

THE WEEK IN BRIEF

News

TAX

INDIRECT TAXES - VAT - Taxpayers' obligations - Electronic transmission of payments

INDIRECT TAXES - Intra-community VAT - Intra-community acquisitions

LOCAL TAXES - IRAP - Determination of the taxable base - Banks and other financial bodies and companies

DEFINITION OF TAX RELATIONSHIPS- Two-year arrangement with creditors (Legislative Decree 13/2024)

BENEFITS

START UP INNOVATIVE

PROTECTION AND SAFETY

SAFETY AT WORK - INAIL

INTERNATIONAL

INTERNATIONAL CONVENTIONS - Pensions

Featured Reads

INDIRECT TAXES

VAT - Taxpayers' obligations - Electronic transmission of fees - Electric vehicle charging operations - Release of the web service for the census of Energy Servers (Revenue Agency press release 3.6.2026 no. 30)

With a [press release](#) published on 3.6.2026, the Revenue Agency announced that, starting from the same date, a new web service is available on the Invoices and Fees portal that allows operators of electric vehicle charging stations to register their Energy Servers, i.e. the devices that allow the storage and sending of fees in compliance with the rules set out in [art. 2](#) paragraph 1-ter of Legislative Decree 127/2015.

Fees for top-up operations

It should be noted that the aforementioned Article 2, paragraph 1-ter, in consideration of the technical and regulatory peculiarities of electric vehicle charging operations through stations referred to in EU Reg. No. 1804/2023, provided for the introduction of specific rules for the storage and sending of the related fees.

The technical specifications that define the information to be transmitted, as well as the tools and methods for sending the data, have been adopted with provision. Revenue Agency 12.12.2025 n. [570041](#).

In particular, these specifications provide that the collection and processing of data must take place through the Energy Servers, i.e. devices connected to the charging sockets that must be able to:

- store the data in compliance with the appropriate structure provided;
- send them in an XML file securely to the Revenue Agency system, via a special electronic channel.

Energy Server Census

With the release of the web service to carry out the census of the Energy Servers, the first technical step for the storage and sending of the fees pursuant to [Article 2](#) paragraph 1-ter of Legislative Decree 127/2015 has been made possible.

In fact, interested parties, directly or through intermediaries, can now register on the Invoices and Fees portal as an "Energy Manager" and register their active devices, in view of the subsequent release of the transmission channel, which, according to the Agency's press release, will take place on 23.6.2026.

Data submission deadlines

Starting from 23.6.2026, the date of opening of the aforementioned sending channel, the operators of the charging stations will have to transmit the recorded fees.

Since the reporting obligation has been effective since 1.1.2026, a specific deadline has been set for the submission of data in the initial phase. In particular:

- the data of the transactions carried out from 1.1.2026 to 31.5.2026 must be transmitted by 6.8.2026;
- when fully operational, however, the data must be transmitted by the end of the month following the month in which they are carried out.

For example, the fees for transactions carried out in June 2026 must be sent by 31.7.2026.

Data retention

It should be noted that, according to provv. Revenue Agency no. 570041/2025, VAT taxable persons who carry out the transactions referred to in art. 2 paragraph 1-ter of Legislative Decree 127/2015 are also required to store electronically, pursuant to Ministerial [Decree 17.6.2014](#), the information required by the technical specifications attached to the same measure.

Sanctioning regime

In the event of omission or incorrect storage and/or transmission of the fees for top-up operations pursuant to Article 2, paragraph 1-ter of Legislative Decree 127/2015, the penalties referred to in [Articles 6](#), paragraph 2-bis and [11](#), paragraph 2-quinquies shall apply

of Legislative Decree 471/97, i.e. the same penalties applicable in the event of violations relating to the storage and to the sending of the fees referred to in [art. 2](#) co. 1 of Legislative Decree 127/2015.

art. 2 co. 1 ter Legislative Decree 5.8.2015 n. 127
Revenue Agency Provision 12.12.2025 n. 570041 Revenue
Agency press release 3.6.2026 n. 30

Il Quotidiano del Commercialista del 4.6.2026 - "The census of Energy Servers for managers of vehicle charging stations is underway" - Cosentino

Il Sole - 24 Ore of 4.6.2026, p. 31 - "Charging stations, the sales data transmission service starts" - Mastromatteo A. - Santacroce B.

