THE WEEK IN BRIEF

News

EXTRAORDINARY TRANSACTIONS

EXCHANGES OF HOLDINGS - Domestic transactions - Contribution of holdings

TAX

INDIRECT TAXES - VAT - Taxpayers' obligations - Split payment

BENEFITS

TAX BENEFITS - Tax credit for investments in capital goods

WORK

SOCIAL SECURITY - Social safety nets

SPECIAL SECTORS

TRUCK DRIVERS

Read Highlights

info@bgsm.it – www.bgsm.it
Via F. Ferrucci, 57 – 59100 Prato (PO) – Tel. 0574/575795

News

Extraordinary transactions

EXCHANGES OF SHAREHOLDINGS

Domestic transactions - Contribution of shareholdings - Allocation of the contribution to equity - No increase in share capital - Applicability of controlled realisation (National Council of Notaries Study no. 37-2026/T)

The National Council of Notaries Law Firm no. 37-2026/T comments on the application of the so-called "controlled realisation" regime in the event of the transfer of shareholdings pursuant to art. 177 par. 2 of the TUIR.

Contribution of equity investments with acquisition or increase of control

Article 177, paragraph 2 of the Consolidated Income Tax Act regulates the controlled realisation regime for the exchange of shareholdings by contribution.

According to this provision, in the event of the transfer of shareholdings with acquisition or increase of control, the realisable value, for the purposes of determining the income of the transferor, is considered to be the value corresponding to the share of the equity items formed by the transferee company as a result of the contribution.

To benefit from the so-called "controlled realization" illustrated above, it is necessary that:

- the transferors receive, in return for the contributions made, shares or quotas of the transferee company;
- the contribution of shareholdings allows the transferee company to "acquire" or "integrate" or "increase" the control by law pursuant to Article 2359 paragraph 1 no. 1 of the Italian Civil Code (i.e. the availability of the majority of the votes exercisable in the ordinary shareholders' meeting) of the exchanged company.

Tax recognized cost of the shareholding contributed

With regard to the tax cost of the shareholding subject to exchange pursuant to Article 177, paragraph 2 of the Consolidated Income Tax Act, the Notariat notes that payments on account of future capital increases or those made as a result of an inseparable capital increase are not relevant.

For the determination of the cost or tax value of the shares or quotas acquired as a result of a non-proportional contribution made at the time of incorporation or capital increase, if only the subjective component were valued, in the sense of considering as a recognized tax cost only that formed or subject to taxation directly in the hands of the transferor, the amount corresponding to that for which the same person has not paid a consideration or for which he has not himself released the shareholding contributed should be excluded from the relevant formation.

Conversely, if the recognized tax cost referred to the shareholding transferred and not to the methods necessary for its acquisition, the recognized tax cost or value should be considered in its entirety, regardless of who actually incurred the relative burden.

Increase in shareholders' equity without receiving in return shareholdings in the share capital of the transferee company

The approach of the answer to the ruling of the Revenue Agency 20.1.2026 no. 9, according to which the contribution of the total shareholding in favour of a transferee company of which the transferor (a natural person not carrying out business activities) holds, already before its execution, the total shareholding, can benefit from the controlled realisation pursuant to art. 177 par. 2 of the TUIR.

The Revenue Agency stated that, in this particular case, a possible capital increase would not have responded to any of the interests of the transferor, but would only have been functional to the formal compliance with the conditions provided for by the law.

For the purposes of applying this approach, the Notariat observes, however, that it should apply when the transaction is carried out by a person who is the sole shareholder of all the companies concerned, both before and after the transaction.

This seems to imply that the conclusions reached by the Administration cannot be automatically extended to hypotheses of non-totalitarian control or to multiple social structures.

art. 177 co. 2 DPR 22.12.1986 n. 917

National Council of Notaries 1.7.2026 no. 37-2026/T

Il Quotidiano del Commercialista of 2.7.2026 - **"The Notariat returns to the controlled realisation in the exchange of shareholdings"** - *Sanna*

Il Sole - 24 Ore of 2.7.2026, p. 31 - **"Neutrality is central to corporate contributions"** - *Germani*

Italia Oggi of 2.7.2026, p. 23 - **"Controlled realisation without fresh capital"** - *Stancati - Manguso*

