THE WEEK IN BRIEF

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News

Extraordinary transactions

SALE OF A COMPANY

Civil law aspects - Liability of the transferee for debts relating to the transferred company - Registration in the compulsory accounting books - Necessity (Cass. 16.6.2026 no. 20054)

The Supreme Court, with order no. 20054, ruled on the issue of the requirements necessary for the onset of joint liability on the part of the transferee in relation to the debts of the commercial company transferred prior to the transfer.

The present case

In the present case, following the sale of the business and the cessation of the transferor company, the main creditor, two professionals (an architect and an engineer) had taken legal action against the newly established transferee for an order to pay the fees deriving from the work contract stipulated with the former. The victory obtained in the first instance by the professionals had been overturned on appeal because, for the territorial Court, the lack of proof regarding the registration of the debts activated in the compulsory accounting books of the transferred company constituted an insurmountable limit with respect to the configuration of a joint liability on the part of the transferee company pursuant to art. 2560 paragraph 2 of the Italian Civil Code: the rule in question establishes, in fact, that in the transfer of a commercial business, the purchaser of the business is liable for debts prior to the transfer, jointly and severally with the seller, only if they appear in the mandatory accounting books.

The losing creditors had, therefore, appealed against the judgment of appeal to the Court of Cassation, complaining of the failure of the Court of Appeal to take into account the fact that the purchasing company was, in reality, perfectly aware of the existence of the debt prior to the transfer.

According to the applicants, the transaction carried out was, moreover, fraudulent, as the transferee, with its conduct, had in fact deceived the professionals for the sole and exclusive purpose of evading the payment of their ascertained credit.

Irrelevance of knowledge of the previous debt not resulting from the obligatory accounting books of the transferor

To answer the question submitted to its examination, the Supreme Court has, first of all, recalled the traditional jurisprudential orientation according to which art. 2560 par. 2 of the Italian Civil Code is an exceptional rule that is not susceptible to analogical interpretation and, therefore, must be interpreted in a restrictive and rigorous manner. In particular, according to this thesis, it must be stated that, in terms of the transfer of a business, the coexistence of antagonistic interests belonging to different parties (transferee, creditors of the transferor, creditors of the transferee) entails, for the purposes of liability *pursuant* to Article 2560 paragraph 2 of the Italian Civil Code, the necessary registration of the business debt in the mandatory accounting records. On the other hand, the data of the *aliunde knowledge* of the debt acquired by the transferee is irrelevant (among many, Cass. 26.5.2025 no. 14020).

Thesis of the necessary subjective otherness of the owners of the transferred company

In Ordinance no. 20054/2026 , the thesis is also taken into account, affirmed as *obiter dictum* by judgment no. 5054/2017 of the United Sections of the Supreme Court, according to which the rule referred to in paragraph 2 of art. 2560 of the Italian Civil Code (aimed at limiting the joint liability of the purchaser only to business debts prior to the transfer recorded in the accounting books) in order to operate requires "*an effective subjective alterity of the owners of the company*".

In essence, the scope of application of art. 2560 par. 2 of the Italian Civil Code should be limited only to cases in which there is an actual subjective otherness of the parties to the transfer of the business, with the exclusion of cases where, on the other hand, there is a persistent substantial, albeit not formal, subjective identity of the contracting parties.

This last hypothesis of substantial subjective identity occurs, in particular, when:

- the transferee of the company is nothing more than the product of a subjective transformation of the transferor, with the consequent continuation of all legal relationships between one and the other (as in the case of transformation, even heterogeneous, of the legal form of the subject *pursuant to* Article 2498 et seq. of the Italian Civil Code);

- the natural person, owner of a sole proprietorship, transfers the business to a single-member company owned by the same natural person.

The Court's solution in the case of the transfer of the business to a newly established company

After giving an account of the interpretative guidelines on the subject, the Supreme Court observed that, in the specific case at issue, the transfer of a business unit from a transferor corporation to a newly established company was highlighted, which is why, since the requirement of the substantial subjective otherness of the owner was met, art. 2560 paragraph 2 of the Italian Civil Code, with the consequent limitation of the liability of the transferee only to previous debts resulting from the compulsory accounting books.

Ordinance no. Finally, 20054/2026 clarified that the possible only apparent or fraudulent nature of the subjective otherness of the contractual parties does not involve the application of art. 2560 of the Italian Civil Code, but relates only to the sale transaction, against which the prejudiced creditors can assert their rights with ordinary remedies of a general nature, such as the ordinary revocatory action and the action for damages.