INDIRECT TAXES

Intra-community VAT - Intra-community acquisitions - Chain supplies - Intra-community acquisitions from an EU Member State with goods received from another Member State (answer to the Revenue Agency ruling 29.5.2026 no. 111)

With the answer to ruling 29.5.2026 no. [111](#), the Revenue Agency examined the treatment of some "chain" supplies of goods that occur within the EU and have Italy as their destination.

In particular, the VAT treatment and the consequent VAT identification obligations in Italy of a company resident in Germany, which purchases goods from suppliers established in another EU state, and then sells them to taxable persons established in various EU states, including Italy, is assessed.

The case examined is therefore characterised by the following scheme: a transferor company established in Poland sells goods to a company established in Germany (without VAT identification in Italy), which resells them to an Italian taxable person transferee. The intermediate company takes care of the transport of goods, directly from Poland to Italy.

Regulatory framework

For "chain" supplies involving several operators established in the European Union, art. [36-bis](#) of Directive 2006/112/EC, transposed at national level by [art. 41-ter](#) of Decree-Law 331/93.

According to the latter provision, for goods supplied and dispatched from one Member State to another directly from the first supplier to the last purchaser in the chain, "the dispatch or transport shall be attributed solely to the supply made to the intermediate operator".

The latter person is qualified as the transferor, within the chain, other than the first transferor, who ships or transports the goods on his behalf or through a third party acting on his behalf.

If, however, the intermediate trader provides his supplier with a VAT identification number of the Member State from which the goods are dispatched or transported, the acquisition made by the purchaser of the intermediate trader may be regarded as an intra-Community acquisition.

Art. [36-bis](#) of Directive 2006/112/EC requires compliance with the following conditions:

- at least three parties must be involved in the "chain" transfer;
- the goods must be dispatched or transported from one Member State to another Member State;
- The goods must be transported or shipped directly from the first transferor to the last buyer in the chain.

Relevance for VAT purposes in Italy and identification obligation

In the present case, on the basis of the information provided at the time of the ruling request, the Revenue Agency notes that:

- the goods were transported from Poland to Italy;
- the transport was handled by the German company which, therefore, acts as an intermediate operator;
- the intermediate (German) company provided the first supplier with a German (and not Polish) VAT identification number.

Therefore, the Tax Administration considers applicable, in the case described, art. [36-bis](#) of Directive 2006/112/EC, as transposed into the legal system by [art. 41-ter](#) of Decree-Law 331/93.

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 identify itself for VAT purposes in Italy.

Sanctioning regime

As regards the identification of the penalties applicable in the present case, the Revenue Agency observes that this assessment falls outside the rules of the ruling, an instrument aimed at interpreting of tax rules, implying factual assessments of the competence of the assessment offices during the control phase.

Consequently, the question posed cannot be answered in the answer and has been declared "inadmissible".

art. 36 bis Directive (EC) 28.11.2006 n. 112

art. 41 ter DL 30.8.1993 n. 331

Answer to the Revenue Agency ruling 29.5.2026 no. 111

Il Quotidiano del Commercialista of 30.5.2026 - "**Chain transfers with VAT relevance in Italy**" - *Redazione Il*

Sole - 24 Ore of 30.5.2026, p. 28 - "**The reverse charge must be indicated on the invoice**" - *Abagnale A.* -

Santacroce B. Italia Oggi of 30.5.2026, p. 24 - "**Restricted triangulations**" - *Ricca F.*

LOCAL TAXES

IRAP - Determination of the taxable base - Banks and other financial institutions and companies - EU dividends distributed to financial intermediaries and insurance companies - Taxability limited to 5% - Requests for reimbursement (FAQ Agenzia delle Entrate 29.5.2026)

Art. 1 , paragraph 46-50 of Law 199/2025 (2026 Budget Law) amended the methods for determining the IRAP taxable base of financial intermediaries and insurance companies, in order to adapt the content of the domestic legislation to the judgment of the EU Court of Justice of 1.8.2025 joined cases [C-92/24-C-94/24](#) (Banca Mediolanum). In particular, through the insertion of paragraph 6-bis in [Article 6](#) and paragraph 1-bis in [Article 7](#) of Legislative Decree 446/97, it has been established that dividends from subsidiaries that meet the requirements to fall within the scope of Directive 2011/96/EU ("parent-subsidiary") are excluded from the formation of the value of the net production of the receiving company or entity for 95% of their amount.

