THE WEEK IN BRIEF

News

TAX

DIRECT TAXES - General provisions - Deductible charges - Superbonus

DIRECT TAXES - IRES - Depreciation - Tangible assets - Super-depreciation and hyper-depreciation - Hyper-depreciation pursuant to Law 199/2025

WORK

SOCIAL SECURITY

SOCIAL SECURITY - Social safety nets

PROTECTION AND SAFETY

SAFETY AT WORK - INAIL

Read Highlights

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

News

Tax

DIRECT TAXES

General provisions - Deductible expenses - Superbonus - Expenses incurred in 2026 - Assignment option and discount on the invoice - Approval of the model - Deadline of 16.3.2027 (provv. Revenue Agency 17.7.2026 n. 211701)

With the provision of the Revenue Agency 17.7.2026 no. 211701, the form, together with the related instructions, was approved to transmit the communication of option for the so-called "discount on the consideration" and the first assignment of the credit relating to the deduction due, pursuant to art. 121 of Decree-Law 34/2020, in relation to the expenses incurred in 2026 that entitle you to the *superbonus*, referred to in Article 119 above, for interventions carried out in the Municipalities of the territories affected by seismic events that occurred in the regions of Abruzzo, Lazio, Marche and Umbria on 6.4.2009 and as of 24.8.2016 where a state of emergency has been declared.

Expenses incurred in 2026 with superbonus

In special cases, even for expenses incurred in 2026, it is possible to benefit from the 110% superbonus by exercising the transfer and discount options on the consideration referred to in art. 121 of Decree-Law 34/2020, for interventions carried out in the municipalities of the territories affected by seismic events.

Pursuant to art. 119 par. 8-ter.1 of Decree-Law 34/2020 it is established, in fact, that, for "*interventions carried out in the municipalities of the territories affected by seismic events that occurred in the regions of Abruzzo, Lazio, Marche and Umbria on 6 April 2009 and as of 24 August 2016 where a state of emergency has been declared, the deduction for the tax incentives referred to in paragraphs 1-ter and 4-quarter is also due for the expenses incurred in the year 2026, to the extent of 110 per cent, exclusively in the cases governed by Article 2, paragraph 3-ter.1, of Decree-Law No. 11 of 16 February 2023, converted, with amendments, by Law No. 38, for which the option referred to in Article 121, paragraph 1, of this decree is exercised*".

Art. 2 par. 3-ter.1 of Decree-Law 11/2023 then established that the "block of options" introduced by the previous para. 1 as of 17.2.2023 does not apply "*also to the expenses referred to in Article 119, paragraph 8-ter.1" of Decree-Law 34/2020, "incurred in the year 2026, from the resources referred to in the second sentence*".

Notice of option for sale/discount

The communication is necessary if, pursuant to art. 121 of Decree-Law 34/2020, the beneficiary of the tax deduction intends to opt, instead of direct use in the tax return, to:

- a contribution, in the form of a discount on the amount due, of a maximum amount not exceeding the consideration itself, advanced by the supplier of goods and services relating to the subsidized interventions (in this case, the supplier recovers the advance contribution in the form of a tax credit of an amount equal to the deduction due);
- the assignment of a tax credit corresponding to the deduction due, to other subjects, including credit institutions and other financial intermediaries.

Subject required to transmit the option notice

The communication of option, pursuant to art. 121 of Decree-Law 34/2020, must be transmitted:

- by the person who issues the compliance visa for the interventions carried out on the real estate units;
- by the person issuing the compliance visa, or by the condominium administrator or by the condominium owner in charge of the interventions carried out on the common parts of the buildings (in the case of sending by the condominium administrator or the condominium owner in charge, the person issuing the visa is required to verify and validate the data relating to the conformity visa and the asseverations and attestations).

