

# THE WEEK IN BRIEF

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## DIRECT TAXES

### Employment income - Determination of income - Employment performed abroad - Conventional wages for 2026 (Ministerial Decree 29.5.2026)

With the Ministerial Decree [of 29.5.2026](#) - published in the *Official Gazette* 11.6.2026 no. 133 - the Ministry of Labour and Social Policies defined for the year 2026 the conventional wages applicable to Italian workers working abroad, provided for in [art. 4](#) of Decree-Law 317/87.

Conventional wages are relevant for the purposes of:

- fiscal;
- contributions.

#### *Tax relevance*

Conventional wages are relevant for the purposes of determining employment income pursuant to [art. 51](#) par. 8-bis of the TUIR.

The provision provides, by way of derogation from the provisions of paragraphs 1 to 8 above, that the income from employment, provided abroad on a continuous basis and as the exclusive object of the relationship by employees who stay in the foreign State for a period of more than 183 days over a period of 12 months, is determined on the basis of conventional wages defined annually by decree of the Minister of Labour. In essence, conventional wages replace the wages actually paid.

The worker, while carrying out his work abroad, according to [art. 2](#) of the TUIR, must continue to be qualified as a tax resident in Italy and must have entered into a specific contract that provides for the performance of the service exclusively abroad or that the employee is placed in a special "foreign role" (C.M. no. [207/2000](#), § 1.5.7).

With regard to the scope of application, it has been clarified that the tax regime constituted by the application of conventional wages also applies:

- if the work is carried out in more than one foreign country (DRE Emilia Romagna ruling no. [909-4/2019](#));
- for employees who, within a period of 12 months, stay in the foreign country for a period of more than 183 days, returning to Italy to their home once a week ([art. 1](#) para. 98 of Law 207/2024).

This tax regime does not apply:

- to the employee on business trips (lacking the requirement of continuity and exclusivity of the work activity abroad);
- to the employee who works in a State with which Italy has entered into an agreement for the avoidance of double taxation that provides for the taxation of employment income exclusively in the foreign country;
- to employment income received by seafarers embarked on ships.

#### *Relevance for contribution purposes*

Conventional wages are also relevant for the purposes of calculating the contributions due for compulsory insurance for Italian workers who work:

- abroad in non-EU countries with which social security agreements are not in force;
- in States with social security agreements, in relation to insurance not covered by existing agreements.

#### *Calculation of the 183-day period*

The period of 183 days of actual stay abroad does not necessarily have to be continuous, but it is sufficient for the worker to work abroad for a minimum of 183 days over a 12-month period. The expression "over a period of twelve months" refers to the worker's stay abroad established in the employment contract, which may also provide for a period straddling two calendar years, and not to the tax period (C.M. no. [207/2000](#), § 1.5.7). Holidays, weekly rest periods and other non-working days are included in the calculation, regardless of where they are spent.

### ***Deductibility of contributions***

Contributions paid in the foreign country in compliance with legal provisions for income determined with conventional wages are deductible from total income (answer to the ruling of the Revenue Agency no. [5/2026](#)).

### ***Conventional wages***

Conventional wages are divided in relation to:

- to the productive sector (industry; construction industry; road transport and freight forwarding; credit; insurance; trade and tertiary sector; air transport; agriculture; film industry; entertainment; crafts); specific conventional salaries are also provided for the journalistic sector;
- the qualification (blue-collar workers, white-collar workers, middle managers, managers);
- to salary bands.

The decree also provides that, in the event of hiring, termination of the employment relationship, transfer to or from abroad, during the month, conventional wages are divisible by 26 days.

### ***Salaries paid before the issuance of the relevant Ministerial Decree***

For salaries paid before the entry into force of the Ministerial Decree [of 29.5.2026](#), reference had to be made to the Ministerial Decree [of 16.1.2025](#) (relating to 2025), subject to subsequent adjustment (Revenue Agency circ. no. [7/2001](#), § 7.4).

art. 51 co. 8 bis DPR 22.12.1986 n. 917

Ministerial Decree 29.5.2026 Ministry of Labour and Social Policies

*Il Quotidiano del Commercialista del 12.6.2026 - "Conventional salaries established for the year 2026" - Negro - Silvestro*