Article 2560 of the Italian Civil Code

Il Quotidiano del Commercialista of 17.6.2026 - **"Liability of the transferee of the company limited to debts recorded in the accounting books"** - *Novella*

Cass. SS. UU. 28.2.2017 n. 5054

Il Quotidiano del Commercialista of 28.5.2025 - **"The transferee is liable for the debts of the transferred company only if they appear in the accounting books"** - *Pasquale*

Cass. 26.5.2025 No. 14020

Cass. 16.6.2026 n. 20054

Tax

DIRECT TAXES

Other income - Capital gains - Redetermination of the tax cost of shareholdings - Transformation from a professional association to STP - Tax neutrality for the tax cost of shares (answer to the Revenue Agency ruling 15.6.2026 no. 123)

In view of the answer to the ruling of the Revenue Agency 15.6.2026 no. 123, applying the principle of fiscal neutrality enshrined in art. 177-bis of the TUIR, the redetermined value pursuant to art. 5 of Law 448/2001 of the shares of an associated firm can be assumed as a new cost for tax purposes recognized by the shareholders even following the transformation into STP.

Redetermination of the tax cost of equity investments

The optional regime provided for by art. 5 of Law 448/2001 allows natural persons, simple partnerships, non-commercial entities and non-resident subjects without a permanent establishment in Italy to revalue the cost or purchase value of a shareholding held on 1 January, relevant for the purposes of taxable capital gains pursuant to art. 67 co. 1 letters c) and c-bis) of the TUIR, through the payment of the substitute tax of 21% by 30 November of the same year.

With reference to equity investments, it should be noted that the increase in the rate from 18% to 21% is effective from the revaluations of equity investments referred to 1.1.2026 and completed by 30.11.2026.

The scope of application of the tax relief is that indicated by art. 67 par. 1 letters c) and c-bis) of the TUIR and, therefore, concerns other income, i.e. that deriving from the "*sale for consideration of shares and any other participation in the capital or assets of companies and associations referred to in Article 5 and of the subjects referred to in Article 73*".

In fact, as a result of the amendment made to the rule by the converted Decree-Law 84/2025 , capital gains/losses realized through the sale for consideration of shares held in professional associations are also included in other income.

Fiscal neutrality of the transition from professional associations to companies between professionals

Article 177-bis of the TUIR (entitled "Extraordinary transactions and professional activities") was introduced in implementation of Article 5 , paragraph 1, letter f) no. 2.4 of Law 111/2023 (enabling law for tax reform),

with the aim of extending the principle of "*tax neutrality of the aggregation and reorganization of professional firms, including those concerning the transition from professional associations to companies between professionals*".

Therefore, the principle of neutrality also applies to transformations that may involve a transition from the determination of income from self-employment to that of business income, provided that this takes place in compliance with the principle of continuity of the fiscally recognized values of assets and liabilities that transit from one regime to another.

For reasons of a logical-systematic nature, the answer to the ruling of the Revenue Agency 15.6.2026 no. 123 specifies that "*the principle of 'tax neutrality' provided for on first-degree assets also extends to the tax cost of the shareholdings held by the shareholders of STP, which, following the transformation, will retain the same fiscally recognized cost of the shareholdings held in the transformed professional association*".

It follows that the members of the STP (already members of the professional association) can take into account the redetermination of the tax cost of the share pursuant to Article 5 of Law 448/2001 with reference to 1.1.2026 even if this date falls *before* the transformation.

art. 177 bis co. 2 DPR 22.12.1986 n. 917

art. 54 DPR 22.12.1986 n. 917

Answer to the Revenue Agency ruling 15.6.2026 no. 123

Il Quotidiano del Commercialista of 16.6.2026 - "**Moving from a professional association to an STP has no effect on the cost of fees**" - *Sanna*

Eutekne Guides - Direct Taxes - "**Capital gain - Revaluation of shareholdings**" - *Sanna S.*

DIRECT TAXES

IRES - General rules on business income - Inherence - Interest expense - Deductibility - Conditions (Cass. 11.6.2026 no. 19140)

With judgment no. 19140 of 11.6.2026 , the Court of Cassation returns to address the issue of whether or not interest expenses, for the purposes of deductibility from business income, must also be inherent in the activity carried out for IRES subjects (e.g. spa, srl, etc.), as well as for IRPEF subjects (e.g. sole proprietorships, sas, snc, etc.).