Deadline for sending the notice of option

The communication model approved with the provv. Revenue Agency 211701/2026:

- can be used from 23.7.2026;
- must be sent by the peremptory deadline of 16.3.2027 (without the possibility of adhering to the remission *in bonis*). For anything not provided for by provision no. 211701/2026, the provisions of provision no. 321370/2025.

art. 119 co. 8 ter.1 DL 19.5.2020 n. 34

art. 121 co. 1 DL 19.5.2020 n. 34

art. 2 co. 3 ter.1 DL 16.2.2023 n. 11

Revenue Agency Provision 17.7.2026 no. 211701

Il Quotidiano del Commercialista of 18.7.2026 - **"Model to communicate options on 2026 superbonus expenses usable from 23 July"** - *Zeni*

Il Sole - 24 Ore of 18.7.2026, p. 25 - **"Communications of the 2026 superbonus starting on Thursday 23"** - *De Stefani L.*

Italia Oggi of 18.7.2026, p. 23 - **"Superbonus, the 2026 model is coming"** - *Rizzi M.*

Eutekne Guides - Direct Taxes - **"Superbonus - Assignment of the deduction and discount on the consideration"** - *Zeni A.*

DIRECT TAXES

IRES - Depreciation - Tangible assets - Super-depreciation and hyper-depreciation - Hyper-depreciation pursuant to Law 199/2025 - Confirmation communication (press release of the Ministry of Enterprises and made in Italy 20.7.2026 and Ministerial Decree 20.7.2026)

With the Ministerial Decree of 20.7.2026 , the MIMIT has identified 21.7.2026 as the deadline for opening the IT platform to submit the investment confirmation communications provided for by the new Transition 5.0 plan in relation to hyper-depreciation.

At the same time, the communication forms and the operating instructions for sending them, available on *the GSE* website, are approved.

Implementing provisions

The Ministerial Decree of 7.5.2026 contains the implementation procedures relating to the new hyper-depreciation pursuant to Article 1, paragraphs 427 - 436 of Law 199/2025.

In particular, art. 3 defines the procedure for accessing the facility and provides for three main communications: a preventive one, one confirming the investment and one completion. Two other periodic communications are then required for monitoring.

The Ministerial Decree of 10.6.2026 then defined the terms of the prior communications of access, opening of the platform and approved the communication models, thus making the facility fully operational (see "La Settimana in Breve" 12.6.2026 n. 24).

With the subsequent Ministerial Decree of 20.7.2026, the terms of opening the IT platform for the submission of communications of completion of investments were identified, pursuant to art. 3 co. 3 of Ministerial Decree 7.5.2026.

How to send confirmation communications

Art. 3 paragraph 2 of the Ministerial Decree of 17.5.2026 provides that, for each prior communication, within 60 days of the notification of the positive outcome communication sent by the GSE, the company shall send the relevant communication confirming the investment.

On the basis of art. 2 of the Ministerial Decree of 20.7.2026, the communications referred to in art. 3 co. 2 of the Ministerial Decree of 7.5.2026 can be submitted:

- starting from 12:00 noon on 21.7.2026;
- exclusively through the electronic system for the management of the metering available in the appropriate "Customer Area" section of the GSE website (*www.gse.it*), accessible via SPID;
- using the forms and instructions for filling in the form made available therein.

Content of the Communication

The communication must be transmitted within the deadlines established by current legislation and must contain (art. 1 of Ministerial Decree 20.7.2026):

- the certificate of payment, with an indication of the date and amount, of the last amount of the advance payment useful for reaching 20% of the acquisition cost of each subsidized asset;
- the details of the invoices relating to the costs eligible for the subsidy.

The confirmation communication may not concern investments in assets other than or of an amount greater than those covered by the prior communication transmitted. For assets subject to financial lease, without prejudice to the obligation to send the confirmation communication, the payment of fees for the achievement of 20% of the acquisition cost is considered satisfied with the stipulation of the

financial lease is the commitment undertaken with the supplier by the grantor company with the signing of the purchase order.