*Eutekne Guides - Direct Taxes - "Work abroad" - Odetto G.*

## **DIRECT TAXES**

**IRES - Depreciation - Tangible assets - Super-depreciation and hyper-depreciation - Hyper-depreciation pursuant to Law 199/2025 - Implementing provisions (Ministerial Decree 7.5.2026) and deadlines for opening the GSE platform (Ministerial Decree 10.6.2026) - Publication on the MIMIT website**

With reference to the new hyper-depreciation pursuant to [Article 1](#), paragraphs 427 - 436 of Law 199/2025, on 11.6.2026 the following were published on the MIMIT website:

- the Ministerial Decree [of 7.5.2026](#), containing the relevant implementation methods;
- the Ministerial Decree [of 10.6.2026](#) which, in implementation of art. 5 of the Ministerial Decree of 7.5.2026, defined the terms of opening the platform and approved the communication models.

### ***Procedure for accessing the facility***

The procedure for accessing the facility, defined by art. 3 of Ministerial Decree 7.5.2026, provides for three main communications:

- prior communication;
- a communication confirming the investment;
- a completion communication.

Failure to send these communications, within the terms and in the manner provided, will result in the failure to complete the procedure for the use of hyper-depreciation.

### ***Prior communication***

The company must first of all send one or more prior communications for each production facility to which the investments refer, indicating, inter alia:

- the identification data of the company and the production structure (as defined by the Ministerial Decree);
- the type and amount of investments in tangible and intangible assets referred to in Annexes IV and V to Law no. [199/2025](#), as well as the expected date of interconnection;
- the type and amount of investments in goods for self-production and self-consumption from renewable energy sources, as well as the expected date of entry into operation;

- of the data relating to the application of the increase in depreciation rates and financial lease payments.

#### **Confirmation communication**

For each prior communication, within 60 days of the notification of the positive outcome communication sent by the GSE, the company shall send the relevant communication confirming the investment, indicating the date and amount of the payment relating to the last instalment of the advance payment for reaching 20% of the acquisition cost of each asset, containing the identification data of the invoices relating to the eligible costs. For *leased* goods, the payment of quotas for the achievement of 20% is satisfied with the stipulation of the *leasing* contract and the commitment made with the supplier of the lessor company with the signing of the purchase order.

The confirmation communication may not relate to investments in assets other than or of an amount greater than those covered by the prior communication transmitted.

#### **Notice of completion**

Upon completion of the investments, once the interconnection of tangible and intangible assets 4.0 has taken place, and in any case by 15.11.2028, the company shall send one or more completion communications referring to one or more assets subject to the same confirmation communication. These communications are accompanied by certificates of possession of the required documentation, i.e. the sworn technical report (without any exclusion) and the accounting certification.

#### **Opening methods and deadlines for the submission of main communications**

According to Ministerial Decree [10.6.2026](#):

- communications must be submitted exclusively through the electronic system for the management of the measure available in the appropriate "Customer Area" section of the GSE website ([www.gse.it](http://www.gse.it)), accessible via SPID/CIE, using the forms and compilation instructions made available;
- from 12.00 noon on 12.6.2026 it is possible to submit only preventive communications, using the forms and compilation instructions made available;
- With a subsequent directorial decree, the possibility of submitting 20% confirmation communications and completion communications will be activated.

#### **Periodic monitoring communications**

Two other periodic communications are then required for monitoring.

Starting from the first prior communication sent and until the end of the benefit, each company is required to send:

- by 20 January of each year, a periodic communication containing information on the investments made, the cost incurred and the expected use of the benefit;
- by the following 30 June, a supplementary communication to the previous one containing the relevant amortization plan, indicating the portions relating to the incentive charged in each financial year.

art. 1 co. 427 L. 30.12.2025 n. 199

Ministerial Decree 10.6.2026 Ministry of Enterprise and

Made in Italy Ministerial Decree 7.5.2026 Ministry of

Enterprise and Made in Italy

*The Accountant's Daily* of 12.6.2026 - "**Preventive communications for hyper-depreciation are underway**"

- *Alberti*

*Italia Oggi* of 12.6.2026, p. 30 - "**Hyper-depreciation, yes late**" - *Pagamici B. Guide*

*Eutekne - Direct Taxes* - "**Hyper-depreciation**" - *Alberti P.*

## **SUBSTITUTE TAXES**

Substitute tax on performance bonuses - Increase in the taxable ceiling to 5,000.00 for the years 2026 and 2027 - Novelty of Law 199/2025 (Budget Law 2026) - Applicability to the bonus paid in the form of a company benefit (res. Revenue Agency 9.6.2026 n. 22)

With resolution 9.6.2026 no. [22](#), the Revenue Agency provided clarifications to the questions received regarding the changes made by [art. 1](#) co. 9 of Law 199/2025 (2026 Budget Law) to the detaxation of performance bonuses.