Regulatory framework

For IRPEF subjects, for the purposes of the deductibility of interest expenses, the requirement of inherence is expressly required by art. 61 par. 1 of the TUIR.

For IRES subjects, on the other hand, the need for these charges to be "inherent" to allow their deductibility (within the limits and under the conditions set out in Article 96 of the TUIR) appears controversial.

According to a first approach, the phrase "*other than interest expenses*", contained in art. 109 par. 5 of the TUIR, would lead to the irrelevance of this requirement (for all, Cass. 8.3.2019 n. 6836 and res. Revenue Agency 9.11.2001 n. 178). In fact, interest expenses are charges generated by the financial function that pertain to the company in its being and progress and, therefore, should not be specifically referred to a particular business management or considered ancillary to a particular cost.

This orientation seems to be based on the interpretative strand that identifies art. 109 par. 5 of the TUIR as the legal basis of the principle of inherence.

On the other hand, valuing the position according to which inherence is a general principle in the determination of business income, in the doctrine (Dodero A., Ferranti G., Izzo B., Miele L. "Tax on corporate income", IPSOA, 2008, p. 321) it has been stated that, following the amendments made to art. 61 of the TUIR by art. 1 paragraph 33 letter b) of Law 244/2007, starting from the tax period following the one in progress on 31.12.2007 (2008, for subjects with a tax period coinciding with the calendar year), the interest expenses obtained by both IRPEF and IRES subjects must be submitted to the judgment of inherence (indirectly confirming this interpretation seem to be the circ. Agenzia delle Entrate 14.4.2009 n. 16, § 1, and 30.3.2016 n. 6, § 2.1, regarding the tax treatment of acquisitions with indebtedness (so-called "*leveraged buy out*").

In fact, it appears difficult to sustain the deductibility of interest relating to loans not aimed at carrying out activities related to the business but connected to the personal or family needs of the entrepreneur, collaborators of the family business, shareholders and so on.

Position of judgment 19140/2026

With the judgment in question, the Supreme Court affirmed that, even for IRES subjects and not only for IRPEF subjects, interest expenses are deductible from business income (within the limits of the law) provided that the loan contracted is functional to the activity carried out.

In fact, the phrase "*other than interest expenses*", contained in art. 109 par. 5 of the same TUIR, cannot be

understood in the sense that any assessment of inherence can be disregarded. Rather, the aforementioned provision intends to decouple the deductibility of interest from the correlation to a particular cost or to a particular

specific management, subordinating it instead to the referability of the same to the entire business activity.

Uneconomic nature of the expense as a relevant element for the purposes of the judgment of inherence

In the judgment of inherence, although it does not coincide with the latter or replace it, the uneconomic nature of the expense is also relevant, which, in the case of interest expenses, can be inferred from the disproportion, alternatively, between:

- the financing contracted and the size of the company as resulting from the accounting data;
- the financing contracted and market conditions.

Allocation of the burden of proof

As for the burden of proof, according to the judges of legitimacy, the taxpayer is required to demonstrate the "qualitative" inherence, i.e. the compatibility, consistency and correlation of the burden not to revenues, but to business activity in general.

On the other hand, it is up to the Tax Administration to prove unprofitability, where this is adduced as an indication of lack of inherence. The assessment of this condition "*implies a factual assessment, to be carried out according to quantitative and comparative criteria aimed at estimating its adequacy in relation to the company's accounting data and/or in relation to the market*".

art. 109 co. 5 DPR 22.12.1986 n. 917

Il Quotidiano del Commercialista del 13.6.2026 - **"Deductible interest expense if inherent and congruous"** - *Editorial staff*

Il Sole - 24 Ore of 13.6.2026, p. 24 - **"Interest expenses, wide-ranging analysis on unprofitability"** - *Iorio A., Ambrosi A.*

Cass. 11.6.2026 No. 19140

Eutekne Guides - Direct Taxes - **"Interest Expenses - Business Income"** - *Sanna S. Eutekne*

Guides - Direct Taxes - **"Inherence"** - *Fornero L.*

Work

SOCIAL SECURITY

Change in the interest rate on main refinancing operations (ex TUR) - Deferral and deferral interest rate and measure of civil penalties (INPS Circ. 16.6.2026 no. 64 and INAIL Circ. 15.6.2026 no. 29)

With Circ. 16.6.2026 no. 64, INPS intervened on the effects of the change in the interest rate on the main refinancing operations of the Eurosystem (formerly the Official Reference Rate or TUR) following the monetary policy decision of the European Central Bank (ECB) of 11.6.2026, which provided for a 25 basis point increase in the rate in question.