Ministerial Decree 7.5.2026 Ministry of Enterprise and Made in Italy

Press Release Ministry of Enterprise and Made in Italy 20.7.2026

Il Quotidiano del Commercialista del 21.7.2026 - **"From today the confirmation communications for hyper-depreciation"** - *Sessini*

Work

SOCIAL SECURITY

Inclusion allowance (Adi) - Renewal applications - Rules for the management of the Adi Card (INPS message 22.7.2026 no. 2437)

With the message 22.7.2026 n. 2437, INPS summarized the procedures for submitting applications for the renewal of the inclusion allowance (Adi), pursuant to art. 3 co. 2 of Decree-Law 48/2023, as well as the rules for managing the Adi Card in cases of continuation of the measure. Although the indications contained in the act of practice are aimed at all beneficiaries who submit the renewal application in the coming months, they are particularly important for those who, after the first renewal carried out in 2025, conclude the period of an additional twelve months of use of the benefit in July 2026 and can therefore submit a new renewal application starting from 1.8.2026.

Regulatory data

Pursuant to art. 3 co. 2 of Decree-Law 48/2023, the ADI is recognized for a continuous period not exceeding 18 months and can subsequently be renewed, upon submission of the application, for a further 12 months, provided that the requirements provided for by law remain.

Following the novelty introduced by art. 1 co. 158 of Law 199/2025, the renewal takes place without the interruption of one month provided for by the previous regulations, without prejudice to the halving of the first month's renewal compared to the monthly amount due.

Submission of renewal applications

Households whose request is "completed" can submit the application for renewal of the ADI starting from the month following that of the last payment; therefore, applications submitted in the last month of use cannot be accepted.

The request can be submitted either by the same applicant or by another adult member of the household.

Once the investigation has been successfully concluded, a distinction must be made.

For households that have not undergone changes compared to the previous "terminated" application, the benefit starts from the month in which the renewal application is submitted. In these cases, it is not necessary to proceed with a new registration in the Information System for Social and Labour Inclusion (SIISL) or to sign a new Digital Activation Agreement (PAD), as what was done on the occasion of the previous application remains valid. Otherwise, if the composition of the family unit has changed, it is necessary to register again with the SIISL and sign a new PAD.

In any case, all households applying for renewal are still obliged to report to social services within 120 days of submitting the renewal application or, when applicable, of signing the PAD, under penalty of suspension of subsequent payments (*see* INPS message no. 2052/2025).

Filling out the renewal application

If a disadvantaged condition has been indicated in the previous application and a treatment and assistance program has been included in relation to one or more members of the family unit, in the event that this condition has not changed and the certification is still valid on the date of submission of the renewal application, the new application must again include:

- the details of the certification attesting to the disadvantaged condition;
- the data relating to inclusion in the treatment and assistance program still in progress.

Conversely, if the certification or the care and assistance program has expired before submission of the renewal application, the interested party must already be in possession of the new certification attesting to the condition of disadvantage, as well as the certification demonstrating inclusion in treatment and assistance programs, the details of which must be reported in the application.

Even during the use of the measure, the certifications subject to expiration, if not extended by the competent Administrations and not communicated through the "ADI-Com Extended" form by the user by the expiry date, determine the exclusion of the subject as a beneficiary and, possibly, the forfeiture of the application. Similarly, an application for renewal that contains the details of an expired certification cannot, in fact, continue its *process*.

Adi Card Management Rules

The Adi Card is the electronic payment instrument through which the economic benefit is provided and which is issued at post offices. In this regard, it is necessary to distinguish the different consequences depending on whether the family unit has remained unchanged or has undergone changes compared to the previous "terminated" application. In the first case, if the applicant already holds an active ADI Card, the amounts continue to be credited to the same Card, without the need to issue a new one. Otherwise, if the applicant does not already have an ADI Card, or in cases of change in the composition of the family unit compared to the previous application, a new Card will be issued.

art. 1 co. 158 L. 30.12.2025 n. 199
art. 1 DL 4.5.2023 n. 48
art. 3 co. 2 DL 4.5.2023 n. 48
INPS Message 27.6.2025 no. 2052
INPS Message 22.7.2026 no. 2437

Il Quotidiano del Commercialista of 23.7.2026 - **"Application for renewal of Adi from the month following that of the last payment"** - *Andreozzi*