Guide Eutekne - Direct Taxes - **"Contributions - Contribution of shareholdings"** - *Sgattoni C.*

Tax

INDIRECT TAXES

VAT - Taxpayers' obligations - Split payment - Applicability until 30.6.2026 - Renewal of the derogation measure - European Commission proposal - Continuity of application (press release Ministry of Economy and Finance 30.6.2026 no. 77)

With the press release Min. Economy and Finance 30.6.2026 n. 77 it was confirmed that the proposal for a decision of 17.6.2026, presented by the European Commission, for the renewal of the authorization to apply the *split payment* (art. 17-ter of Presidential Decree 633/72) is currently being examined by the Council of the European Union, with an expected conclusion on 10.7.2026.

The Ministry specified that:

- the authorisation will take effect from 1.7.2026, therefore, the split payments will continue to apply, without interruption, even after 30.6.2026 (the deadline currently provided for in Article 5 of Decision (EU) 25.4.2017 no. 784 and subsequent amendments);
- the subjective scope of application of the discipline remains unchanged.

Split payment mechanism

The *split payment* (or split payment) provides that the VAT charged on the transaction is indicated on the invoice by the transferor or supplier, but paid directly to the Treasury by the transferee or principal, thus separating the payment of the consideration from the payment of the related tax (see Revenue Agency Circular 9.2.2015 no. 1).

European Union authorisation

The split payment is a derogation from the ordinary mechanism for applying the tax that characterises the common system of VAT. Consequently, authorisation from the Council of the European Union is required (Article 395 of Directive 2006/112/EC). The latter was initially granted by Decision (EU) 14.7.2015 no. 1401 and, subsequently, with Decision (EU) 25.4.2017 no. 784 which made it possible to extend the scope of application of the aforementioned anti-evasion measure. Several extensions of the authorisation followed, the last of which was granted by Decision (EU) 25.7.2023 no. 1552 until 30.6.2026.

Report on the general situation of VAT refunds

On the basis of the proposal for a decision under consideration, Italy will be required to submit to the European Commission, by 30.9.2027, a report on the general situation of VAT refunds to taxable persons affected by the measures provided for in Articles 1 and 2 of Decision (EU) No 784 of 25.4.2017 and, in particular, on the average duration of the refund procedure as well as on the effectiveness of these measures and of any other measures implemented to reduce tax evasion in the sectors concerned.

Reasons for the request for an extension of the European Union authorisation

With regard to the reasons that led Italy to request the extension of the EU authorisation again, in the answer to parliamentary questions of 17.6.2026 no. 5-05501 and 5-05506 it was specified that the *split payment* mechanism has proven to be significantly effective in combating VAT evasion and strengthening tax *compliance*, ensuring a more immediate and certain flow of revenue to the Treasury.

In particular, the measure contributed to:

- ensure greater security and timeliness in the acquisition of tax revenue;
- strengthen the levels of *compliance* of economic operators;
- create synergies with other control tools, such as electronic invoicing.

art. 17 ter DPR 26.10.1972 n. 633

Press release Ministry of Economy and Finance 30.6.2026 no. 77

Il Quotidiano del Commercialista del 1.7.2026 - **"The extension of the split payment will take effect from today"** - *Redazione*

Il Sole - 24 Ore of 1.7.2026, p. 4 - **"Split payment, the Mef: the extension to 30 June 2029 is coming"** - *Parente - Trovato*

Il Quotidiano del Commercialista of 18.6.2026 - **"Split payment towards the extension to 2029 without changes to the scope of application"** - *Redazione*

Eutekne Guides - VAT and Indirect Taxes - **"Split payment"** - *Greco E., Gazzera M.*

Concessions

TAX BENEFITS

Tax credit for investments in capital goods - Transition tax credit 5.0 - New tax credit for communications submitted with exhaustion of funds pursuant to Legislative Decree 38/2026 - Indication in the INCOME form - Relevance of the GSE communication (FAQ Revenue Agency 30.6.2026)

The Revenue Agency, with two FAQs 30.6.2026 published in the section dedicated to the INCOME SC 2026 form, has provided guidance on the indication in the INCOME form of the tax credit for transition 5.0 investments, both in relation to the "original" one pursuant to Decree-Law 19/2024, and to the one recognized following the new allocation pursuant to Article 8 of Decree-Law 38/2026.

