THE WEEK IN BRIEF

News

Civil Law

PROTECTION OF RIGHTS

Mortgages - Simplified procedure for the cancellation of mortgages - Split mortgage without payment to the buyer of the real estate portion encumbered by the guarantee (res. Revenue Agency 19.6.2026 n. 23)

With resolution 19.6.2026 no. 23, the Revenue Agency examined the scope of application of the simplified mortgage cancellation procedure referred to in art. 40-bis of Legislative Decree no. 385/93.

Simplified mortgage cancellation procedure

The simplified procedure for the cancellation of mortgages was introduced, for reasons of simplification, by art. 13 co. 8-sexies et seq. of Legislative Decree 7/2007. Subsequently, Article 5, paragraph 1 of Legislative Decree 141/2010 transferred this discipline to the Consolidated Banking Act, from which it is now contemplated in Article 40-bis of Legislative Decree 385/93.

By virtue of this discipline, the mortgage registered as collateral for mortgages and loans granted by entities carrying out banking or financial activities is automatically extinguished on the date of extinction of the secured obligation, notwithstanding the provisions of art. 2847 of the Italian Civil Code.

Mortgage repayment

In its response, the Revenue Agency recalls, first of all, that, pursuant to art. 2878 of the Italian Civil Code, the mortgage is extinguished, among other things:

- in the event of failure to renew within the twenty-year period provided for by art. 2847 of the Italian Civil Code;
- for extinction of the obligation;
- by "cancellation of the registration, to be carried out on the basis of a final judicial order or a deed, containing the creditor's consent, drawn up in the forms" of the law.

Intervening in this context, the simplified mortgage cancellation procedure introduced by the legislator in 2007 allowed the automatic extinction of the bank mortgage "on the date of extinction of the secured obligation". In practice, the creditor issues the debtor with a receipt certifying the date of extinction of the obligation and sends notice thereof to the registrar of the land registers within thirty days; the registrar, unless the creditor promptly notifies the creditor, proceeds ex officio to cancel the mortgage.

The extinction of the obligation follows, therefore, not only the extinction of the mortgage from a substantial point of view, but also the disappearance of the mortgage registration.

Extension to splitting mortgages

This procedure - explains the Tax Administration - in 2008 was extended (see Article 2, paragraph 450, letter e) of Law 244/2007) to mortgage cancellations relating to mortgages "*taken on as a result of splitting*".

From this extension of the scope of application of the discipline, the interpretative doubts arise on which the Revenue Agency intervenes with resolution no. 23/2026.

The 2008 regulatory integration refers, in fact, to the case of mortgage splitting contemplated by art. 39 of Legislative Decree 385/93, which "*allows the subdivision of the loan and the related mortgage guarantee into a plurality of autonomous shares, each referring to a specific cadastral real estate portion identified*".

As illustrated by the Administration, the "*case in question typically falls within the scope of mortgages granted to operators in the construction sector, who, for the purpose of easier marketing of the real estate units, proceed to split the loan and the related guarantee weighing on a real estate* complex". The division of the loan into instalments and the related splitting of the mortgage give rise to a plurality of distinct legal positions, realizing the autonomy of the individual guarantee instalments.

Thesis that excludes fractional mortgages without assumption

In the face of this regulatory framework, some Revenue Offices, interpreting art. 40-bis of Legislative Decree 385/93 restrictively, deny the possibility of carrying out simplified mortgage cancellation where the mortgage, even if has not been taken over by the successor. According to this thesis, the express reference, contained in art. 40-bis, to the "*mortgage stipulated or taken on as a result of splitting*", would imply the

desire to limit the application of simplified cancellation "*only to cases in which, in the case of splitting, there is also a subjective modification of the obligatory relationship as a result of the takeover*".

Extensive interpretation of the Agency

According to the Tax Administration, the thesis illustrated above cannot be shared: the scope of application of simplified cancellation also includes mortgages that are divided but not accepted, given that, in practice, the splitting is often not accompanied by a takeover, either because the asset remains in the hands of the original debtor, or "*because, although a transfer has taken place, the buyer has not opted for the takeover having extinguished the portion of the obligation with his own means or through recourse to a new loan*".

The Agency concludes, therefore, that "*the reference to the loans taken on takes on an inclusive and not limiting value, since it cannot be understood as an element suitable for circumscribing the scope of application of the institution*". By inserting the reference to the assumption, the legislator intended to include in the scope of the simplified cancellation the situations in which there was a subjective change on the debt side (which otherwise, could be considered excluded) but certainly intended to exclude those, more common, of simple splitting without assumption.