With the provision of 22.4.2026 no. [123184](#), the Revenue Agency has approved the form, with the relevant instructions, which must be used to request reimbursement of the portion of IRAP referring to EU dividends which, in the tax periods prior to 2025, contributed to the formation of the value of the net production of the aforementioned entities to an extent greater than 5%.

With the [FAQ](#) of 29.5.2026, the Revenue Agency provided some clarifications regarding this refund request.

Calculation of interest on amounts for which use in compensation is requested

By submitting the application, it is possible to opt, as an alternative to reimbursement, for the use of the refundable sums offset in the F24 form with the extraordinary tax on banks' extra profits (pursuant to [Article 1](#) , paragraph 68 et seq. of Law 199/2025). To this end, the amount of refundable IRAP that is intended to be used in compensation must be indicated in column 5 of line RI4 of the application form. Interest calculated from the date of payment of the IRAP balance and up to the date of submission of the application is due on this amount (to be reported in column 6 of the same line RI4).

In line with the instructions to the application form, the Revenue Agency reiterates that such interest must be calculated pursuant to [art. 44](#) of Presidential Decree 602/73, according to which interest is equal to 1% for each of the full semesters, excluding the first, between the date of payment and the refund.

Documentation to be attached to the form

In order to demonstrate the presence of the requirements and the correctness of the amount of the credit requested, in the opinion of the Agency, it is appropriate to attach to the reimbursement application:

- the self-certification attesting to the presence of the requirements referred to in [art. 27-bis](#) of Presidential Decree 600/73, indicating them punctually;
- the resolution for the assignment of dividends by the "subsidiary" company;
- the statement of calculation of the IRAP taxable base based on the new regulations (with regional distribution);
- the calculation statement of the ACE tax credit (based on the old and new legislation);
- the restated IRES calculation statement.

In any case, the absence of supporting documents does not lead to the rejection of the application. The competent office

for the processing will request the documents necessary to complete the investigation.

Obligation to use the model

The Agency specifies that subjects who, on 1.1.2026 (date of entry into force of L. [199/2025](#)), had already submitted a request for reimbursement (pursuant to [Article 38](#) of Presidential Decree 602/73) are not required to resubmit the request with

the new model. The submission of a new application is necessary only if you intend to exercise the option to use the repayable amount as compensation, even in part; this is because this possibility was introduced by

[art. 1](#) co. 49 of Law 199/2025.

Those who submit the application for the first time, on the other hand, must use the form approved by the aforementioned provision. [123184/2026](#).

Possibility to modify applications already submitted as of 1.1.2026

Applications already submitted by 1.1.2026 can be rectified provided that the relevant deadlines have not expired. In this case, you must:

- tick the "Corrective within the deadlines" box on the title page;
- indicate code 2 in the box in column 4 of line RI1 (or RI6 or RI11).

Otherwise, for tax periods for which the submission deadlines have expired, the new form can be submitted for the sole purpose of exercising the option for offsetting, as the possibility of modifying the data contained in the original application already submitted is precluded.

Timing of reimbursement disbursement

The Agency clarifies that applications are processed following the chronological order of their submission. Therefore, applications already submitted without the use of the new form are not affected in relation to the processing time.

Formal errors

During the investigation, the office verifies the calculation of the amount requested for reimbursement and, if necessary, corrects it. Rejection does not occur in the presence of formal errors, but in the absence of the right to reimbursement.

art. 1 co. 46 L. 30.12.2025 n. 199

FAQ Agenzia Entrate 29.5.2026

Il Sole - 24 Ore of 5.6.2026, p. 34 - "**Intra-EU dividends, 1% interest is calculated on undue payments**"
- Parisotto R. - Piazza M.

DEFINITION OF TAX RELATIONSHIPS

[Two-year arrangement with creditors \(Legislative Decree 13/2024\) - Interim payment 2026 - Capital gains realized in 2025 - Recalculation \(FAQ Agenzia delle Entrate 3.6.2026 n. 1\)](#)

Taxpayers who have joined or intend to join the CPB must consider some peculiarities related to the calculation of tax advances for the year 2026, in addition to the discipline dictated by Legislative Decree no. [13/2024](#). In this regard, the Revenue Agency has provided some clarifications, disseminated through FAQs of [3.6.2026](#), published on the institutional website.