As a result, as of 17.6.2026, the rate is 2.40%.

INAIL also intervened in this regard with circ. 15.6.2026 no. 29, with which it illustrated the effects of this change with regard to insurance and ancillary premiums.

Deferral and deferral interest

The deferral interest must be calculated at the rate of 4.40% per annum with reference to the regularization in installments of debts for contributions and civil penalties (as well as for insurance and ancillary premiums) pursuant to art. 2 par. 11 and 11-bis of Decree-Law 9.10.89 no. 338.

The deferral interest of 4.40% applies to instalments submitted as of 17.6.2026, while it does not apply to amortisation plans already issued and notified on the basis of the interest rate previously in force, which, therefore, will not be changed.

In cases of authorization to postpone the deadline for payment of contributions, the new rate, equal to 4.40%, is applied starting from the contribution relating to the month of June 2026.

Effects on the value of civil penalties

The ECB's increase in the interest rate on the main refinancing operations is also relevant with regard to civil sanctions.

In particular, in the event of non-payment or late payment of contributions or premiums *pursuant to* Article 116 paragraph 8 letter a) of Law no.

388/2000, the civil penalty is equal to:

- 7.90% per annum (rate of 2.40% increased by 5.5 points);
- 2.40% per annum (therefore without the increase of 5.5 points), if the payment is made within 120 days of the legal deadline, in a single solution spontaneously before disputes or requests from the taxing authorities.

In cases of evasion *pursuant* to Article 116, paragraph 8, letter b) of Law 388/2000, the amount of the civil penalty, on a yearly basis, is equal to:

- 30% up to a limit of 60% of the amount of contributions or premiums not paid by the legal deadline;
- 7.90% per annum (rate of 2.40% increased by 5.5 points), in the event of a spontaneous declaration, prior to disputes or requests by the taxing authorities, of the debt situation within 12 months of the deadline set for the payment of contributions or premiums, and always if the payment is made in a single instalment within 30 days of the declaration;
- 9.90% per annum (rate of 2.40% increased by 7.5 points) if the payment is made in a single instalment within the longer term of 90 days from the spontaneous declaration.

Finally, in the cases provided for by art. 116 par. 10 of Law 388/2000, i.e. for non-payment or late payment of contributions or premiums deriving from objective uncertainties related to conflicting jurisprudential or administrative guidelines on the occurrence of the obligation to contribute, subsequently recognized in court or administrative proceedings, civil penalties are due only in the amount of legal interest referred to in art. 1284 of the Italian Civil Code.

Reduced penalties in the event of insolvency proceedings

In the case of companies subject to insolvency proceedings, the reduced civil penalties, in the event of non-payment or late payment of contributions or premiums provided for by Article 116 (8)(a) of Law 388/2000, shall be calculated at the rate of interest on the main refinancing operations of the Eurosystem.

In the event of evasion referred to in art. 116 par. 8 letter b) of Law 388/2000, the amount of penalties is equal to the aforementioned rate increased by two points.

In addition, if the TUR rate falls below the legal interest rate, the maximum reduction will be equal to the legal rate, while the minimum will be equal to the legal interest increased by two points. Taking into account that, as a result of the ECB's decision, the interest rate on the main refinancing operations (formerly TUR) is higher than the statutory interest in force from 1.1.2026 (1.60% per annum), as of 17.6.2026 the reduction of penalties will operate on the basis of the measure of the interest rate on the main refinancing operations (formerly TUR), equal to 2.40%.

art. 116 co. 10 L. 23.12.2000 n. 388

art. 116 co. 8 L. 23.12.2000 n. 388

INPS Circular No. 64 of 16.6.2026

Il Quotidiano del Commercialista of 17.6.2026 - **"The interest rate on deferral and deferral of contributions rises"** - *Andreozzi*

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

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

SOCIAL SECURITY

Social safety nets - Extraordinary income and operational continuity allowance (ISCRO) - News of Law 213/2023 (2024 Budget Law) - Submission of applications

With message no. 1987 of 15.6.2026, INPS announced that from 15.6.2026 to 31.10.2026, freelancers enrolled in the Separate Management referred to in art. 2 co. 26 of Law 335/95 can submit an application for access to the extraordinary income and operational continuity allowance (ISCRO) for the year 2026.