Transition 5.0 tax credit pursuant to Legislative Decree 19/2024

A first case study analyzed by the FAQs concerns the transition tax credit 5.0 pursuant to Article 38 of Decree-Law 19/2024.

In the present case, an economic operator has made investments eligible for the Transition 5.0 tax credit referred to in art. 38 of Decree-Law no. 19 of 2.3.2024 (credit code, for the RU framework, "T6").

In particular:

- the investments were completed in the year 2025;
- the prior communication referred to in art. 12 par. 1 of the Ministerial Decree of 24.7.2024 was transmitted in the year 2025;
- the communication of completion of the eligible project pursuant to art. 12 para. 6 of the Ministerial Decree of 24.7.2024 was transmitted in the year 2026;
- the GSE's communication to the economic operator of the amount actually usable in compensation, pursuant to art. 12 par. 7 of the aforementioned Ministerial Decree, was received in the year 2026.

According to the Revenue Agency, in the case in question, the tax credit must be indicated in the INCOME 2027 form and not in the INCOME 2026 form.

The instructions to the 2026 INCOME forms specify, in fact, that "*in line RU5, the tax credit accrued, communicated to the beneficiary by the GSE pursuant to Article 12, paragraph 7, of the Ministerial Decree of 24/07/2024, in the tax period covered by this declaration, must be indicated*".

Therefore, for the purposes of the presentation in the tax return, the moment in which the GSE communicates to the economic operator, pursuant to the aforementioned Article 12 paragraph 7 of the Ministerial Decree of 24.7.2024, the amount of the tax credit actually usable in compensation through the F24 form is relevant.

Tax credit 5.0 recognized with new resources pursuant to art. 8 of Decree-Law 38/2026

The other cases analyzed in the FAQs concerns the indication of the 5.0 tax credit recognized as a result of the new resources pursuant to Article 8 of Decree-Law 38/2026.

This tax credit, please note:

- is equal to 89.77% of the amount of the tax credit requested with the aforementioned communications with reference to investments relating to Annexes A and B to the Law. 232/2016 and the training costs of the staff;
- it had to be communicated by the GSE by 30.4.2026 (see MIMIT notice 29.4.2026);
- can only be used in offsetting, pursuant to art. 17 of Legislative Decree 241/97, by submitting the

F24 form (tax code "7079") by the deadline of 31.12.2026, after five days from the communication of the usable credit to the interested parties.

In the present case, an economic operator has accrued the tax credit referred to in art. 8 of Legislative Decree 27.3.2026
no. 38, which can be used in compensation through the tax code "7079", following the communication of concession received by the GSE in the year 2026 pursuant to paragraph 2 of the same Article 8.

In particular:

- the eligible investments were completed in the year 2025;
- the prior communication referred to in art. 12 par. 1 of the Ministerial Decree of 24.7.2024 was transmitted in the year 2025;
- the communication of completion of the project referred to in art. 12 para. 6 of the aforementioned Ministerial Decree was transmitted in the year 2026.

The Revenue Agency stated that in the case in question, the tax credit must be indicated in the INCOME 2027 form and not in the INCOME 2026 form.

For the purposes of the presentation in the declaration, the moment in which the GSE notifies the economic operator, pursuant to art. 8 co. 2 of Decree-Law 38/2026, the tax credit actually usable in compensation through the F24 form is relevant.

art. 38 DL 2.3.2024 n. 19

art. 8 DL 27.3.2026 n. 38

FAQ Agenzia Entrate 30.6.2026

Il Quotidiano del Commercialista del 2.7.2026 - **"Tax credit transizione 5.0 con nuove risorse nel modello REDDITI 2027"** - *Alberti*

Il Sole - 24 Ore del 2.7.2026, p. 28 - **"F24 da modificare a mano entro fine anno"** - *De Stefani Guide*

Eutekne - Dichiarativi - **"Bonus investimenti transizione 5.0"** - *Alberti P.*

Work

SOCIAL SECURITY

Social safety nets - Measures to protect workers for climate emergencies - Contribution benefits - New in Legislative Decree 107/2026

With Legislative Decree 26.6.2026 no. 107 reintroduces rules that allow companies engaged in the construction of infrastructure works and in the agricultural sector to suspend or reduce their work activity with consequent access to the redundancy fund treatment, also due to exceptional climatic conditions.