Eutekne Guides - Labour - **"Active labour market policies - Information system for social and labour inclusion (SIISL)"** - *Andreozzi F.*

Eutekne Guides - Social Security - **"INPS - Inclusion Allowance"** - *Andreozzi F.*

SOCIAL SECURITY

Social safety nets - Measures to protect workers for climate emergencies - Contribution benefits - News of Legislative Decree 107/2026 - Instructions (INPS message 20.7.2026 no. 2418)

With the message 20.7.2026 n. 2418, INPS has dictated the operating instructions for the use of the CIGO and CISOA periods required, pursuant to art. 6 of Decree-Law 107/2026, in the presence of exceptional climatic situations, including those relating to extraordinary heat waves.

Ordinary redundancy fund (CIGO)

Article 6 paragraph 1 of Legislative Decree 107/2026 provides that employers belonging to the construction and similar, stone and excavation sectors - falling within the scope of the CIGO pursuant to Article 10 paragraph 1 letters m), n) and o) of Legislative Decree 148/2015 - for suspensions or reductions in work carried out from 1.7.2026 to 31.12.2026, determined by objectively unavoidable events ("EONE"), can access the CIGO without the aforementioned periods being calculated for the purpose of reaching the maximum duration limit of the treatments, set at 52 weeks in the two-year rolling period by art. 12 of Legislative Decree 148/2015.

The other employers covered by the CIGO, for treatments related to objectively unavoidable events ("EONE"), already benefit from the neutralization of the periods required for the aforementioned events.

Among the benefits provided, the following are worth mentioning:

- the non-application, for requests for wage subsidies related to objectively unavoidable events ("EONE"), of the general principle referred to in art. 1, paragraph 2 of Legislative Decree 148/2015, according to which workers must possess, at the production unit for which the supplement is requested, a minimum seniority of actual work of 30 days on the date of submission of the application for concession;
- employers who apply for ordinary wage subsidies pursuant to art. 6 par. 1 of Decree-Law 107/2026 are not required to pay the additional contribution.

Deadline for submitting the application

Applications must be submitted by the end of the month following the month in which the event of suspension or reduction of work began.

Payment methods

Integration can be:

- anticipated by the employer, with the latter having to use the adjustment code that will be communicated by INPS through the "Two-way communication" service in the UniEmens flows, together with the issue of the integration authorization;
- paid directly by INPS. In this case, employers must comply with the usual procedures for the transmission of the data necessary for the direct payment to workers of wage subsidies (UniEmens-Cig flows).

CISOA

Article 6 paragraph 2 of Decree-Law 107/2026 establishes that, in the period between 1.7.2026 and 31.12.2026, the CISOA for seasonal weather is granted to permanent agricultural workers (OTI) and fixed-term agricultural workers (OTD) even in the event of a reduction in work activity equal to half of the daily hours contractually provided for and regardless of the requirement of working days.

These income supplements:

- they are not counted for the purpose of reaching the maximum duration of 90 days in the year;
- they are equated with work for the purposes of calculating agricultural unemployment benefits and for the purposes of the requirement of 181 days of actual work.

Question

To submit applications, the reason for payment must be used:

- "CISOA atmospheric events reduction" (code 17), for applications involving OTI and OTD with a reduction in work activity equal to half of the contractually established daily hours;
- "CISOA atmospheric events with suspension pursuant to Legislative Decree 107/2026" (code 18), for applications involving OTI and OTD with daily suspension of work.

It is necessary to submit separate applications if the workers concerned are partly suspended and partly reduced (one for each of the aforementioned reasons).

Applications must be submitted within the ordinary deadline of 15 days from the start of the event of suspension or reduction of work. Taking into account that the submission of CISOA applications with the aforementioned reasons is allowed from 24.7.2026, applications referring to suspensions or reductions for events that occurred from 1.7.2026 to 23.7.2026 can be sent by 22.8.2026.