Regulatory profiles

It should be noted that the ISCRO was introduced on an experimental basis for the three-year period 2021-2023 by art. 1 co. 386 from the
L. 178/2020 and made structural, from 1.1.2024, by art. 1 co. 142-155 of Law 213/2023.

Persons enrolled in the Separate Management referred to in art. 2 paragraph 26 of Law 335/95, who habitually carry out self-employment activities pursuant to Article 53 paragraph 1 of the TUIR, or freelancers, including participants in associated firms or simple companies with income from self-employment registered with the aforementioned Separate Management, can benefit from the measure.

Requirements

In order to access ISCRO, the aforementioned subjects must meet the following requirements:

- not be holders of direct pension treatment and not be insured under other compulsory social security forms;
- not benefit from the inclusion allowance;
- have produced a self-employment income, in the year prior to the submission of the application, of less than 70% of the average income from self-employment achieved in the 2 years prior to the year prior to the submission of the application;
- have declared, in the year prior to the submission of the application, an income not exceeding 12,749.18 euros (INPS circ. 28.1.2026 no. 4);
- be up to date with the compulsory social security contribution;
- be holders of an active VAT number for at least 3 years, on the date of submission of the application, for the activity that entitled them to registration with the current social security management.

Amount and disbursement

On this occasion, it is recalled that ISCRO:

- has an amount equal to 25%, on a six-monthly basis, of the average self-employment income declared by the person in the 2 years prior to the year prior to the submission of the application;
- it is paid for 6 months;
- is due from the first day following the date of submission of the application.

In any case, for 2026 the amount cannot exceed €817.69 per month and cannot be less than €255.53 per month (INPS circ. no. 4/2026).

Submission of applications

With the message in question, it is announced that, in order to submit the application, it is first necessary to be equipped with a special SPID digital identity level 2 or higher, Electronic Identity Card (CIE), National Service Card (CNS) or eIDAS.

The user in possession of one of the aforementioned digital identities will then be able to access the "Access point to non-pension benefits" section available on the INPS website (www.inps.it) and reachable by typing the title of the section in the search engine or by following the path "Supports, Subsidies and Allowances", "Explore Supports, Subsidies and Allowances".

Next, it will be necessary to select the item "See all" in the "Tools" section, "Access point to non-pension benefits"; after authentication, it is necessary to select the item "Extraordinary Income and Operational Continuity Allowance (ISCRO)".

As an alternative to the *web portal*, the ISCRO allowance for the year 2026 can be requested by calling the appropriate telephone numbers of the Multichannel Contact Center.

INPS clarifications

With the message in question, the Social Security Institute specified that the ISCRO cannot be requested in the two-year period following the year in which it begins to be used and that, in the event of forfeiture of the right to the indemnity, the insured person - although not having benefited from it for all 6 months provided for by law - cannot, in any case, access the benefit in the two-year period following the year in which the ISCRO expires.

The application for the year 2026 can, on the other hand, be usefully submitted by those who:

- have not applied for the years 2024 and/or 2025;
- even if they had applied in previous years, they did not have access to the benefit because the application was rejected and/or the benefit revoked from the origin.

INPS also points out that, for the purposes of verifying income requirements, when submitting the application for the year 2026, the insured must self-certify the income produced for each of the years of interest.

Finally, with specific reference to the requirement of registration with the Separate Scheme, INPS points out

that, for the purposes of access to the benefit in question, failure to formalise this requirement does not affect the payment of the same in the event that the obligation to pay contributions to the Scheme has been fulfilled, without prejudice to the necessary formalisation of the fulfilment of registration with the Separate Scheme by the worker.

art. 1 co. 142 L. 30.12.2023 n. 213

INPS Message 15.6.2026 no. 1987

Il Quotidiano del Commercialista of 16.6.2026 - **"The service to submit ISCRO 2026 applications has been activated"** - *Mamone*

Il Sole - 24 Ore of 16.6.2026, p. 37 - **"Until 31 October it is possible to request Iscro for 2026"** - *M.Pri. Italia*