Mortgage restriction

The simplified procedure does not apply, however, to the different case of mortgage restriction: when the debt is single and secured by a single mortgage on several properties but the payment concerns only a part of the debt and releases only some assets from the guarantee, there is no extinction of an independent obligation. In this case, in the absence of splitting, the obligation remains unitary and the partial payment does not meet the prerequisite required by art. 40-bis for simplified cancellation.

Article 2847 of the Italian Civil Code
art. 2878 c.c.
art. 40 bis TUB
Revenue Agency Resolution 19.6.2026 no. 23

Il Quotidiano del Commercialista del 20.6.2026 - "**Cancellation of simplified mortgage even without taking over the fractional debt**" - *Mauro*

Il Sole - 24 Ore of 20.6.2026, p. 26 - "**Mortgage that can be cancelled even without taking over**" - *Busani A.*

Commercial law

NON-COMMERCIAL ENTITIES

Third Sector Entities - Cancellation from the RUNTS with continuation of the activity - Devolution of incremental assets (note Min. Labor and Social Policies 22.6.2026 no. 9981)

By note 22.6.2026 n. 9981, the Ministry of Labour has issued the Guidelines on the devolution of assets for Third Sector entities, distinguishing between the hypotheses of extinction or dissolution of the entity (with full devolution of the residual assets) and the hypotheses in which the entity is cancelled from the RUNTS, but continues to operate according to the discipline of common law (with incremental devolution of assets).

Determination of the date and amount of the initial assets

In general, the date of the initial capital normally coincides for ETSs with the date of registration in the RUNTS; otherwise, for Third Sector entities under transitional law, the initial term for calculating any increase in assets coincides with the date of registration in the previous registers.

The consistency of the initial assets can be documented through the data found in the public budgets, such as the financial statements filed with the Region or the Prefecture, the territorial registers or the RUNTS, or approved by the deliberative bodies and present at the headquarters.

In the absence of such documents, the consistency must be demonstrated through "certain" documentation such as, for example, the reporting provided to third parties for the granting of contributions, bank statements, cadastral searches; In any case, it is necessary that this documentation can reliably reconstruct the extent of the total assets existing at the initial date.

Determination of final assets

Final equity is determined on the basis of the book values of an accounting situation as close as possible to the presumed date of exit from the RUNTS.

In any case, the reference accounting situation cannot be older than 120 days from the date of the relevant resolution, which must be filed within 30 days at the RUNTS Office.

Determination of incremental assets

According to the Ministry of Labour, the financial situations taken from the financial statements, and possibly adjusted, are only the starting point, and not the landing point, for the determination of the incremental assets; to this end, it is in fact necessary to distinguish the changes in value that are not affected by the acquisition of the ETS qualification, in order to be able to eliminate them from the calculation of incremental assets.

The guidelines decline this principle through the analysis of various case studies, relating to the valuations that must be carried out for the determination of the incremental assets in relation to the registration of a property; The criteria illustrated are also applicable, with due precautions, to financial fixed assets (equity investments, debt securities and other financial instruments).

Finally, the Ministry of Labour clarifies that the change in inventories, as well as in other working capital items, on the contrary, basically constitutes an increase in marginal assets as it is connected to operating activities, carried out in the form of ETS.

Determination of incremental equity when using the cash statement

The Ministry of Labour observes that cash accounting is not able in itself to highlight an "asset", not allowing the recognition of assets and, except cash and bank, financial elements.

In this case, the Guidelines recommend that the ETS that have drawn up the initial financial statements and prepare the financial statements in the form of a cash statement find adequate documentation to reconstruct the incremental assets.

art. 50 Legislative Decree no. 117 of 3.7.2017

Note from the Ministry of Labour and Social Policies 22.6.2026 no. 9981

Il Quotidiano del Commercialista of 24.6.2026 - **"Devolution of the incremental assets of the ETS with initial entity to be reconstructed"** - *De Angelis*

Il Sole - 24 Ore of 24.6.2026, p. 35 - **"Incremental heritage Onlus, the initial date is crucial"** - *Pettinacci - Sepio*

Eutekne Guides - Civil Law - **"Third Sector"** - *Rivetti P.*

Eutekne Guides - Civil Law - **"Single National Register of the Third Sector"** - *Rivetti P.*

Tax

DIRECT TAXES

IRES - Determination of total income - Changes to the SC 2026 INCOME and IRAP 2026 forms (Assonime circ. 24.6.2026 no. 17)

Assonime Circular No. 17 of 24.6.2026 analysed the main changes relating to the preparation of the SC 2026 INCOME and IRAP 2026 forms, focusing on some issues that are particularly important in relation to this requirement, as well as on the content of some recent practice documents of the Tax Administration.