Repeal of the right to pay capital gains in instalments - Recalculation of 2026 advances

The first issue addressed concerns the innovations introduced in terms of the instalment of capital gains by the 2026 Budget Law; in particular, [Article 1](#), paragraph 42 of Law 199/2025, amending [Article 86](#), paragraph 4 of the Consolidated Income Tax Act, eliminated, for capital gains realised from the tax period following the one in progress as of 31.12.2025 (2026, for "solar" subjects), the right to split the related taxation into a maximum of five straight-line instalments, subject to some exceptions. Pursuant to the following paragraph 43 of [art. 1](#) of Law 199/2025, in determining the advance payment due for the tax period following the one in progress on 31.12.2025, the tax that would have been determined by applying the new provisions must be considered as the tax for the previous period (2025, for "solar" subjects).

In other words, for the sole purpose of calculating the IRPEF/IRES 2026 advance payment using the historical method, it is necessary to recalculate the tax relating to 2025 by considering the capital gains realized (other than those relating to companies and rights to use sports services) as fully taxable.

According to what was clarified by the Revenue Agency with FAQ [3.6.2026](#) no. 1, the recalculation in question also has effects in the event that the taxpayer has joined the CPB, considering that, according to the provisions of [art. 16](#) of Legislative Decree 13/2024, the values relating to capital gains are not included in the agreed income proposed in the P framework. Consequently, in the presence of a capital gain realized in 2025 and recalculated in instalments, the recalculation for the purposes of the 2026 advance payment must also be carried out by taxpayers applying the CPB; Like taxpayers who have not joined it, these subjects will therefore have to consider, for the sole purpose of the 2026 advance payment, the entire amount of the capital gain realized in 2025, instead of the portion paid in installments. In the INCOME PF form, line RN61 should also be filled in.

Considering what has been clarified by the Revenue Agency, in principle the recalculation of the 2026 advance payment for taxpayers who have joined the CPB would be necessary whenever the component of income subject to recalculation is also relevant for CPB purposes (think, for example, of the super deduction for new hires referred to in [Article 4](#) of Legislative Decree 216/2023).

Increase in the advance calculated with the historical method in the event of renewal of the CPB

FAQ [3.6.2026](#) no. 2 addresses the issue of advances from another point of view, linked to the increase to be paid for the first period of membership of the CPB, in accordance with the provisions of [Article 20](#) paragraph 2 of Legislative Decree 13/2024; according to this provision, in the event of use of the historical method, an increase of 10% of the difference is due, if positive, between the agreed income and that of the business or self-employment declared for the previous period, adjusted in accordance with the provisions of [art. 15](#) and [16](#) of Legislative Decree 13/2024 (for IRAP the increase is equal to 3%).

The Revenue Agency, opting for an extensive interpretation of "*first tax period of adhesion to the composition*", clarifies that the increase is not due for the 2026 advance payment in the event that the taxpayer who has joined the CPB 2024-2025 also adheres to the CPB 2026-2027, without interruption, despite the fact that 2026 is the first period of the new two-year period; otherwise, the increase will be due again in the event that the taxpayer who has joined the CPB 2024-2025 adheres to the CPB 2027-2028, leaving the 2026 uncovered.

Inapplicability of the cause of exclusion from the CPB for members and associates

A further FAQ concerns the causes of exclusion from the CPB referred to in [art. 11](#) para. 1 lett. b-quinquies) and b-sexies) of Legislative Decree 13/2024, aimed at professionals who individually declare income from professional self-employment and professional associations/companies between professionals/companies between lawyers in which these subjects participate at the same time. From the CPB 2025-2026, in fact, it is possible to join the CPB only if this choice is shared both by all member or associated professionals, and by the relevant association or professional society.

The scope of application of the cause of exclusion has been circumscribed over time by the Revenue Agency through various practice documents. According to what is clarified by circ. 24.6.2025 no. [9](#) and FAQ [25.9.2025](#) no. 1, the existence of a cause for exclusion from the application of ISAs for the association or company does not prevent access to the CPB by members or professional members. FAQ [3.6.2026](#) no. 3 specifies that in this situation the individual member or professional partner can join the CPB regardless of the choices made by the other members of the corporate structure, who will be able to decide whether or not to join in turn, without this having any effect on the memberships of the other subjects.

art. 1 co. 43 L. 30.12.2025 n. 199

art. 20 Legislative Decree no. 13 of 12.2.2024

FAQ Agenzia Entrate 3.6.2026

Il Quotidiano del Commercialista del 5.6.2026 - "The current capital gains discipline makes taxpayers recalculate the advance payment in CPB" - Girinelli - Rivetti

Eutekne Guides - Direct Taxes - "Two-year arrangement with creditors" - Girinelli A., Rivetti P.