Methods of granting and disbursement

The treatment is granted by the territorially competent structure of INPS and is provided directly by the Institute.

art. 6 DL 26.6.2026 n. 107

INPS Message 20.7.2026 no. 2418

Il Quotidiano del Commercialista of 22.7.2026 - **"From INPS the instructions for accessing the CIGO and CISOA for heat waves"** - *Silvestro*

Il Sole - 24 Ore of 22.7.2026, p. 27 - **"The redundancy fund for heat also allowed for agricultural workers"** *- Caponi*

Italia Oggi of 22.7.2026, p. 39 - **"Heat, special protections ready"** - *Cirioli*

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

Eutekne Guides - Social Security - **"Social Shock Absorbers - Special Redundancy Fund for Agricultural Workers (CISOA)"** - *Silvestro D.*

SAFETY AT WORK

INAIL - Minimum and maximum annuity - Revaluation as of 1.7.2026 - Taxable salary limits for the calculation of insurance premiums (INAIL Circ. 22.7.2026 no. 35)

With Circ. 22.7.2026 no. 35, INAIL, following Ministerial Decree 11.5.2026 no. 58, re-evaluated the economic benefits provided by the Institute in the industry sector with effect from 1.7.2026, establishing the amounts of the minimum and maximum pension, starting from that date, in the amounts of 20,712.30 euros and 38,465.70 euros respectively.

On the basis of these amounts, the taxable salary limits useful for the calculation of the insurance premium have therefore been updated, to be varied according to the revaluation of the annuities.

There are different types of workers involved.

Workers in the management area

For workers in the managerial area, the conventional daily wage is 128.22 euros, while the monthly wage has been set at 3,205.48 euros. In the case of a *part-time* contract, the conventional hourly wage is set at €16.03.

Workers with conventional wages equal to the minimum pension

Workers with conventional wages equal to the minimum pension are:

- prisoners and internees;
- students of vocational education courses;
- workers engaged in socially useful work and activities for public utility purposes;
- workers engaged in training and orientation internships;
- honorary justices of the peace and honorary deputy prosecutors.

For the aforementioned subjects, the conventional daily wage is equal to 69.04 euros, while the monthly wage is equal to 1,726.03 euros.

Family members participating in the family business

For family members participating in the family business referred to in art. 230-bis of the Italian Civil Code, the amount of the conventional remuneration is €69.32 per day and €1,732.93 per month.

Workers of former companies and port groups

For workers of former companies and port groups referred to in L. 84/94 , the conventional daily wage for 12 days per month was set at €1,544.28 (€128.69 x 12).

Remuneration

The amount of the conventional daily wage is equal to 69.04 euros, while the monthly one is 1,726.03 euros.

Parasubordinati

For parasubordinate workers, the minimum and maximum taxable amount are, respectively, €1,726.03 and €3,205.48.

Sports employees

For sports employees, the annual minimum and maximum amount to €20,712.30 and €38,465.70 respectively.

Pupils, students and pupils

For pupils and students of schools or educational institutions of all levels, non-state, the amounts to be applied for the regulation of the 2025/2026 premium and for the advance of the 2026/2027 premium are, respectively, equal to 10.54 and 10.64 euros.

On the other hand, the annual unitary special premium for students of regional vocational education and training courses run by training institutions and private schools (IeFP students) is equal to 70.96 euros (0.39 euros per day).

Ministerial Decree 11.5.2026 Ministry of Labour and Social Policies
no. 58 INAIL Circular no. 35 of 22.7.2026
INAIL Circular 28.5.2026 no. 25

Il Quotidiano del Commercialista of 23.7.2026 - **"The limits for taxable salaries for the calculation of INAIL premiums change"** - *Silvestro*

Eutekne Guides - Social Security - **"INAIL Insurance - Insurance Premium"** - *Vazio F.*

Read Highlights

TAX

MINISTERIAL DECREE OF THE MINISTRY OF ECONOMY AND FINANCE 29.4.2026

TAX

ASSESSMENT - ASSESSMENT AND CONTROLS - TAX ASSISTANCE - Activities carried out by the CAF and qualified professionals - Activity provided from 2025 - Reduction of fees

Art. 1 paragraph 720 of Law no. 199 of 30.12.2025 (2026 Budget Law) provided for a reduction in the resources, charged to the State budget, allocated annually to remunerate tax assistance activities, pursuant to art. 38 co. 1 of Legislative Decree 241/97.