### ***Characteristics of the facilitated regime***

Article [1](#), paragraph 182 et seq. of Law 208/2015 introduced a tax relief consisting in the application of a substitute tax for IRPEF and regional and municipal surcharges of 10%, and within the limit of € 3,000.00 gross (€ 4,000.00 for workers involved in the organisation of work for sums paid in execution of collective agreements entered into before 24.4.2017), on the sums disbursed by way of:

- performance bonus;
- profit sharing.

The tax relief applies to workers in the private sector with an employment contract, holders - in the year prior to that in which the eligible sums are received - of an employment income not exceeding € 80,000.00 (unless expressly waived by the worker).

In order to be tax-free, the sums in question must be paid in execution of territorial or company collective agreements referred to in [art. 51](#) of Legislative Decree 81/2015, i.e. stipulated by comparatively more representative trade union associations at national level, or company collective agreements stipulated by RSAs or RSUs. In the absence of RSA/RSU, the company can:

- implement the sector's territorial collective agreement or, failing that, the territorial agreement that he/she considers most adherent to his/her reality (Revenue Agency circ. no. [5/2018](#));
- apply the substitute tax on performance bonuses paid by virtue of company collective agreements entered into with the territorial branches of the workers' trade unions that are comparatively more representative at national level, even if external to the company (answer to the ruling from the Revenue Agency no. [176/2021](#)).

These contracts must also be filed electronically at the headquarters of the competent Labour Inspectorate for the territory, within 30 days of signing.

### ***News of Law 199/2025 on the rate and maximum amount eligible***

Article [1](#), paragraphs 8 and 9 of Law 199/2025 has:

- the reduction of the substitute tax rate to 1% and the increase of the maximum allowable limit to 5,000.00 euros for the years 2026 and 2027 are envisaged;
- limited to 2025 only, the reduction to 5% of the substitute tax rate (reduction provided for by [Article 1](#), paragraph 385 of Law 207/2024, initially for the three-year period 2025-2027).

### ***Convert your award into a benefit***

[Article 1](#), paragraph 184 of Law 208/2015 recognises the possibility for the worker to choose whether to obtain the bonus in cash or in kind, providing that, in any case, the *benefits* referred to in [Article 51](#), paragraphs 2 and 3, last sentence, of the TUIR do not suffer any taxation, within the limits provided for therein.

The income irrelevance of *benefits* used in lieu of bonuses or profits paid to employees is subject to the following limits (Revenue Agency circ. no. [28/2016](#), § 3.1):

- the maximum amount of sums subject to substitute tax;
- the amounts established for these utilities by the aforementioned paragraphs of [art. 51](#) of the TUIR.

### ***Applicability of the limit of € 5,000.00 to the bonus converted into benefits***

Interpretative doubts have been raised about the applicability of the new limit of € 5,000.00 in the event of an option, by the worker, to replace the bonus in one of the forms of company *benefit*.

In particular, the doubt concerns the lack of reference to paragraph 184 of [art. 1](#) of Law 208/2015 by [art. 1](#) paragraph 9 of Law 199/2025. The aforementioned paragraph 9, in temporarily modifying the substitute tax rate and the annual taxable limit admitted to the substitute taxation regime for 2026 and 2027, in fact only mentions paragraph 182.

In this regard, the Revenue Agency observes that paragraph 184, in allowing the choice between a cash or in-kind bonus, refers to the rules on the substitute tax on productivity bonuses and on the sums paid as profit sharing, expressly referring to paragraphs 182 et seq. Therefore, on the basis of a logical-systematic reading of the provisions, the Agency considers that, even in the event that the worker opts for the payment of the bonus in the form of a company benefit, the new taxable limit of € 5,000.00 provided for by Law no. [199/2025](#).

art. 1 co. 182 L. 28.12.2015 n. 208

art. 1 co. 9 L. 30.12.2025 n. 199

Revenue Agency Resolution 9.6.2026 no. 22

*Il Quotidiano del Commercialista* of 10.6.2026 - "**Limit of 5,000 euros for the substitute applicable to the bonus in the form of a benefit**" - *Silvestro*