Eutekne Guides - Direct Taxes - "Capital Gains - Business Income" - Course L.

Concessions

START UP INNOVATIVE

Submission of electronic files to the Register of Companies - New technical specifications from 4.6.2026 - News of Ministerial Decree 20.5.2026

With the Ministerial Decree [of 20.5.2026](#), the new specifications for the electronic submission of practices to the Register of Companies were introduced, effective from 4.6.2026.

The new specifications introduce automatic and blocking checks during the dispatch of the file, relating to the correctness, consistency and completeness of the data.

Cooperative societies

Box 31 (Registration - modification of cooperatives) must be used only by cooperatives and mutual aid societies that are also required to register in the Register of Cooperatives, at the same time as registration in the Business Register. The registration number in the Register will be assigned at the same time as registration in the Register and, therefore, it will no longer be necessary to fill in and attach the C17 form.

Among the elements to be indicated in Box 31, the main ones are:

- the section type code of the Register;
- whether the company is predominantly mutually beneficial or not;
- the category in which the cooperative's activity is framed;
- the form of administration (srl or spa);
- the number of initial members.

The box must also be used by companies already registered in the Register which, following changes in the Register, must update the information in question by declaring their registration number in the Register and any date of amendment to the Articles of Association.

Certified incubators, start-ups and innovative SMEs

The specifications also contain operational indications to allow start-ups, innovative SMEs and certified incubators to comply with the obligation provided for by [Article 25](#), paragraph 15 of Legislative Decree 179/2012, i.e. to certify the maintenance of the possession of the requirements within 30 days of the approval of the financial statements and, in any case, within 6 months of the end of each financial year (increased to 7 in the cases referred to in [Article 2364](#), paragraph 2 of the Italian Civil Code).

For companies with the end of the financial year as of 31.12.2025, which have not yet done so, the periodic communication of maintenance of the requirements must be made by 30.6.2026, under penalty of loss of status and disapplication of the facilitated discipline ([art. 25](#) par. 16 of Decree-Law 179/2012).

Transitional period

From 4.6.2026, for a maximum period of 60 days, the Business Register will still allow the acquisition of telematic files drawn up with the previous version of the specifications, but, after this deadline, those prepared with tools that do not support the current version will be rejected.

art. 25 co. 15 DL 18.10.2012 n. 179

art. 25 co. 16 DL 18.10.2012 n. 179

Ministerial Decree 20.5.2026 Ministry of Enterprise and Made in Italy

The Quotidiano del Commercialista del 4.6.2026 - "From today telematic practices to the Business Register with new technical specifications" - Tombari

Eutekne Guides - Business and Society - "Cooperative Societies" - Vitale R. - Tombari

E. Eutekne Guides - Business and Society - "Innovative SMEs" - Tombari E. - Vitale R.

Eutekne Guides - Business and Society - "Innovative Start-ups" - Tombari E. - Vitale

R.

Eutekne Guides - Business and society - "Certified innovative start-up incubator" - Tombari E.

Protection and safety

SAFETY AT WORK

[INAIL - Calculation of insurance premiums - Minimum daily wage limits - Determination for the year 2026 \(INAIL Circ. 28.5.2026 no. 25\)](#)

With Circ. 28.5.2026 no. [25](#), INAIL has indicated the minimum daily taxable salary limits for the calculation of insurance premiums for the year 2026.

General criteria for determining the premium

To determine the ordinary insurance premium, it is necessary to consider:

- the premium rate indicated by the premium rate with reference to the insured work;
- the amount of wages.

In addition, the taxable salary on which the insurance premium is calculated is divided into:

- effective;
- conventional;
- of information.

Actual Compensation

The new minimum daily limit for the actual wages of all employees is €58.13, while the monthly limit amounts to €1,511.38.

On the other hand, wages paid to specific categories of workers, such as agricultural workers (for whom the minimum daily wage limit valid is €51.70), are not included in the adjustment of the daily minimum.