Application of the principle of enhanced derivation by micro-enterprises

Article 3, paragraph 1, letter a) of Legislative Decree 192/2025 (the so-called "Legislative Decree correcting the rules implementing the tax reform") has extended, starting from the tax period following the one in progress to 31.12.2024 (and, therefore, from 2025, for "solar" entities), the scope of application of the principle of enhanced derivation to micro-enterprises that choose to prepare financial statements, as well as in ordinary form (as provided for by Legislative Decree 73/2022 conv. L. 122/2022, starting from the tax period in progress as of 22.6.2022), also in abbreviated form.

After noting that, in the event of the application of the enhanced derivation principle to micro-enterprises, the transitional regime of fiscal neutrality provided for - starting from the tax period following the one in progress on 31.12.2023 (and, therefore, from 2024, for "solar" subjects) - by art. 10 of Legislative Decree no.

192/2024 for the cases of change in accounting standards, as well as the related realignment regime, Assonime stated that both micro enterprises that adopt the abbreviated financial statements starting from 2025 and micro enterprises which, having already adopted the abbreviated financial statements in previous years, in the 2025 tax period switch from the simple derivation regime to the enhanced derivation regime, fall within this category.

Moreover, in light of the uncertainty that characterized the raw material of the intervention of Legislative Decree no. 192/2025, it would be appropriate not to sanction the conduct of micro-enterprises that have prepared the financial statements in abbreviated form and adopted the principle of enhanced derivation before 2025.

Realignment of book and tax values in the event of extraordinary transactions

Article 3, paragraph 2 of Legislative Decree 192/2025 amended Article 10 , paragraph 1, letter g) of Legislative Decree 192/2024, including among the cases to which the transitional regime of fiscal neutrality provided for cases of change in accounting standards applies, as well as the related realignment regime, in addition to tax-neutral extraordinary transactions (mergers, demergers, transfer of business) carried out between parties who adopt different accounting standards and between parties who have different financial statement disclosure obligations, even fiscally neutral extraordinary transactions carried out "*between parties who adopt the same accounting standards*".

Assonime points out that the effective date of the amendment (provided for in the tax period following the one in progress on 31.12.2024 and, therefore, from 2025, for "solar" entities) is not coordinated with the general effective date of the aforementioned regimes applicable in the event of a change in accounting standards (provided for in the tax period following the one in progress on 31.12.2023 and, therefore, from 2024, for "solar" subjects).

Therefore, a difference in treatment was determined for tax-neutral extraordinary transactions carried out in 2024, depending on whether they involved entities that adopted different accounting principles or entities that applied the same accounting standards.

In the opinion of the Association, it would be desirable to introduce a transitional regime that would allow the realignment regime to be used also by entities that have carried out an extraordinary transaction in 2024 and have been excluded from it.

Dividends received in more than proportion to the shareholding

With reference to the taxation of dividends received from shareholders (in particular corporations) for amounts not proportional to their respective shareholdings, the answer to the ruling of the Revenue Agency 31.3.2026 no. 90 dealt with the case of some shareholders who received a *quantum* of profits lower than their respective shares, without receiving any adjustment and without having accrued the right to receive greater profits in the future.

In the opinion of the Revenue Agency, the case in question involves that the sums obtained by the shareholder, who receives profits proportionally higher than the share of the share capital following the represented non-proportional distribution, are qualified for tax purposes:

- as dividends, for the portion corresponding to the profits due to the individual shareholder in proportion to his participation in the share capital and as such excluded from taxation for 95% pursuant to Article 89, paragraph 2 of the TUIR
- as a contingent asset pursuant to art. 88 par. 3 letter b) of the TUIR, for the remaining part, which as such will contribute to the formation of the taxable income of the receiving shareholder to the extent of 100% of its amount.

However, Assonime considers that it is necessary to investigate whether the non-proportional profit distribution resolution could actually have been adopted in the present case in accordance with the rules of company law or articles of association.

In fact, if the distribution resolution were in compliance with the articles of association and company law, the act of private autonomy put in place would be lawful.

art. 83 co. 1 DPR 22.12.1986 n. 917

The Quotidiano del Commercialista of 25.6.2026 - **"For micro enterprises, the strengthened derivation opens"** - *Latorraca*

SUBSTITUTE TAXES

Substitute tax on salary increases of contract renewals - Contract renewals - Indemnities and increases - Substitute taxes - Novelties of Law 199/2025 (Budget Law 2026) - Clarifications (Revenue Agency circ. 24.6.2026 no. 3)

With Circ. 24.6.2026 no. 3, the Revenue Agency has provided new clarifications in relation to:

- the substitute tax for personal income tax and additional 5% pursuant to Article 1 , paragraph 7 of Law 199/2025 on salary increases paid in 2026, in implementation of the collective agreements signed in 2024, 2025 and 2026;
- on the substitute tax for IRPEF and additional 15% pursuant to Article 1 , paragraphs 10 and 11 of Law 199/2025 on increases and allowances for night work, holidays, weekly rest days and shifts.