*Il Sole - 24 Ore* of 10.6.2026, p. 36 - "**Bonuses converted into welfare exempt up to 5 thousand euros**" -

*Valsiglio C. File n. 476.13 in Update 2/2026* - "**Detaxation of performance bonuses**" - *Silvestro*

*Eutekne Guides - Direct Taxes* - "**Tax exemption of performance bonuses**" - *Silvestro D.*

## LOCAL TAXES

IRAP - Determination of the taxable amount - Carrying out business activities - Income and expenses relating to derivative contracts for hedging purposes - Irrelevant (Cass. 10.6.2026 no. 18954)

With the judgment of 10.6.2026 no. [18954](#), the Court of Cassation examines the treatment, for the purposes of determining the IRAP taxable base, of income and expenses relating to a derivative contract of commodity swaps. The case under judgment concerns a corporation which, at the same time:

- markets oil and related refined products;
- prepares the financial statements in accordance with national accounting standards;
- calculates the value of net production according to the provisions provided for industrial, commercial and service companies (pursuant to [Article 5](#) of Legislative Decree 446/97).

### *Notion of derivative*

A derivative is a financial instrument or other contract that has the following three characteristics ([Art. 2426](#) par. 2 of the Italian Civil Code and OIC document [32](#), § 11):

- its value varies as a result of changes in a given interest rate, price of financial instruments, price of commodities, exchange rate, price or interest rate index, credit rating or credit index or other variable (so-called "underlying"), provided that, in the case of a non-financial variable, this variable is not specific to one of the contractual counterparties;
- does not require an initial net investment or requires an initial net investment that is less than would be required for other types of contracts from which a similar response to changes in market factors would be expected;
- it is settled at a future date.

Pursuant to [Article 2426](#), paragraph 3 of the Italian Civil Code, derivatives are also considered to be those linked to commodities that give one or the other contracting party the right to proceed with the settlement of the contract in cash or through other financial instruments, except in the case where the following conditions occur at the same time:

- the contract has been concluded and is maintained to meet the needs of the company that draws up the balance sheet for the purchase, sale or use of the goods;
- the contract has been intended for this purpose since its conclusion;
- it is expected that the contract will be performed by delivery of the goods.

### *Accounting treatment*

For accounting purposes, changes in the *fair value* of derivative financial instruments are recognised in the Income Statement in section "D) Impairment of financial assets and liabilities".

In particular, the following are included in item "D.18.d) - Revaluations of derivative financial instruments" (§ 33):

- positive changes in the *fair value* of non-hedging derivatives taken into account at the next measurement and at the time of derecognition of the derivative;
- gains from the ineffective component of the hedge as part of a cash flow hedge;
- positive changes arising from the measurement of the hedged item and positive changes arising from the measurement of the hedging instrument under a *fair value hedge*;
- the positive change in the time value of an option or *forward*.

Item "D.19.d) - Write-downs of derivative financial instruments" includes (§ 34):

- negative changes in the *fair value* of non-hedging derivatives taken into account at the subsequent measurement and at the time of derecognition of the derivative;
- losses arising from the ineffective component of the hedge as part of a cash flow hedge;

- negative changes arising from the measurement of the hedged item and negative changes arising from the measurement of the hedging instrument under a *fair value hedge*;
- the negative change in the time value of an option or *forward*.

Changes in the *fair value* of the effective component of cash flow hedging derivatives are recognised in item "A.VII - Reserve for hedging transactions of expected cash flows". The aforementioned reserve must be considered net of deferred tax effects (document OIC [32](#), § 29).

#### *Orientation of the Supreme Court*

The judges of legitimacy exclude that the use of the derivative as a "hedge" against the risk of price fluctuations can change its nature and function. Only if it is subsequently settled through the physical delivery of the asset (as in the case of commodity options), "*the derivative ceases to be such and is attracted to the characteristic management of the company*", giving rise to a real sale, with movement of goods.

Therefore, the negative differential of a swap financial contract (which implies a mere settlement of a financial nature and not also the delivery of goods), even if concluded for hedging purposes, is not relevant for the purposes of determining the IRAP taxable base, since it is, in any case, a financial expense excluded from tax (pursuant to [Article 5](#), paragraph 1 of Legislative Decree 446/97).