The measure in question therefore takes into account how the increasingly frequent and intense heat waves inevitably affect the performance of work activities, often making it necessary to suspend or reduce them. In this context, it is appropriate to recognize wage subsidies, including the Ordinary Wage Guarantee Fund (CIGO) and the Special Wage Guarantee Fund for Agricultural Workers (CISOA).

CIGO for companies engaged in infrastructure works

Article 6 of Decree-Law 107/2026 recognises a series of favourable conditions for access to the social safety nets in question, starting with industrial and artisan construction and related companies, or those that carry out excavation and/or processing of stone material, involved in the construction of infrastructure works during exceptional climatic situations, including those relating to extraordinary heat waves.

In detail, the provision in question intervenes in a facilitative mode with reference to the treatment of the ordinary wage redundancy fund (CIGO), "deactivating" - with regard to interventions determined by objectively unavoidable events (so-called "EONE") - the duration limits of 52 weeks provided for by art. 12 par. 2 and 3 of Legislative Decree 148/2015.

On this point, it should be noted that this facilitative provision applies for the period between

on 1.7.2026 and 31.12.2026.

In addition, for the same period, companies that apply for wage subsidies are exempt from the payment of the additional contribution referred to in Article 13, paragraph 3 of Legislative Decree 148/2015,

specifically provided for in all cases in which the company requests CIGO intervention.

The concessions in question are recognized within the expenditure limit of 4.9 million euros for the year 2026.

It will then be up to INPS to monitor the use of the allocated financial resources, even prospectively, not accepting applications exceeding this expenditure limit.

Recognition of CISOA's treatment for the agricultural sector

As far as companies in the agricultural sector are concerned, art. 6 co. 2 of Decree-Law 107/2026 recognises - again for the period between 1.7.2026 and 31.12.2026 - the facilitated granting of CISOA treatment for seasonal weather, also to permanent and fixed-term agricultural workers.

In particular, the treatment is also granted in the case:

- reduction of work activity equal to half of the contractually provided daily hours;
- regardless of the requirement of working days.

In addition, the income subsidies in question are not counted for the purposes of reaching the maximum duration of 90 days per year, while they are equated to actual work for the purposes of:

- calculation of agricultural unemployment benefits;
- requirement of 181 days of actual work, provided for in art. 8 of the aforementioned Law. 457/72.

In relation to the latter requirement, in fact, it should be remembered that permanent wage earners and other workers who work more than 180 days annually at the same company are considered agricultural workers.

Finally, the provision in question provides that, by way of derogation from the provisions of art. 14 of Law 457/72, the CISOA treatment granted pursuant to Decree-Law 107/2026 is provided by the territorially competent INPS office and directly by the Institute itself.

Also in this case, the facilitated recognition of CISOA is granted within the expenditure limit of 10.3 million euros for the year 2026 and it will be up to INPS to monitor, even prospectively, compliance with the expenditure limit, not accepting applications exceeding the aforementioned limit.

art. 6 DL 26.6.2026 n. 107

Il Quotidiano del Commercialista del 30.6.2026 - **"Facilitated redundancy fund in case of high temperatures"** - *Mamone*

Eutekne Guides - Social Security - **"Social Shock Absorbers - Ordinary Wage Guarantee Fund (CIGO)"** - *Bonini P.*

Eutekne Guides - Social Security - **"Social Shock Absorbers - Wage Guarantee Fund in derogation"** - *Bonini P.*

Eutekne Guides - Social Security - **"Social Shock Absorbers"** - *Costa A.*

Special sectors

TRUCK DRIVERS

Tax credit for fuel hauliers 2026 - Extension and expansion of beneficiaries - News of the converted Decree-Law 63/2026

Arts. 1-ter co. 1 and 1-novies of Decree-Law 63/2026, introduced in the conversion process into Law 25.6.2026 no. 113, have made some changes to the tax credit for fuel of companies in the road haulage sector governed by art. 3 of Decree-Law 33/2026.

The changes to the tax credit for agricultural fuel, as well as the tax credit provided for the purchase of agricultural fertilizers, initially contained in the repealed Decree-Law 89/2026, have also been incorporated into the converted Decree-Law 63/2026.