Employment relationship without CCNL

The two substitute taxes do not apply if a CCNL has not been applied to the employment relationship. As already stated with the previous circ. no. 2/2026:

- the substitute tax applies to salary increases paid in 2026, in implementation of renewals of the CCNL signed in 2024, 2025 and 2026;
- Sums paid on the basis of territorial and company agreements are excluded from the substitute tax on increases and allowances for night work, holidays, weekly rest days, or shifts.

Workers who benefit from the subsidized regimes for repatriates, teachers and researchers

The Agency clarifies a passage contained in circ. no. 2/2026 on the application of the tax relief for individuals benefiting from the new facilitative regime for repatriated workers pursuant to Article 5 of Legislative Decree 209/2023 and that provided for professors and researchers residing abroad who move to Italy pursuant to Article 44, paragraph 1 of Legislative Decree 78/2010.

Specifically, considering that salary increases are subject to substitute tax and, therefore, do not contribute to the formation of total income, the passage contained in the aforementioned circ. no. 2/2026, in the part in which it is specified that the tax relief applies "*only to the taxable portion of the contractual increase*", must be understood as meaning that:

- if the sums in question are paid to repatriated workers, teachers or researchers, they must be subject to the substitute tax for the entire amount, without taking into account the reductions provided for by the relevant facilitation rules;
- if the worker waives the application of the substitute tax, the salary increases contribute to the formation of the total income of the year in which they are received, to the reduced extent provided for by the law.

This clarification also applies to the substitute tax on increases and allowances for night work, holidays, weekly rest days and shifts.

Tax-free remuneration components

The 5% substitute tax on salary increases deriving from contract renewals may also apply:

- increases in allowances paid monthly, such as cash allowances;
- to the salary increases paid in relation to the remuneration of vacation days, suppressed holidays and leaves (of a collective bargaining nature, such as ROL), as well as the holiday bonus that may be provided for by the individual CCNL (as it is an additional month comparable to the fourteenth) and any additional treatment provided for by the individual CCNL for the suppressed holiday of 4 November.

In addition, the substitute tax of 15% on increases and allowances applies:

- the increase that is provided for by the CCNL for work carried out on Sundays, even if it does not coincide with the weekly rest day provided for in the contract;
- for vertical *part-time* workers only in the case of work on the rest day established by the parties (the tax does not apply in the event that the worker performs additional work on days that cannot be identified in the rest day or on which elastic clauses are exercised);
- to the full remuneration paid for overtime at night or overtime on holidays;
- the on-call allowance and the overnight allowance.

Absorbable superminimum

The 5% substitute tax also applies in the event that the increases provided for by the renewal of the CCNL absorb the amount attributed to the employee by way of superminimum or other similar remuneration elements, which are not provided for by the CCNL, but which are recognized on the basis of an individual agreement between employee and employer.

Contractual increases referring to previous years

It is confirmed that the 5% substitute tax applies to contractual increases deriving from renewals of the CCNL signed in the three-year period 2024-2026, paid in 2026, even if relating to previous years ("one-off" amounts paid are excluded).

art. 1 co. 10 L. 30.12.2025 n. 199
art. 1 co. 11 L. 30.12.2025 n. 199
art. 1 co. 7 L. 30.12.2025 n. 199

Revenue Agency Circular 24.6.2026 n. 3
Revenue Agency Circular 24.2.2026 no. 2

Il Quotidiano del Commercialista of 25.6.2026 - **"Substitute of 5% also for contractual increases relating to previous years"** - *Silvestro*

Il Sole - 24 Ore of 25.6.2026, p. 30 - **"Contractual increases, the perimeter of the 5% tax is wider"** - *Valsiglio C.*

Eutekne Guides - Work - **"Collective bargaining"** - *Cherchi V., Mamone L.*

Eutekne Guides - Direct Taxes - **"Working Hours - Night Work"** - *Silvestro D. Eutekne*

Guides - Direct Taxes - **"Holidays"** - *Silvestro D.*

Eutekne Guides - Direct Taxes - **"Working Hours - Shift Work"** - *Silvestro D. Eutekne*

Guides - Direct Taxes - **"Working Hours - Weekly Rests"** - *Silvestro D.*

CUSTOMS

Flat-rate duty for small shipments - Contribution for shipments from outside the EU with a value not exceeding 150 euros - Clarifications (Customs and Monopolies Agency Circ. 25.6.2026 no. 17)

From 1.7.2026, as a result of the provisions of EU Reg. 382/2026, the exemption from customs duties provided for shipments with a value not exceeding 150.00 euros will cease (Articles 23 and 24 of EC Reg. 1186/2009). The elimination of the exemption was ordered to avoid situations of abuse related to the undervaluation and artificial splitting of shipments, also in view of the significant increase in imports of low value through e-commerce.