Conventional Remuneration

If the insurance premium is calculated on a conventional taxable amount, the minimum daily wage limit for the year 2026 is €32.30. This limit applies to the conventional wages of workers with a specific minimum daily wage limit, while the minimum daily wage for the generality of actual wages (€58.13) applies to the conventional wages of workers for whom there is no specific daily wage limit.

The amounts relating to conventional salaries established by law and ministerial decree are also indicated. Specifically, for workers with a *part-time* employment contract, if the normal hours are 40 hours per week, the minimum hourly wage for the year 2026 is determined as follows: $58.13 \times 6 : 40 = 8.72$.

Remuneration

Compensation is assumed only on a residual basis, where conventional and effective salaries are lacking; in particular, from 1.1.2025 the daily and monthly taxable income amount, respectively, to 68.09 euros and 1,702.23 euros.

Parasubordinate workers

The taxable base on which the premium is calculated consists of all the sums and values for any reason received in the tax period, in relation to the collaboration relationship, in compliance with the minimum and maximum annuity; from 1.1.2025, the minimum and maximum value of the monthly taxable amount amount, respectively, to 1,702.23 euros and 3,161.28 euros.

Sports employees

The remuneration to be assumed for the calculation of the insurance premium is that identified pursuant to [art. 29](#) of Presidential Decree 1124/65, i.e. the actual remuneration, with the application of the minimum and maximum pension referred to in art. 116 paragraph 3 of the same Presidential Decree. From 1.1.2025, the minimum and maximum limits of the annual taxable amount correspond, respectively, to 20,426.70 euros and 37,935.30 euros.

Self-employed workers in the entertainment industry

The taxable salary for the purposes of calculating the insurance premium corresponds to the amount of remuneration paid in the reference calendar year, in compliance with the minimum daily wage limit in force for all contributions due in the field of social security and social assistance; for 2026, this minimum daily wage limit is €58.13.

Special unit prizes

INAIL focuses on the categories of workers for whom the payment of special unit premiums is envisaged, which include:

- the owners of artisan businesses, artisan partners, family members assisting the artisan owner;
- self-employed fishermen of small-scale sea and inland water fishing;
- pupils and students of non-state schools or educational institutions of all levels;
- radiologists, medical radiology technicians and course students;
- subjects with insurance charges borne by the Fund pursuant to [Article 1](#), paragraph 312 of Law 208/2015, as they are engaged in voluntary activities for social utility purposes and in works of public utility;

- students of vocational education and training courses (VET students);
- subjects engaged in Projects Useful to the Community (PUC).

INAIL Circular 28.5.2026 no. 25

Il Quotidiano del Commercialista of 30.5.2026 - "**Salary limits established for the calculation of INAIL 2026 premiums**"

- Sylvester

Italia Oggi of 30.5.2026, p. 29 - "**INAIL premiums, the minimums rise**" - Cirioli D.

Guide Eutekne - Social security - "**INAIL insurance**" - Vazio F.

International

INTERNATIONAL CONVENTIONS

Pensions - Pensions in international relations - Territoriality criteria (replies to the ruling of the Revenue Agency 29.5.2026 nos. 112, 113 and 114)

With three answers to the ruling of 29.5.2026, the Revenue Agency returned to the criteria of territoriality of income received in relation to the cessation of a professional activity, employment and similar in transnational relationships.

ENPAM pension received as a Luxembourg resident

Answer no. [112/2026](#) examines the case of a person practicing medicine, an Italian and Luxembourg citizen, who had practiced in Italy, both at his private practice and at the ASL, and then moved to Luxembourg where he received the ENPAM pension (paid by INPS).

This income was paid against the contributions provided for members of the Register of Surgeons and Dentists and those paid in relation to a specialist outpatient activity in public health.

The Agency's clarifications are provided on the assumption of the Luxembourg residence of the person, whose pension income would be attracted to taxation in Italy, based on national criteria ([Article 23](#) paragraph 2 letter a) of the TUIR), because it is paid by a person resident in Italy (INPS).