#### *Guidance of the Revenue Agency*

The Italian Revenue Agency, with the answer to ruling no. [249](#), had already ruled that the income and expenses deriving from the valuation and implementation of the "*physically settled*" forward purchase and sale contracts of energy and gas, which were part of the trading portfolio of the applicant company, were irrelevant. In particular, in the opinion of the Tax Authorities, the income and expenses deriving from the valuation and implementation of the contracts in question, as they are recognised in the income statement in items D.18.d and D.19.d, do not contribute to the formation of the IRAP taxable base determined pursuant to [art. 5](#) of Legislative Decree 446/97.

According to the Agency, different conclusions could not be reached even by invoking the so-called principle of correlation (pursuant to [Article 5](#), paragraph 4 of Legislative Decree 446/97), since no correlation can be identified, specifically, between non-homogeneous income components such as:

- on the one hand, those of a financial nature accounted for in Section D of the Income Statement in accordance with OIC 32;
- on the other hand, those of a characteristic nature generated by the purchase and sale of the *commodities* underlying the financial instruments subject to the application.

Also in light of the position of the Supreme Court, the content of the previous answer of 24.4.2020 no. [121](#), in which it was argued, in a questionable manner, that the income and expenses deriving both from the valuation at the end of the year and from the realisation of derivatives should have contributed to the formation of the IRAP taxable base (pursuant to [to Article 5](#) of Legislative Decree 446/97), "*as representative of the characteristic activity of the applicant company*".

art. 5 Legislative Decree no. 446 of 15.12.1997

*Il Quotidiano del Commercialista* of 11.6.2026 - "**Swaps on commodities always irrelevant for IRAP purposes**" - Fornero

Cass. 10.6.2026 No. 18954

*Guide Eutekne - Irap - "Derivatives"* - Fornero L.

## DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Non-adherence to the CPB 2026-2027 - Calculation of advances with historical method for the 2026 tax period - Calculation on the basis of the 2025 income subject to the arrangement (FAQ Agenzia delle Entrate 8.6.2026)

In relation to the calculation of tax advances relating to the 2026 tax period for subjects who had joined the CPB 2024-2025, the Revenue Agency, with FAQ 8.6.2026 no. 1, specified that, regardless of the renewal of the composition for the following two-year period 2026-2027, the income actually earned in the tax periods subject to the composition is of no importance. In essence, the only tax from which

The starting point for the calculation of the 2026 advances with the historical method is the one determined on the agreed 2025 income, resulting from the appropriate lines of the declaration, as there are no recalculation obligations based on actual income.

### **General**

According to the provisions of [art. 20](#) para. 1 of Legislative Decree 13/2024, during the two-year arrangement with creditors the

Advance payments of taxes (IRPEF/IRES/IRAP) are determined according to the ordinary rules, but taking into account the agreed income and net production value.

The same rule, in paragraphs 2 and 3, lays down special provisions limited to the first year of effectiveness of the composition, in relation to which the advance payment of direct taxes and IRAP can be determined according to:

- the historical method, i.e. considering the tax determined on income or value of production relating to 2025 in the event of adherence to the CPB 2026-2027;
- or the forecasting method, i.e. considering the tax determined on the agreed income or value of production relating to 2026 in the event of adherence to the CPB 2026-2027.

If the advance payments are calculated using the historical method, it is necessary to determine and pay an increase.

### **Deposit 2026**

The following cases may occur this year:

- adherence to the CPB 2024-2025 with renewal of the CPB 2026-2027;
- adherence to the CPB 2024-2025 without renewal of the CPB 2026-2027;
- adhesion to the first CPB for the two-year period 2026-2027;
- subjects in CPB 2025-2026.

In general, in the event of the adoption of the historical method and in the absence of recalculation obligations, the first 2026 advance payment is determined by reference to the tax due for the previous tax period (2025), indicated:

- for IRPEF, in line RN34 of the INCOME PF 2026 form;
- for IRES, in line RN17 of the INCOME SC 2026 form or in line RN28 of the INCOME ENC 2026 form;
- for IRAP, in line IR21 of the IRAP 2026 return.

### **Irrelevance of actual income**

According to what was clarified by the Revenue Agency with FAQ 8.6.2026 no. 1, even in the absence of adherence to the CPB 2026-2027, in the determination of the 2026 advances, the income actually earned in the tax periods subject to the arrangement (resulting from line CP10) is not relevant.