At the same time, the aforementioned EU Reg. 382/2026 establishes the introduction of a flat-rate duty of €3.00 for low-value shipments made as part of distance sales of imported goods.

With the circular of 25.6.2026 no. 17, the Customs and Monopolies Agency has provided the first operational instructions in relation to the new declaration obligations applicable to *e-commerce* imports of low value.

Regulatory framework

The introduction of the flat-rate duty of 3.00 euros, as mentioned, was provided for by EU Reg. 382/2026. The implementing and supplementary provisions are contained:

- in the EU Delegated Regulation 2026, still in the process of publication, amending EU Reg. 2446/2015 (RD);
- in EU Implementing Regulation 1200/2026, which amends EU Reg. 2447/2015 (RE).

Scope of the duty

The flat-rate duty applies to each item contained in consignments with a total intrinsic value not exceeding €150.00, in the context of distance sales of imported goods.

More specifically, pursuant to EU Reg. 382/2026, it applies:

- goods the import of which benefits from the VAT exemption provided for in Article 143 (1)(c-bis) of Directive 2006/112/EC, i.e. goods sold through the IOSS VAT collection system;
- to goods contained in postal shipments pursuant to Article 1 point 24) of EU Reg. 2446/2015.

Temporary nature of the measure

That duty is a temporary measure, which applies from 1.7.2026 to 1.7.2028.

Definition of "shipment"

According to the circular, "shipment" means goods, transported from a shipper to a consignee, by the same means of transport (including multimodal) and coming from the same territory or third country, of the same type, class or description or packed together, under the same transport contract.

Therefore, goods shipped by the same sender to the same recipient that have been shipped separately, even if they are the subject of a single order, must be considered separate shipments.

Definition of "article"

The flat-rate duty of € 3.00 applies for each article, as defined by the new point 61) of art. 1 of Reg. 2446/2015. An "item" means one or more goods contained in a consignment that have the same tariff classification and description and which, where applicable, share the same origin.

For declaration purposes, each item is normally represented by a separate declaration line. The duty will therefore apply for each line of declaration.

Notion of "distance selling of imported goods"

For the application of the flat-rate duty, the concept of "distance selling of imported goods" referred to in Article 14 (4)(2) of Directive 2006/112/EC is relevant.

Specifically, this notion includes supplies for which the following conditions are jointly met:

- the supplier is a taxable person for VAT purposes;
- the purchaser is a private consumer, i.e. a taxable person or a non-taxable legal person whose intra-EU purchases are not subject to VAT pursuant to Article 3 (1) of Directive 2006/112/EC;
- at the time of sale, the goods are located in a country or territory outside the EU VAT territory;
- transport or shipment is carried out by the supplier or on his behalf, even indirectly;
- The goods sold are different from new means of transport and goods sold after assembly or installation.

Goods placed under the customs warehousing procedure

In general, the notion of "distance sale of imported goods" does not include those concerning goods which, at the time of the supply, are under the customs warehouse regime in the EU. The duty of 3.00 euros applies, however, if the sale takes place before the goods are placed in the warehouse and this introduction constitutes a temporary logistical phase aimed at the final distribution of the goods.

Reporting Entity

In relation to goods contained in shipments with an intrinsic value not exceeding 150.00 euros, the declarant is identified according to the following order of priority:

- the taxable person using the IOSS scheme or its indirect representative;
- in the person applying the special VAT declaration and payment regime or in its indirect representative;
- the indirect representative of the importer, if the schemes referred to in the previous points are not used;
- residually, where the above cases do not apply, in any other person able, at the same time, to present the goods to customs and provide or make available to the customs authorities the information necessary for the completion of the relevant formalities.

Payment of duty

The declarant is the main debtor responsible for the payment of the flat-rate duty. The customs debt arises upon acceptance of the declaration for release for free circulation.

It should be noted that the tax treatment of the duty varies according to the VAT regime applied:

- if the IOSS scheme is used, the duty is exempt from import VAT and should not be included in the tax base;
- if non-IOSS schemes are used, import VAT is due and must be calculated on the value that includes the duty.

Updates of the declaration paths and warranty obligations

Since the changes examined here involve updates in *the H1, H6 and H7 datasets, the Customs and Monopolies Agency, in the published circular, also provides clarifications on the subject of declarations and trace codes to be included in the import bills, as well as application guidelines for the calculation of guarantees, specifying that the provision of a comprehensive guarantee (CGU) remains necessary to cover the transactions of a period.*

Customs and Monopolies Agency Circular 25.6.2026 n. 17

Il Quotidiano del Commercialista of 26.6.2026 - **"First indications on the flat-rate duty of three euros on e-commerce sales"** - *Sbandi*

Il Sole - 24 Ore of 26.6.2026, p. 31 - **"Three-euro duty, sum on individual declared items"** - *Rota G. - Santacroce B.*

Work

SUBORDINATE EMPLOYMENT

Temporary employment contract - Temporary employment - New term of 36 months - New features of Legislative Decree 62/2026 converted

On 24.6.2026, the Senate definitively approved the conversion bill of DL 62/2026.