Looking at the conventional provisions, however, the Agency notes that:

- the portion of the pension relating to the contributions provided for members of the Register and those relating to the freelance medical profession does not fall within the scope of art. 18 and 19 of the Italy-Luxembourg Treaty as it is not linked to a "cessation of employment", but to a professional activity of self-employment; art. 22 of the Treaty, with consequent exclusive taxation in Luxembourg, as the State of residence;
- the portion of the pension relating to the contributions relating to the income deriving from the outpatient activity provided at the ASL is part of the public pensions governed by art. 19 of the Convention, as it is provided by a public entity in consideration for the services rendered to the same; More specifically, given that the person receiving the public pension has dual citizenship, art. 19 par. 1 letter a), which provides for the exclusive taxation of such income in the source State (Italy, in the present case).

Pension paid under social security legislation to a resident

With answer no. [113/2026](#), the Italian Revenue Agency clarifies the territoriality criteria in the situation in which a resident of Italy receives a pension from a French pension institution (the *Casse Nationale des Industries Electriques et Gasières*, CNIEG) resulting from his or her termination of employment with EDF (*Electricité de France*). In this case, the pension qualifies as paid in application of social security legislation (since, the Agency points out, it is included in the list attached to the Amicable Agreement between the two States of 20.12.2000).

Consequently, the criterion of concurrent taxation is applied, in Italy and France, established by art. 18 par. 2 of the Convention.

Lifetime allowance received by former regional councillor residing in Tunisia

Answer no. [114/2026](#) concerns the tax treatment of the lifetime allowance paid to a resident in Tunisia following the termination of the office of regional councillor in Italy.

From the point of view of national legislation, the Agency points out that the lifetime allowances received as a result of the termination of the elective offices referred to [in art. 50](#) par. 1 letter g) of the TUIR, as income

assimilated to employment income, are not counted among those that [art. 23](#) of the TUIR considers to be produced in Italy for non-residents.

Therefore, in consideration of the fact that the lifetime allowances paid in connection with the termination of elective offices, including the allowances paid following the termination of the office of director fall within the scope of application of [art. 50](#) paragraph 1 letter g) of the TUIR, the same, if received by non-residents, are not considered to be produced in Italy and must not be subject to taxation

in Italy, regardless of what is established by the provisions of the agreement.

Therefore, the lifetime allowance received by the former regional councillor who has become resident in Tunisia should not be taxed in Italy.

Answer to the Revenue Agency ruling 29.5.2026 no.

114 Answer to the Revenue Agency ruling 29.5.2026

no. 113 Answer to the Revenue Agency 29.5.2026

no. 112

The Daily of the Accountant of 30.5.2026 - "The pension from professional activity of the non-resident is taxed only in Luxembourg" - Course

Il Sole - 24 Ore of 30.5.2026, p. 30 - "Pension in Luxembourg, Enpam quota for work in ASL taxable in Italy" - Sirocchi S.

Italia Oggi of 30.5.2026, p. 24 - "Pensions, nature transport decided" - Stancati G.

Read Highlights

TAX

REVENUE AGENCY PROVISION 3.2.2026 NO. 42022

TAX

TAX LAW IN GENERAL - SIMPLIFICATIONS - Tax risk control system
- Optional regime - Membership procedures

Art. 1 co. 1 letter e) of Legislative Decree no. 221 of 30.12.2023 inserted art. 7-bis in Legislative Decree no. 128 of 5.8.2015, providing for an optional regime for the adoption of the tax risk control system (Tax control framework, TCF), which, following the amendments made by art. 1 co. 1 letter d) of Legislative Decree 5.8.2024 no. 108, allows you to obtain benefits similar to those of collaborative compliance for sanctioning purposes.

With the Ministerial Decree of 9.7.2025, published in the Official Gazette no. 164 of 17.7.2025, the implementing provisions of the aforementioned optional regime for the adoption of the tax risk control system were issued.

In implementation of the aforementioned Ministerial Decree 9.7.2025, the Revenue Agency, with this provision:

- approved the form for joining the optional regime, with the relevant instructions for filling it in;
- defined the further application procedures of the regime, with particular regard to the competence of the offices, the methods for submitting the application and the attached documentation, as well as the preliminary activity aimed at verifying the validity requirements of the option for access to and permanence in the optional regime.

Stakeholders

The option for the adoption of a system for detecting, measuring, managing and controlling tax risk, pursuant to art. 7-bis of Legislative Decree 128/2015, can be exercised by taxpayers who do not meet the requirements to adhere to the collaborative compliance regime referred to in the previous articles. 3 - 7.

Limit on business volume or revenue

In 2026 and 2027, taxpayers who have achieved, in one of the previous three years, a turnover or revenue

of less than €500 million, a limit that will be reduced to €100 million as of 2028, can therefore exercise the aforementioned option.