Tax credit for fuel in the road haulage sector - Expansion of the subjective scope and extension

Article 3 of the converted Legislative Decree 33/2026 granted a tax credit to companies, with registered office or permanent establishment in Italy, carrying out the transport of goods activities indicated in Article 24-ter paragraph 2 letter a) of Legislative Decree 504/95, the implementation methods of which must be defined by a decree soon to be issued.

With the intervention of art. 1-novies of Decree-Law 63/2026, introduced at the time of conversion into law, it was extended the subjective scope of application of this tax credit pursuant to Article 3 of Decree-Law 33/2026.

This provision now also applies to:

- companies indicated in art. 24-ter, paragraph 2, letter b) (no longer only letter a) of Legislative Decree 26.10.95 no. 504, i.e.

companies operating in the road transport of people sector;

- companies carrying out transport activities pursuant to Law 11.8.2003 n. 218, on the rental of buses with driver operated with vehicles of the Euro V and VI environmental class.

On this point, it should be noted that the aforementioned letter b) of art. 24-ter, paragraph 2 of Legislative Decree 504/95 concerns passenger transport activities carried out by:

- public bodies or local public companies carrying out the transport activity referred to in Legislative Decree 19.11.97 n. 422;
- interregional self-service companies under state jurisdiction pursuant to Legislative Decree 21.11.2005 no. 285;
- companies operating self-services of regional and local competence pursuant to Legislative Decree 19.11.97 n. 422;
- companies operating regular self-service services within the Community referred to in Regulation (EC) no. 1073/2009.

Article 2 of Law 218/2003 then defines bus rental companies with driver as companies in possession of the requirements for access to the profession of road transport of passengers who carry out transport services in favor of third customers or offered directly by pre-established groups, by means of buses of which they have availability, for a fee determined in advance in an overall form for the entire service.

As a result of the amendments made during the conversion into law, into which art. 2 co. 1 of DL 89/2026 (now repealed) was merged, among other things, the extension for the month of June 2026 of the aforementioned tax credit for diesel fuel used as fuel by art. 3 of DL 33/2026 was confirmed.

Therefore, the tax credit for road transport, of goods and people, is:

- commensurate with the higher expenditure incurred in each of the months from March to June of the year 2026, compared to the price of February of the same year 2026;
- granted within the maximum limit of 300 million euros for the year 2026.

Tax credit for fuel for agricultural businesses

The conversion into law of Decree-Law 63/2026 also incorporated the changes that had initially been defined by art. 2 co. 2 of Decree-Law 89/2026 (now repealed) in relation to the fuel tax credit for agricultural businesses.

In fact, the extension to the months of April and May 2026 of the tax credit pursuant to Article 8-ter of the converted Decree-Law 38/2026 has been confirmed, granted to agricultural businesses as partial compensation for the higher costs actually incurred for the purchase of diesel and petrol for the power of the vehicles used for the exercise of agricultural activities (including the heating of greenhouses intended for the cultivation of horticultural plants).

Therefore, the tax credit for the fuel of agricultural businesses is recognized:

- up to 20% of the expenditure incurred for the purchase of fuel made in the months from March to May of the year 2026 (i.e. March, April and May 2026), proven by the relevant purchase invoices, net of VAT;
- within the limit of 90 million euros for the year 2026.

Tax credit for the purchase of agricultural fertilizers

Article 1-ter , paragraph 3 - 6 of the converted Decree-Law 63/2026 (initially Article 2, paragraph 3 - 6 of Decree-Law 89/2026, now repealed) provided for the recognition of a tax credit to agricultural businesses in order to mitigate the economic effects deriving from the persistence of the exceptional increase in the price of agricultural fertilizers, resulting from the recent international crises.