Among the amendments introduced during the conversion, the provision of art. 16-quinquies is particularly important: the rule intervenes on the regulation of the supply of work by amending paragraph 2 of Article 19 of Legislative Decree 81/2015 and introducing a new paragraph 2-bis.

Previous regulations

Article 19, paragraph 2 of Legislative Decree 81/2015 identifies 24 months as the maximum duration limit of fixed-term employment relationships between the same employer and the same worker. In the previous text, for the purposes of calculating this period, the periods of mission carried out in the context of fixed-term administrations between the same subjects were relevant, provided that they referred to tasks of the same level and legal category. Therefore, in the calculation of the maximum limit of 24 months, periods of assignment carried out, in the context of fixed-term staff leasing contracts, by workers hired by the staff leasing agency both on a permanent and fixed-term basis could be included (Circ. Min. Lavoro no. 6/2025).

New regime

As a result of the amendment made by Legislative Decree 62/2026, paragraph 2 of art. 19 of Legislative Decree 81/2015 now provides that, for the purposes of calculating the total duration of 24 months, only periods of mission carried out by workers hired by the staff leasing agency with a fixed-term contract, concerning tasks of the same level and legal category, are relevant, between the same subjects, in the context of fixed-term administrations. Therefore, periods of assignment carried out by workers hired on a permanent basis by the temporary employment agency are excluded from the calculation.

This amendment is accompanied by the introduction of the new paragraph 2-bis of art. 19 of Legislative Decree 82/2015.

The provision establishes that the worker hired by the agency with an open-ended employment contract may be sent on a fixed-term mission to the same user, for the performance of tasks belonging to the same level and the same legal category, for a total duration, even if not continuous, not exceeding 36 months, unless the collective agreement applied by the user provides for a different time limit. This limit operates in a further way than that contemplated in paragraph 2 above.

It follows that, if on the one hand a maximum limit of 36 months is introduced for missions carried out by workers hired on a permanent basis by the agency, on the other hand this period is added to the limit of 24 months provided for workers hired on a fixed-term basis. The same worker, therefore, if he was initially hired on a fixed-term basis by the staff leasing agency and subsequently stabilized, could legitimately be sent on a mission to the same user for a total period of up to 60 months.

In addition, paragraph 2 of Article 16-quinquies specifies that the time limit referred to in the new paragraph 2-bis of Article 19 runs from the date of entry into force of the law converting Decree-Law 62/2026 and that any periods of assignment carried out prior to that date by workers already hired by the agency on a permanent basis are not relevant for the purposes of this calculation.

Finally, any clause aimed at limiting, even indirectly, the user's ability to hire the worker during or at the end of the period of assignment is null and void.

Exceptional regimes

It is not the first time that the legislator has intervened in the matter of administration, expanding the spaces of use. In this sense, it is possible to recall the exceptional regime introduced by Decree-Law 104/2020, by virtue of which, in the case of a fixed-term supply contract between the agency and the user, the latter could employ the same worker on mission for periods of more than 24 months, even if not continuously, without this resulting in the establishment of an open-ended employment relationship in his or her employ. The possibility was subject to the communication, by the agency, of the permanent employment of the worker

concerned. This regime was definitively repealed by L. 203/2024.

This discipline was also characterized by the presence of a dual regime, differentiated according to whether the worker was hired on a fixed-term or permanent basis by the agency. In fact, only in the case of permanent employment of the worker by the agency, and the related communication to the user, it was possible to exceed the time limit provided for missions to the same user. On the other hand, the new discipline introduced by Decree-Law 62/2026, while expanding the overall duration of the missions, still identifies a maximum limit of 36 months for those hired on a permanent basis by the temporary staff.

art. 19 Legislative Decree no. 81 of 15.6.2015

Il Quotidiano del Commercialista of 25.6.2026 - **"New term of 36 months for permanent hires by the agency"** - *Andreozzi*

Eutekne Guides - Work - **"Temporary Labour - Leasing Contract"** - *Mamone L., Regina M.*

Special sectors

TRUCK DRIVERS

Flat-rate deduction of undocumented expenses - Tax period 2025 - Amount due and indication in the INCOME 2026 form (MEF press release 23.6.2026 and Revenue Agency press release 23.6.2026)

The Ministry of Economy and Finance, with the press release of 23.6.2026, defined the amount of the flat-rate deductions provided for hauliers by art. 66 co. 5 first sentence of the TUIR, with reference to the 2025 tax period (INCOME 2026 form).