Possession of the required documentation

The exercise of the option is also subject to the possession of the following documentation:

- a descriptive document of the activity carried out by the company;
- tax strategy duly approved by the management bodies prior to the exercise of the option;
- a descriptive document of the tax risk detection, measurement, management and control system adopted and its operating methods;
- map of business processes;
- map of tax risks, also with regard to the mapping of those deriving from accounting standards, identified by the tax risk control system from the time of its implementation and the controls envisaged;
- certification of the system for detecting, measuring, managing and controlling tax risk by an independent professional in possession of the requisites of integrity and professionalism.

Requirements of the tax risk control system

The exercise of the option involves the commitment to establish and maintain a system for detecting, measuring, managing and controlling tax risk:

- drawn up in accordance with the envisaged guidelines;
- certified, also with regard to its compliance with accounting standards, by an independent professional in possession of the requisites of integrity and professionalism.

The tax risk control system must be prepared and certified, with a certain date, prior to the communication of the option to the Revenue Agency.

Communication of the option to the Revenue Agency

The exercise of the option must be carried out by electronic communication to the Revenue Agency:

- using the form approved by this measure;
- attaching the aforementioned documentation;
- to be sent to the Central Directorate for Large Taxpayers and International, by certified e-mail (PEC) to the address dc.acc.cooperative@pec.agenziaentrate.it.

Checking the option

The aforementioned Office, having received the communication of the option:

- verifies that the system for detecting, measuring, managing and controlling tax risk has been prepared in a manner consistent with the envisaged guidelines and that it has been the subject of the required certification;
- may require additional documentation or corrective measures; failure to submit the documentation or the failure to implement corrective measures within six months of the request will result in the taxpayer waiving the exercise of the option;
- At the end of the preliminary activity carried out, it shall notify the taxpayer, by certified e-mail, of the outcome of the verification of the requirements for the validity of the option.

The Office also sends the communication of the results of the verification:

- to the Regional Directorates and Provincial Directorates in whose district the taxpayer's tax domicile is identified;
- to the General Command-III Department of the Guardia di Finanza.

Presentation of rulings

Taxpayers adhering to the optional regime submit requests for rulings to the competent offices.

The territorial offices responsible for the control (Large Taxpayers offices of the Regional Directorates or the Controls offices of the Provincial Directorates) will be responsible for verifying the correct application of the answers given, which are monitored by the Central Directorate for Large Taxpayers and International, in order to ensure uniformity of strategic and interpretative direction.

Duration and revocation of the option

The optional regime for the adoption of the tax risk control system has a duration of two tax periods, starting from the beginning of the tax period in which the relevant communication to the Revenue Agency is made, after which it is tacitly extended for another two tax periods.

To prevent the aforementioned tacit renewal, an express revocation must be made:

- to be communicated to the Revenue Agency using the same form provided for the option;
- before the expiry of the two-year term.

Effects of exercising the option

In the event of exercising the option to adopt the tax risk control system:

- Except in cases of tax violations characterized by simulated or fraudulent conduct, administrative sanctions do not apply for violations relating to tax risks communicated in advance with
- I ask the competent territorial offices of the Revenue Agency, before the submission of the tax returns or before the expiry of the relevant tax deadlines, provided that the conduct of the taxpayer corresponds exactly to that represented during the ruling;
- except in cases of tax violations characterized by simulated or fraudulent conduct or dependent on the indication in the annual returns of non-existent liabilities, to violations of tax rules dependent on tax risks communicated to the Revenue Agency through the submission of a ruling request, provided that the conduct of the taxpayer is

exactly corresponding to that represented at the time of the ruling, the criminal provisions on unfaithful declaration referred to in art. 4 of Legislative Decree 74/2000.

Control System Update

If, during the period of validity of the option, organisational changes occur such as to require the overall updating of the integrated system for detecting, measuring, managing and controlling tax risks, a new certification must be produced.

Verification of the possession of the requirements

The Revenue Agency, when checking the taxpayer's tax position, verifies the possession of the requirements for exercising the option.

The finding of the lack or failure to meet the requirements for exercising the option, or the failure to comply with the required duties, will result in the forfeiture of the aforementioned sanctioning benefits, from the beginning of the tax period in which the requirements ceased.