Oggi of 16.6.2026, p. 31 - **"Applications for Iscro are underway"** - *Cirioli*

Eutekne Guides - Social Security - **"ISCRO"** - *Mamone L.*

Read Highlights

BENEFITS

REVENUE AGENCY PROVISION 14.5.2026 NO. 143075

BENEFITS

TAX BENEFITS - "State aid" statement of the declarations relating to the 2022 tax period - Failure to register aid due to inconsistent data - Anomaly notifications to taxpayers - Regularisation

Art. 1 par. 634 - 636 of Law no. 190 of 23.12.2014 (2015 Stability Law) provides that, by provision of the Revenue Agency, the methods by which elements and information in its possession referable to the taxpayer himself, acquired directly or received from third parties, also relating to revenues or remuneration, are made available to the taxpayer and the Guardia di Finanza, income, turnover and value of production, attributable to him, to concessions, deductions or deductions, as well as to tax credits, even if they are not due, so that the taxpayer can:

- report to the Revenue Agency any elements, facts and circumstances not known by the same;
- remedy any errors or omissions, through the institution of active repentance.

In implementation of this discipline, this provision establishes the procedures by which the information regarding the failure to register in the RNA, SIAN and SIPA registers of State aid and de minimis aid indicated in the INCOME, IRAP and 770 returns relating to the 2022 tax period is made available to taxpayers and the Guardia di Finanza.

Content of communications

The communications contain the following data:

- the tax code and the name or surname and first name of the taxpayer;
- the identification number and date of the communication, the deed code and the tax year;
- the date and electronic protocol of the INCOME, IRAP and 770 returns, relating to the 2022 tax period;
- the data on State aid and de minimis aid indicated in the "State Aid" schedule of the INCOME, IRAP and 770 returns relating to the 2022 tax year, for which it was not possible to proceed with registration in the RNA (National State Aid Register), SIAN (National Agricultural Information System) and SIPA (Italian Fisheries and Aquaculture System) registers, for erroneousness or inconsistency with the relevant facilitation regulations;
- the methods by which to consult the detailed information elements relating to the anomaly found;
- the ways in which the taxpayer can request information or report to the Revenue Agency any elements, facts and circumstances not known by the same;
- the ways in which the taxpayer can regularise errors or omissions and benefit from the reduction of the penalties provided for violations.

Methods of making communications

The communication in question is transmitted by the Revenue Agency to the digital domicile of the individual

taxpayer, i.e. to the certified e-mail address (PEC) activated by the same.

The communication and related detailed information can be consulted by the interested party within the reserved area of the Revenue Agency's IT portal called "Tax Drawer", in the "The Agency writes" section.

Reporting of clarifications and clarifications

The taxpayer, also through the intermediaries in charge of the electronic transmission of the returns, may:

- request information;
- or report to the Revenue Agency, in the manner indicated in the communication sent, any inaccuracies in the information available and/or elements, facts and circumstances not known by the same, capable of justifying the alleged anomaly.

Regularization of violations committed

The provision also specifies the ways in which the taxpayer can regularise the anomaly and benefit from the reduction of the penalties provided for the violations themselves.

Given that the residual code "999" in the "Aid Code" field of the "State Aid" schedule can only be used in the event that State aid or de minimis aid of an automatic fiscal nature not expressly included in the "State Aid Code Table" must be indicated, in the event that the taxpayer has mistakenly used this code by indicating:

- State aid or de minimis aid granted by another Administration or a facility that cannot be qualified as State aid, for the next declarations it is necessary to verify, with the help of the relevant instructions for compilation, the actual need to indicate State aid with the code "999";
- State aid or de minimis aid already present in the "State aid code table", is invited to submit a supplementary declaration by replacing the code "999" with the specific aid code, with the consequent registration of the aid in the Registers.

In the event that the taxpayer has mistakenly filled in the fields "ATECO activity code", "Sector", "Region code", "Common code", "Company size" and "Type of costs" of the "State aid" schedule, he is invited to submit a supplementary declaration containing the correct data, with consequent registration of the aid in the Registers.

If the failure to register the individual aid is not attributable to errors in the compilation of the "State Aid" schedule, the taxpayer can regularise his position by submitting a supplementary declaration and returning the aid unlawfully used, including interest.

Industrious repentance

In the face of regularization with the submission of a supplementary return, taxpayers can benefit from the reduction of penalties on the basis of the discipline of active repentance, due to the time elapsed since the commission of the violations, pursuant to art. 13 of Legislative Decree 472/97 in the formulation prior to the amendments made by Legislative Decree 14.6.2024 no. 87 (since these are violations committed before 1.9.2024).