Reference legislation

Article 66, paragraph 5 of the Consolidated Income Tax Act (TUIR) recognises some daily flat-rate deductions for undocumented expenses to road haulage companies, in simplified accounting or in ordinary accounting by option (pursuant to Article 13, paragraph 4 of Decree-Law 90/90).

Deductions are due only once for each day of transport, regardless of the number of journeys.

Article 1, paragraph 652 of Law 208/2015 established that, from 1.1.2016, the aforementioned lump-sum deductions are due:

- in a single measure for transport carried out personally by the entrepreneur or partners beyond the territory of the municipality in which the company is based (previously, a further distinction was made between regional and extra-regional transport);
- to the extent of 35% of the amount thus defined, for transport personally carried out by the entrepreneur or by the partners within the municipality in which the company is based.

Annual adjustment of deductible amounts - Tax period 2025

Although the aforementioned provision identifies specific amounts, the measure has been modified over the years taking into account the available resources.

With reference to the 2025 tax period (INCOME 2026 form), the MEF press release of 23.6.2026 set the amounts of the lump-sum deductions to the extent of:

- € 48.00 for transport carried out personally by the entrepreneur beyond the territory of the municipality in which the company is based;
- €16.80 for transport personally carried out by the entrepreneur within the municipality where the company is based (amount equal to 35% of that due for the same transport beyond the municipal area).

The measure was therefore confirmed with respect to that provided for the last tax periods.

Lump sum deduction for partners of partnerships

The flat-rate deduction of undocumented expenses referred to in art. 66 par. 5 of the TUIR also applies to the partners of general and limited partnerships, if they also carry out transport themselves (art. 13 par. 4 of Decree-Law 90/90).

It is believed that the amount of the deduction, being linked to the transports carried out personally, should refer to each individual shareholder and not, as a whole, to the company.

Annual flat-rate deduction

For hauliers of goods on behalf of third parties, there is also an annual flat-rate deduction of €154.94 for each motorcycle and motor vehicle with a total laden mass not exceeding 3,500 kilograms (Article 66, paragraph 5, second sentence of the TUIR).

Documentary obligations

The taxpayer must prepare and keep (until the expiry of the deadline for the assessment, together with the transport documents, invoices and waybills) a prospectus bearing the indication:

- of the journeys made and their duration;
- the places of destination;
- the details of the transport documents of the goods (or invoices or waybills).

Indication in the INCOME 2026 form

With regard to the indication in the tax return, the Revenue Agency, in the press release of 23.6.2026, recalled that the flat-rate deductions for transport carried out personally by the entrepreneur pursuant to art. 66 co. 5 first sentence of the TUIR must be reported in the RF and RG tables of the INCOME PF and SP 2026 forms, using, in line RF55, codes 43 and 44 and, in line RG22, codes 16 and 17, as indicated in the relevant instructions.

The aforementioned codes refer, respectively, to the deduction for transport within the municipality in which the company is based and to the deduction for transport beyond that territorial area.

art. 66 co. 5 DPR 22.12.1986 n. 917
Press release of the Italian Revenue Agency 23.6.2026 no. 33
Press release of the Ministry of Economy and Finance 23.6.2026
no. 73

Il Quotidiano del Commercialista of 24.6.2026 - **"The flat-rate deduction for hauliers has been confirmed at 48 euros"** - *Alberti*

Il Sole - 24 Ore of 24.6.2026, p. 35 - **"Flat-rate discounts for hauliers confirmed"** - *Morina - Morina Guide Eutekne - Direct Taxes* - **"Road hauliers"** - *Alberti P.*

Read Highlights

BENEFITS

DM MINISTRY OF AGRICULTURE, FOOD SOVEREIGNTY AND FORESTRY 22.5.2026
No. 246987

BENEFITS

TAX BENEFITS - Tax credit for the purchase of fuel for fishing companies - News of Legislative Decree 33/2026 - Implementing provisions

Art. 4 of Legislative Decree no. 33 of 18.3.2026, conv. Law no. 79 of 13.5.2026, provided for the recognition of a tax credit to companies carrying out fishing activities, partially offsetting the higher costs actually incurred for the purchase of diesel and petrol to fuel the vehicles used for the exercise of fishing activities, resulting from recent international crises.

With this Ministerial Decree the implementing provisions of this facility have been issued.

Beneficiaries

Micro, small and medium-sized enterprises, as defined by art. 2 of the European Commission Recommendation 6.5.2003 n. 361:

- active in the professional fishing sector;
- regardless of the legal form and accounting regime adopted.