In essence, the only tax from which to start for the calculation of the 2026 advances with the historical method is the one determined on the agreed 2025 income (therefore already adjusted for the extraordinary components and net of any portion subject to the CPB substitute tax) resulting from the RN/IR table of the return.

art. 20 Legislative Decree no. 13 of 12.2.2024

FAQ Agenzia Entrate 8.6.2026

*The Accountant's Daily of 10.6.2026 - "For advances in the CPB, the actual income is not relevant" - Girinelli - Rivetti*

*Il Sole - 24 Ore of 10.6.2026, p. 34 - "Advances, the calculation always on agreed income" - Gavelli G.*

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

Work

## **SUBORDINATE EMPLOYMENT**

Facilitated hiring - 2026 women's bonus, 2026 youth bonus and 2026 SEZ bonus - Application for admission - Availability (INPS messages 11.6.2026 nos. 1966, 1968 and 1970)

With the messages 11.6.2026 nos. [1966](#), [1968](#) and [1970](#), INPS announced that employers can submit an application for admission to the *women, youth and SEZ 2026 bonuses, introduced by Legislative Decree 62/2026*. At the same time, the Social Security Institute has dictated the operating instructions for the compilation of the UniEmens flows.

#### **Women's bonus 2026**

The 2026 women's bonus pursuant to [Article 1](#) of Decree-Law 62/2026 consists of an exemption from paying 100% of contributions

social security payable by private employers for the permanent hiring, carried out from 1.1.2026 to 31.12.2026, of disadvantaged and very disadvantaged women, according to the definition in EU Commission Regulation 17.6.2014 no. [651](#).

#### **Youth bonus 2026**

The 2026 youth bonus pursuant to [Article 2](#) of Decree-Law 62/2026 consists of an exemption from the payment of 100% of social security contributions payable by private employers for permanent hires, made from 1.1.2026 to 31.12.2026, of young people who, on the date of hiring, have not reached the age of 35 and are disadvantaged or very disadvantaged, according to the definition in EU Commission Regulation 17.6.2014 no. [651](#).

#### **Bonus SIX 2026**

The SEZ 2026 bonus pursuant to [Article 3](#) of Decree-Law 62/2026 consists of the exemption from the payment of 100% of social security contributions payable by private employers for permanent hiring, carried out from 1.1.2026 to 31.12.2026, of workers at a headquarters or production unit located in one of the Regions of the Special Economic Zone for Southern Italy - Single SEZ (Abruzzo, Basilicata, Calabria, Campania, Marche, Molise, Puglia, Sicily, Sardinia and Umbria).

The contribution exemption is due in the case of hiring individuals who, on the date of hiring:

- are at least 35 years of age;
- have been unemployed for at least 24 months.

The exemption is granted exclusively in favor of private employers who employ up to 10 employees in the month of hiring.

#### **Application for admission**

The form to be used can be found on the INPS website, in the section called:

- "Facilitation Portal (formerly DiResCo) - 2026 Women's Bonus", for the 2026 women's bonus pursuant to [Article 1](#) of Decree-Law 62/2026;
- "Portal of Facilitations (formerly DiResCo) - Youth Bonus 2026", for the 2026 youth bonus pursuant to [Article 2](#) of Decree-Law 62/2026;
- "Facilitation Portal (formerly DiResCo) - SEZ Bonus 2026", for the SEZ bonus 2026 pursuant [to Article 3](#) of Decree-Law 62/2026.

#### **Flussi UniEmens**

INPS provides the operating instructions for the compilation of UniEmens flows from July 2026, with reference to all the social security management concerned.

To display the 2026 women's bonus:

- pursuant to [Article 1](#), paragraph 1 of Decree-Law 62/2026, up to a maximum amount of €650.00 on a monthly basis per worker, employers authorised to benefit from the measure must enter the new value "ED26" in the "Causal Code" element;
- pursuant to [Article 1](#), paragraph 2 of Decree-Law 62/2026, up to a maximum amount of €800 on a monthly basis per worker, for the recruitment of very disadvantaged or disadvantaged women residing in the Regions of the single SEZ, eligible for funding under the European Union Structural Funds, employers authorized to benefit from the measure must enter the new value "EDZS" in the "Causal Code" element.

To display the 2026 youth bonus:

- pursuant to [Article 2](#), paragraph 1 of Decree-Law 62/2026, up to a maximum amount of €500.00 on a monthly basis per worker, employers authorised to benefit from the measure must enter the new value "EG26" in the "CausalCode" element;
- pursuant to [Article 2](#), paragraph 3 of Decree-Law 62/2026, up to a maximum amount of €650.00 on a monthly basis per worker, for recruitment in a headquarters or production unit located in the regions of the single SEZ, employers authorized to benefit from the measure must enter the new value "EGZS" in the element "Causal Code".