In implementation of this provision, this Ministerial Decree establishes the methods for achieving the expected cost savings.

Subjective scope of application of the reduction

Based on the literal data of the aforementioned provision of the 2026 Budget Law, the reduction in fees should have concerned only the Authorized Tax Assistance Centers (CAF).

This Ministerial Decree establishes that the remodulation of fees also concerns professionals qualified to provide tax assistance, i.e. persons enrolled in the Register of Chartered Accountants and Accounting Experts or Labour Consultants, who have put in place the required obligations.

Amount of reduction in annual appropriation

The planned reduction is equal to an amount of €21.6 million per year and concerns the financial allocations entered in chapter 3845 of the Ministry of Economy and Finance's estimates.

Therefore, the resources to be allocated to the payment of the fees due to CAF and qualified professionals cannot exceed the limit of 195,297,790.00 euros per year.

Justification for the reduction

The reduction in question is justified by the consolidation of the procedures relating to the pre-filled tax return, introduced by Legislative Decree 21.11.2014 no. 175 starting from the year 2015, on the basis of the expansion and improvement of the quality of the data that has led to the progressive development of the pre-filled returns and, consequently, to the increase in the number of declarations accepted without the introduction of changes by taxpayers.

Confirmation of the "edictal" fees provided for by the Ministerial Decree of 29.12.2014

This Ministerial Decree establishes that the "edictal" measures of the fees charged to the State budget for tax assistance activities remain those established by art. 1 of the Ministerial Decree of 29.12.2014 (published in the Official Gazette 23.1.2015 no. 18), summarized below.

Processing and electronic transmission of 730 forms without modifications

For the tax assistance activity provided in relation to the processing and electronic transmission of the 730 forms, if the CAF or qualified professional transmits the 730 form without changes to the data indicated in the pre-filled return, a fee of 16.90 euros is due for each return.

If the 730 form concerns a taxpayer exempt from the obligation to submit the tax return income, pursuant to art. 1 co. 4 of Presidential Decree 600/73 (e.g. employee with a single income from work and housing principal), which does not have to claim charges or deductions or other benefits, the fee is reduced by 25%, thus becoming equal to 12.68 euros for each declaration. The aforementioned fees also apply in the event of the taxpayer's refusal to provide the CAF or professional with the proxy for access to their pre-filled return.

Processing and electronic transmission of 730 forms with amendments

If the CAF or qualified professional processes and transmits the 730 form to which changes have been made to the data indicated in the pre-filled declaration, a fee of 17.70 euros is due for each declaration.

The aforementioned fee is due in a double amount, therefore for an amount of 35.40 euros, for the processing and transmission of the 730 forms jointly.

Processing and electronic transmission of 730 forms with additions

If the CAF or qualified professional processes and transmits the 730 form to which changes have been made that involve additions even in addition to changes in the data indicated in the pre-filled declaration, a fee of 18.30 euros is due for each declaration.

If the 730 form concerns a taxpayer exempt from the obligation to submit a tax return, who does not have to claim charges or deductions or other benefits, the fee in question is also reduced by 25%, thus becoming equal to 13.73 euros for each return.

These fees are also paid in the event of failure by the Revenue Agency to prepare the pre-filled return.

Proportional reduction to meet the annual spending limit

If, as a result of the application of the aforementioned unit fees, the total amount of fees due to CAFs and qualified professionals is higher than the aforementioned annual expenditure limit, the amounts due to each entitled person are proportionally reduced.

Effective date of the reduction

The reduction of fees to CAF and qualified professionals, pursuant to art. 1 paragraph 720 of Law 199/2025, applies from the year 2026, in relation to activities carried out from the year 2025.