The following are expressly excluded:

- companies that are the recipients of pending recovery orders following a previous decision of the European Commission declaring aid unlawful and incompatible with the internal market;
- companies that fall within the cases excluded from the scope of application of art. 1 of European Commission Regulation No. 2473 of 14.12.2022 on aid in the fisheries and aquaculture sector.

Measure of the tax credit

The tax credit can reach up to 20% of the expenditure incurred for the purchase of fuel made in the months of March, April and May of the year 2026, proven by the relevant purchase invoices, net of VAT.

Only the purchase of diesel and petrol for fuelling fishing vessels is considered to be included in the contribution, with the exclusion of diesel and petrol intended for any other use.

Limit of available resources

For the disbursement of the tax credit, there is a total expenditure limit of 10 million euros for the year 2026.

Application for the grant

To obtain the tax credit, interested parties submit an application to the Directorate-General for Sea Fishing and Aquaculture (PEMAC) of the Ministry of Agriculture, Food Sovereignty and Forestry, exclusively through the telematic platform activated on the institutional website of the same Ministry. Applications submitted in other ways are considered inadmissible.

The Ministry of Agriculture, Food Sovereignty and Forestry has provided guidance on the methods and deadlines for submitting applications with Circular No. 290964 of 17.6.2026. The online platform dedicated to the submission of applications is available from 10:00 a.m. on 19.6.2026 and until 11:59 p.m. on 20.7.2026.

The application must be accompanied by:

- a copy of the diesel and petrol purchase invoices made in the period from 1.3.2026 to 31.5.2026;
- the receipt of payment of invoices or other document suitable for proving payment of the same;
- the extract, in copy, of the fuel control booklet for the period covered by the concession.

Substitution or waiver of the application

By the deadline for the submission of applications, it is possible to:

- send a new communication, which fully replaces the one previously transmitted;
- submit the full waiver of the tax credit previously requested.

Amount and granting of the benefit

After the deadline for sending applications, the PEMAC Directorate-General:

- determines the amount of the total sums requested by way of tax credit from eligible applications;
- identifies, by decree published on the institutional website of the Ministry of Agriculture, Food Sovereignty and Forestry, the rate of calculation of the benefit and the amount of the tax credit due to each applicant admitted to the benefit of the benefit.

If the total amount determined by the tax credits is less than the expected allocation of 10 million euros, the rate of the tax credit due is equal to the legal limit, set at 20%. If, on the other hand, the total amount determined by the tax credits is greater than the allocation of 10 million euros, the rate will be determined by relating the overall expenditure limit to the total amount of tax credits requested.

For companies that are entitled to a tax credit of more than € 150,000.00, the benefit can be used as a result of the acquisition of the anti-mafia information referred to in art. 91 of Legislative Decree 159/2011.

How to use the tax credit

The tax credit can only be used as compensation pursuant to art. 17 of Legislative Decree 241/97, by submitting the F24 form:

- through the telematic services made available by the Revenue Agency;
- starting from the working day following the publication of the provision of the Revenue Agency with which the appropriate tax code will be communicated;
- by 31.12.2026.

The amount of the tax credit used in compensation must not exceed the amount recognized by the Ministry of Agriculture, Food Sovereignty and Forestry, under penalty of discarding the

payment.

The tax credit in question is not subject to:

- the annual limit for the use of tax credits, equal to € 250,000.00 (Article 1, paragraph 53 of Law 244/2007);
- the general annual compensation limit in the F24 form, equal to 2 million euros (art. 34 of Law 388/2000).

Tax irrelevance

The tax credit does not contribute to the formation of business income, nor of the IRAP taxable base and is not relevant for the purposes of determining the pro rata deductibility of interest expenses and general expenses, pursuant to art. 61 and 109 co. 5 of the TUIR.

Cumulation

The tax credit in question can be combined:

- with other concessions concerning the same costs, provided that the cumulation does not result in the cost incurred being exceeded;
- with de minimis aid in relation to the same costs, provided that such cumulation does not result in the aid intensity allowed by the European reference framework being exceeded.

Controls, penalties and forfeiture of the benefit

The Ministry of Agriculture, Food Sovereignty and Forestry carries out appropriate checks, including sample checks, in proportion to the risk and the extent of the benefit in relation to the eligible cost incurred, attested by the relevant invoices:

- on the existence of the conditions for the use and maintenance of the facilitation;
- on the veracity of the declarations made pursuant to Presidential Decree 445/2000.

If the Revenue Agency ascertains, as part of the ordinary control activity, the total or partial undue use of the tax credit in question, it shall notify the Ministry of Agriculture, Food Sovereignty and Forestry electronically which, after carrying out the relevant checks, shall activate the recovery procedures.

Once the revocation of the benefit has been ordered, the Ministry shall recover from the beneficiaries the amount unduly used, plus interest and penalties in accordance with the law.