To display the SEZ 2026 bonus pursuant to [Article 3](#) of Decree-Law 62/2026, up to a maximum amount of €650.00 on a monthly basis per worker, employers authorized to benefit from the measure must enter the new value "EZE1" in the "CausalCode" element.

For all incentives, INPS specifies that the "InfoAggcausaliContrib" section must be repeated for all months of arrears and that the valuation of the "YearMonthRef" element, with reference to previous months (from January 2026 and up to the month prior to the current month's exposure), must be carried out exclusively in the UniEmens flows pertaining to the months of July, August and September 2026.

art. 2 DL 30.4.2026 n. 62

art. 3 DL 30.4.2026 n. 62

INPS Message 11.6.2026 no. 1970

INPS Message 11.6.2026 no. 1966

INPS Message 11.6.2026 no. 1968

*Il Quotidiano del Commercialista* of 12.6.2026 - "**The application forms for the women, youth and SEZ 2026 bonuses are available**" - *Silvestro*

*Il Sole - 24 Ore* of 12.6.2026, p. 35 - "**The hiring bonuses of the May Day decree are usable**" - *Maccarone G. - Prioschi M.*

*Eutekne Guides - Social Security* - "**Facilitated hiring - Incentive for hiring women**" - *Gallo B.*

*Eutekne Guides - Social Security* - "**Facilitated hiring (no longer in force) - Hiring incentive under 35 DL 60/2024**" - *Silvestro D.*

*Eutekne Guides - Social Security* - "**Facilitated hiring (no longer in force) - Hiring incentive over 35 DL 60/2024**" - *Silvestro D.*

## Real estate

### LAND REGISTRY

Real estate units affected by building interventions - Obligation to update the cadastral - Prerequisites (res. Revenue Agency 5.6.2026 n. 21)

With res. 5.6.2026 no. [21](#), the Revenue Agency has provided some indications regarding the cadastral updating obligations that exist for cadastral holders (owners or holders of real rights of enjoyment) in relation to properties subject to building interventions.

#### *Tax relevance of cadastral updating*

In this regard, it should first of all be remembered that the obligation to update the cadastral tax is also particularly important for tax purposes, taking into account that the change in the income, and possibly also in the cadastral class and category of the property, affects the determination of the income of the buildings or the IMU, but also, for example, on the determination of registration, mortgage and cadastral taxes with regard to the sale of real estate for residential use for which the rule of the so-called "price value" pursuant to [Article 1](#), paragraph 497 of Law 266/2005.

#### *Scope of the clarifications*

It should be noted, by way of introduction, that the scope of application of the clarifications brought by Res. 21/2026 on the obligations of cadastral updating should not be limited to properties subject to *superbonus interventions* pursuant to [art. 119](#) of Decree-Law 34/2020, for which the Tax Administration has sent compliance letters in the event of failure to submit cadastral update deeds by the obliged parties, pursuant to [art. 1](#) co. 86 and 87 of Law 213/2023 and provv. Revenue Agency 7.2.2025 n. [38133](#).

In fact, as for properties subject to *superbonus* interventions, the same cadastral updating obligations are also envisaged for buildings affected by interventions subsidized with other "construction" deductions or not subsidized with any deduction (if the conditions are met), as are the criteria for classification and consequent determination of the cadastral income of the properties subject to intervention.

Therefore, the clarifications made by res. 21/2026 regarding the circumstances that give rise to the obligation to update the cadastral are valid for all building interventions.

### ***Prerequisites for the obligation to update the cadastral register***

According to res. [21/2026](#), the obligation to update the cadastral register, pursuant to [art. 17](#) and [20](#) of RDL 652/39:

- it certainly arises if, as a result of the building interventions, there is a change in the destination, consistency and typological or distributive characteristics of the real estate unit, as well as in the conformation and shape;
- Outside of the aforementioned circumstances, the obligation to update the cadastral data may arise whenever there are interventions that determine an appreciable change in the qualitative and functional level of the property, such as to affect its earning capacity (such as, for example, for energy efficiency interventions on the building envelope or the installation of the lift).