The tax credit:

- it is attributed under the conditions and in the manner that will be defined by a subsequent implementing decree of the Ministry of Agriculture, Food Sovereignty and Forestry;
- up to 30% of the expenditure made for the purchase of the aforementioned fertilizers, in the months of March, April and May 2026, proven by the relevant purchase invoices, net of VAT, is recognized within the limit of 40 million euros for the year 2026;
- it can only be used in compensation in the F24 form, by 31.12.2026;
- is not subject to the annual limit on the use of tax credits, equal to €250,000.00 (Article 1 , paragraph 53 of Law 244/2007), nor to the general annual compensation limit in the F24 form, equal to €2 million (Article 34 of Law 388/2000), nor to the prohibition of offsetting credits relating to state taxes in
- presence of tax debts entered in the register for an amount exceeding 1,500.00 euros (art. 31 of Decree-Law 78/2010);

- it 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 par. 5 of the TUIR;
- it can be combined with other benefits that have the same costs as their object, provided that such cumulation, also taking into account the non-competition in the formation of income and the IRAP taxable base, does not lead to the cost incurred being exceeded;
- is granted pursuant to and in compliance with the conditions set out in the European Commission Communication C/2026/2593 adopted on 29.4.2026 on the "Temporary Framework for State aid in response to the crisis in the Middle East".

art. 1 novies DL 30.4.2026 n. 63
art. 1 ter co. 1 DL 30.4.2026 n. 63

Il Quotidiano del Commercialista del 30.6.2026 - **"Tax credit fuel hauliers extended to passenger transport by bus"** - *Alberti*

Eutekne Guides - Direct Taxes - **"Road Hauliers"** - *Alberti P.*

Read Highlights

TAX

REVENUE AGENCY PROVISION 9.6.2026 NO. 172588

TAX

INDIRECT TAXES - VAT - TAXPAYERS' OBLIGATIONS - ANNUAL RETURN - VAT
2026 - VAT return relating to 2025 - Failure to submit or submit without the VE or VJ form or with "derisory" active transactions - Communications to taxpayers and the Guardia di Finanza - Regularization

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 enacts the provisions concerning the methods by which information is made available to taxpayers and the Guardia di Finanza reporting:

the possible failure to submit the annual VAT return relating to the 2025 tax period (2026 VAT form);

- or the submission of the same without filling in the VE form, or with active transactions declared for an amount of up to € 1,000.00, lower than the amount of the supplies relevant for VAT purposes made in the same tax period;
- or the submission of the same without filling in the VJ form, in relation to the declaration obligations by the transferee/principal related to the reverse charge regime.

For these purposes, the Revenue Agency uses the data of electronic invoices issued and received, as well as those of the daily payments stored and transmitted electronically by taxpayers subject to VAT.

Content of communications

The communications in question contain:
- the tax code, the name or the surname and name of the taxpayer;
- the identification number and date of the communication, the deed code and the tax period (2025);
- the date of preparation of the communication, in the event of failure to submit the VAT return within the prescribed deadlines;
- the date and electronic protocol of the VAT return transmitted for the 2025 tax period, in the event of

submission of the return without the VE or VJ form or with "negligible" active transactions;

- 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 related penalties through active repentance.

Methods of making communications

The aforementioned communications:

- they are sent to the taxpayer to the certified e-mail address (PEC) activated by the same;
- together with the relevant detailed information, can be consulted, by the taxpayer himself, by accessing his reserved area of the Revenue Agency website, in the section "The Agency writes" within the "Tax Drawer" and the "Invoices and Considerations" portal.

The information in question is also made available to the Guardia di Finanza through IT tools.

Reporting of clarifications and clarifications

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

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

Regularization of violations

Violations committed in relation to the VAT return for the 2025 tax period can be regularized through active repentance, pursuant to art. 13 of Legislative Decree 472/97, as amended by Legislative Decree no. 87 of 14.6.2024 (since these are violations committed from 1.9.2024), benefiting from the reduction of penalties due to the time elapsed since the commission of the violations themselves.

It should be noted, in fact, that the active correction can take place regardless of the fact that the violation has already been ascertained or that control activities have begun by the Tax Administration, provided that the following has not yet been notified:

- an "amicable notice" following automated settlement of the declaration, pursuant to art. 54-bis of Presidential Decree 633/72;
- an act of assessment.

In particular, taxpayers who have not submitted the VAT return for 2025 can remedy the non-compliance:

- by submitting the declaration within 90 days of the scheduled deadline of 30.4.2026, therefore by 29.7.2026;
- by paying the reduced penalty of € 25.00 (one tenth of € 250.00) for lateness;
- paying any taxes due, legal interest and the related reduced penalty for the violation of non-payment, except for availing, with the expected increases, of the deferred payment of the 2025 VAT balance.

The reduced penalties for the so-called "prodromal violations" remain due independently, in the course of repentance.