using the Data Exchange System (SID); • using the <i>file</i> verification and preparation <i>software</i> made available free of charge by the Revenue Agency.
30 June 2026	Submission by post of the REDDITI PF 2026 form	<p>Individuals not required to submit their returns electronically may submit the REDDITI PF 2026 form at a post office.</p> <p>Alternatively, the return must be submitted electronically:</p> <ul style="list-style-type: none"> • directly or through authorised intermediaries; • by 2 November 2026 (as 31 October 2026 falls on a Saturday).
30 June 2026	Submission of certain sections of the REDDITI PF 2026 form at the post office	<p>Individuals submitting form 730/2026 may submit certain sections of the REDDITI PF 2026 form (RM, RU and RS) at a post office to declare income or data not covered by form 730/2026.</p> <p>Section AC of the REDDITI PF 2026 form must be submitted if Section K of the 730/2026 form is not completed.</p> <p>Alternatively, these sections must be submitted electronically:</p> <ul style="list-style-type: none"> • either directly or through authorised intermediaries; • by 2 November 2026 (as 31 October 2026 falls on a Saturday).
30 June 2026	Correction of REDDITI PF 2025	<p>Individuals who submit the REDDITI PF 2026 form at the post office may regularise, through voluntary disclosure, with penalties reduced to one-eighth of the minimum:</p> <ul style="list-style-type: none"> • the inaccurate submission of the RED-DITI PF 2025 return relating to 2024; • omitted, insufficient or late payments for 2025. <p>Violations committed may also be regularised:</p> <ul style="list-style-type: none"> • in the year 2024, with penalties reduced to one-seventh of the minimum; • in previous years, with penalties reduced to one-sixth of the minimum.

DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>		<p>Regularisation is completed by:</p> <ul style="list-style-type: none"> the payment of outstanding amounts, statutory interest and the reduced penalties applicable to the various infringements; the submission of any supplementary returns.
30 June 2026	Obligations regarding deceased persons	<p>The heirs of persons who have died by 28 February 2026 may:</p> <ul style="list-style-type: none"> submit the REDDITI PF 2026 form, which the deceased was required to file, at a post office; regularise, through voluntary disclosure, any incorrect filing of returns relating to 2024 and previous years, and any omitted, insufficient or late payments for 2025 and previous years, in relation to the deceased's affairs. <p>Alternatively, the return must be filed electronically by 2 November 2026 (as 31 October 2026 falls on a Saturday). In this case, the deadline for voluntary disclosure.</p>
30 June 2026	Payment of annual contribution for 'repatriated' professional sportspeople	<p>'Repatriated' professional sportspeople, with contracts in force as at 20 May 2022 or entered into by 31 December 2023 and meeting the relevant requirements, must:</p> <ul style="list-style-type: none"> pay the specific contribution of 0.5% to benefit from the preferential scheme for the previous tax period; notify the Department for Sport of the Presidency of the Council of Ministers of their participation in the preferential scheme and the amount paid.
30 June 2026	VAT return and payment under the "IOSS" scheme	<p>Taxable persons who have opted into the special "IOSS" scheme must submit to the Revenue Agency, electronically, the return for the month of May 2026 relating to distance sales of imported goods:</p> <ul style="list-style-type: none"> not subject to excise duty; dispatched in consignments with an intrinsic value not exceeding €150.00; intended for a consumer in a Member State of the European Union. <p>The return must be submitted even if there are no transactions covered by the scheme. The VAT due on the basis of the aforementioned declaration must also be paid by the deadline in question, in accordance with the rates of the Member States in which the supply is deemed to have taken place. the supply is deemed to have taken place.</p>

DEADLINE	COMPLIANCE	COMMENT
30 June 2026	Self-certification for exemption from the RAI licence fee for the second half of 2026	<p>Individuals who are account holders for the supply of electricity for residential domestic use must submit a specific self-certification in order to be exempted from paying the RAI licence fee via their electricity bill, with effect from the second half of 2026, in the event of:</p> <ul style="list-style-type: none"> • no member of the registered household owns a television set in any of the dwellings for which the declarant is the holder of an electricity supply account; • no member of the registered household owns, in any of the properties for which the declarant is the holder of an electricity supply account, a television set other than the one for which a declaration of termination of the radio and television licence has been submitted due to 'sealing'. <p>The self-certification must be submitted:</p> <ul style="list-style-type: none"> • by completing the appropriate form approved by the Revenue Agency; • by post, in a registered letter without an envelope, to the Revenue Agency, Turin 1 Office, S.A.T. - TV Licence Counter, PO Box 22, 10121, Turin; • or by electronic transmission, either directly or via an authorised intermediary, or via certified email (PEC).
30 June 2026	Registration of of tenancy	<p>The contracting parties must ensure:</p> <ul style="list-style-type: none"> • the registration of new property lease agreements commencing at the start of June 2026 and the payment of the relevant registration tax; • to pay the registration tax also for renewals and annual instalments of tenancy agreements commencing at the start of June 2026. <p>For registration, it is mandatory to use the "RLI form" approved by the Revenue Agency's provision of 19 March 2019 No. 64442.</p> <p>For the payment of the relevant taxes, it is mandatory to use the "F24 payment form with identifying details" (F24 ELIDE), indicating the specific tax codes established by the Revenue Agency.</p>
30 June 2026	Notification of short-term tenancy	<p>Estate agents, including operators of online portals, must electronically report the following data to the Revenue Agency:</p> <ul style="list-style-type: none"> • short-term tenancy agreements entered into in 2025 by natural persons outside the course of business, including subletting and concessions of use to third parties for consideration by the lessee;

DEADLINE	COMPLIANCE	COMMENT
<i>continues</i>		<ul style="list-style-type: none"> for which no withholding tax has been deducted. <p>For contracts relating to the same property and entered into by the same landlord, the data may be reported in aggregate form.</p>
30 June 2026	Tourist tax and accommodation contribution declaration tourist tax	<p>Operators of accommodation facilities and intermediaries involved in the payment of short-term rentals must submit the declaration relating to tourist tax and the tourist contribution:</p> <ul style="list-style-type: none"> for the year 2025; electronically, including via an authorised intermediary; using the form approved by Ministerial Decree of 29 April 2022.