In particular, the resolution recalls that, in order to identify the category, class and consistency of the building (so-called classification), it is necessary to compare the characteristics of the same with other units present in the same territorial context, having similar characteristics, as provided for by [art. 8](#) of RDL 652/39 and [art. 61](#) of Presidential Decree 1142/49.

### ***Increase in plant equipment***

Some clarifications are made by the practice document regarding the expansion of the plant equipment serving the real estate unit. To verify whether there is an obligation to update the cadastral with these interventions, it is necessary to compare the cadastral value *before* the intervention with that which the real estate unit would assume after the intervention (to be determined according to the technical indications reported in the practice document).

The Revenue Agency therefore notes that, in the case of interventions of mere expansion of the plant equipment, it is necessary to redetermine the classification and cadastral income if these interventions involve an appreciable increase in profitability within the current cadastral estimation system.

Res. [21/2026](#) specifies that:

- if the expansion of the plant equipment is the result of several interventions, also carried out at different times, the value of the installed systems to be taken into consideration for the purposes of this assessment is the overall value corresponding to the current equipment of the real estate unit (net of any interventions already considered for the attribution of the income currently in place);
- when new systems are installed to serve more than one building unit, the share of value referred to it must be taken into consideration for each unit affected by the intervention.

In the presence of interventions other than the mere expansion of the plant equipment, the Revenue Agency still needs an overall technical-estimative assessment of the increase in profitability.

### ***Content of the cadastral update declaration***

The Revenue Agency's re. no. [21/2026](#) also provides some guidance on how to draw up the update declarations produced through the DOCFA IT procedure pursuant to Ministerial Decree [701/94](#) relating to building interventions, specifying that the technical report must comprehensively report:

- the description of the building interventions carried out;
- the list of new plants installed and their significant characteristics (e.g., the nominal power of photovoltaic plants and related storage systems).

art. 1 co. 86 L. 30.12.2023 n. 213

art. 1 co. 87 L. 30.12.2023 n. 213

art. 17 RDL 13.4.1939 n. 652

Revenue Agency Resolution 5.6.2026 no. 21

*The Accountant's Daily* of 6.6.2026 - "**Same cadastral updating obligations for all building interventions**" - Magro

*Italia Oggi* of 6.6.2026, p. 22 - "**The Superbonus inflates the income**" - Angeli C.

*Guide Eutekne - Direct Taxes* - "**Cadastral income**" - Magro L. - Zeni A.

*The Accountant's Daily* of 11.10.2024 - "**On the Land Registry usual traffic jam of misunderstandings and fears**" - Zanetti - Zeni

*Il Quotidiano del Commercialista* of 8.2.2025 - "**Notices for spontaneous fulfillment on properties with superbonus defined**" - Magro

# Read Highlights

## PROTECTION AND SAFETY

Prime Ministerial Decree 30.1.2026

### **PROTECTION AND SAFETY**

**ENVIRONMENT - Environmental statement - Approval of the new MUD model - Deadline for submission in 2026**

In implementation of Law no. 70 of 25.1.94, this Prime Ministerial Decree approves the new single model of environmental declaration (MUD), with the relevant compilation instructions, to be used in place of the one approved by the Prime Ministerial Decree of 29.1.2025 (published in the Official Gazette no. 49 of 28.2.2025).

The approval of a new MUD model was necessary in order to be able to acquire data relating to waste from all categories of operators, in implementation of the most recent legislation.

#### ***Effective date***

The new MUD form must be used by interested parties for the submission of environmental declarations relating to 2025 and subsequent years.

#### ***Presentation methods***

The MUD form must be submitted:

- to the competent Chamber of Commerce for the territory;
- in general, by electronic submission with digital signature;
- or, where applicable, by sending by certified e-mail (PEC) the forms generated by the compilation system, signed by the declarant on the paper form and transformed into an attachment in PDF file.

#### ***Submission deadline***

In general, the MUD form must be submitted by 30 April of the year following the reference year.

However, art. 6 paragraph 2-bis of Law no. 70 of 25.1.94 establishes that, if it becomes necessary to make changes and additions to the MUD form in the year following the reference year, the deadline for submitting the form is set at 120 days from the date of publication in the Official Gazette of the decree of the President of the Council of Ministers approving the new model.

Therefore, since this Prime Ministerial Decree, which approved the new MUD model, was published in the Official Gazette of 5.3.2026, the MUD form relating to the year 2025 must be submitted within 120 days of that date, i.e. by 3.7.2026.