THE WEEK IN BRIEF

News

Extraordinary transactions

FUSION

Tax aspects - Reverse merger - Carry-forward of losses of the special purpose vehicle and the target company - Limits on carry-forward - Disapplication (answer to the Revenue Agency ruling 15.9.2026 no. 172)

The non-applicability of the limitations on the carry-forward of losses and surpluses of non-deductible interest expenses of art. 172 par. 7 of the TUIR, for reverse mergers involving special purpose vehicles in the *target* company following a financial acquisition with *equity*, was also confirmed by the Revenue Agency ruling 15.9.2026 no. 172.

This approach applies to the subjective positions of the "vehicle" company and to those of the "*target*" company.

The case at hand concerns the merged company Beta, which played the role of a special purpose vehicle for the implementation of the investment project of the "Beta Funds" concerning the acquisition in two *tranches* of 100% of the share capital of Alfa (absorbing/*target*).

Limits on loss carry-forward in the event of a merger

Article 172, paragraph 7 of the Consolidated Income Tax Act establishes that the tax losses accrued by the companies participating in the merger, including those of the merging company, can be carried forward to the absorbing company or the company resulting from the merger with two limitations, linked:

- the "vitality" of the companies participating in the merger, which requires an amount of revenues and income from core business and an amount of expenses for subordinate work and related contributions of not less than 40% of the average of the two previous years;
- to equity, to be determined on the basis of the economic value or book value.

Pursuant to the current Article 172, paragraph 7 of the Consolidated Income Tax Act, the tax losses of companies that pass the viability test can be carried forward within the limit of the shareholders' equity of the company reporting the losses, to be assumed on the basis of the economic value determined on the effective date of the merger as resulting from a sworn appraisal report drawn up by a person designated by the company (this circumstance represents the most significant novelty compared to the regime that remained in force until 2023).

In the absence of such an appraisal report, the quantitative limit is established (similarly to the previous rules) in the accounting equity as resulting from the last financial statements or, if lower, from the balance sheet drawn up pursuant to art. 2501-quarter of the Italian Civil Code.

Carry-over of subjective positions in the event of a reverse merger of the special purpose vehicle

In the case analyzed in answer no. 172/2026, no avoidance effect that paragraph 7 of art. 172 of the TUIR intends to counteract is recognizable in the reverse merger of the special purpose vehicle "Beta".

The company Beta, in fact:

- is a company established *from scratch* specifically to purchase, through the use of equity, the stake in the *target company* Alfa
- has actually used its resources to carry out this acquisition operation;
- owns assets that consist (almost) exclusively, on the asset side, of the shareholding purchased (and other assets closely related to the purchase transaction) and, on the passive side, of liabilities instrumental to the purchase of the shareholding of Alfa "*target company*";
- has subjective tax positions deriving exclusively from the costs and use of the financial resources received from shareholders and used for the acquisition of the *target company*.

art. 172 co. 7 DPR 22.12.1986 n. 917

Answer to the Revenue Agency ruling 15.9.2026 no. 172

Il Quotidiano del Commercialista of 16.9.2026 - **"Losses carried forward in the reverse merger when incorporating a "special purpose vehicle""** - *Sanna*

Il Sole - 24 Ore of 16.9.2026, p. 36 - "**Intragroup, no test on the carry-forward of losses**" - *Germani Italia Oggi of 16.9.2026, p. 33* - "**Reverse mergers, unlimited carry-forward of tax assets**" - *Stancati - Manguso Guide Eutekne - Direct Taxes* - "**Merger - Tax losses**" - *Odetto G.*

Tax

DIRECT TAXES

IRES - Third sector entities - Merger by incorporation of a simple company into a foundation registered with the RUNTS - Tax regime for the purposes of income tax, VAT and registration tax (answer to the Revenue Agency ruling 11.9.2026 no. 171)

With the answer to ruling 11.9.2026 no. 171, the Italian Revenue Agency examined the tax treatment of a merger by incorporation of a simple company into a Third Sector entity (a foundation registered with RUNTS), from the point of view of direct and indirect taxes.

The simple company, despite being the owner of buildings and agricultural land in areas of value, including landscaping, did not carry out its own agricultural activity, having leased the farm to a different company.

Income taxes

With regard to income taxes, the Revenue Agency has confirmed the principles repeatedly expressed in relation to similar cases, in particular in res. 15.4.2008 no. 152 and in the answer to ruling 8.11.2022 no. 555.

It should be noted, therefore, that since there is no transit of goods from the commercial sphere to the institutional sphere of the parties involved, nor the reverse passage, there are no conditions for taxation, respectively, neither by way of destination of the goods for purposes unrelated to the operation of the business (in any case taxable), nor by way of contribution (taxable only if it falls within the cases governed by Article 67 of the TUIR).

The merger by incorporation in question, on the other hand, represents a transaction "outside the business regime", in which the capital gains inherent in the assets of the simple company incorporated are not taxed, as they do not pass to a hypothetical commercial sphere of the foundation, in this specific case non-existent.

Registration tax

Firstly, the Agency notes that the merger, being outside the scope of VAT due to the lack of the subjective prerequisite, falls within the scope of application of the registration tax, pursuant to art. 40 of Presidential Decree 131/86, which defines the principle of VAT-registration alternative. However, the registration tax is due in a fixed amount (200.00 euros), by virtue of the specific provision contained in art. 82 co. 3 of Legislative Decree 117/2017, for Third Sector Entities.

In principle, art. 4 co. 1 letter b) of the Tariff, part I, annexed to Presidential Decree 131/86 contemplates merger transactions between companies (including simple ones, by virtue of the principles established by the judgment of the Supreme Court in United Sections no. 23051/2022) or entities "*having as their exclusive or main object the exercise of commercial, artistic, professional or agricultural activity*" providing for the application of the fixed registration tax (200.00 euros).

On the basis of an a contrario interpretation of the aforementioned Article 4, the merger between non-commercial entities would instead be subject to the proportional registration tax of 3%, unless it occurs between entities belonging to the same political, trade union, category, religious, welfare or cultural organizational structure (see Revenue Agency Circular no. 22/2014).

In this context, it is necessary to bear in mind, however, that art. 82 par. 3 of Legislative Decree 117/2017 has equated the treatment - in terms of registration tax - of mergers involving ETS to that applicable to companies, establishing the application of the fixed register to mergers "*put in place by Third Sector entities*".

In answer no. 171/2026, applying the regulatory framework just described, the Revenue Agency concludes that the merger by incorporation of the simple company into the foundation is subject to the registration tax of 200.00 euros, pursuant to art. 82 par. 3 of Legislative Decree 117/2017, as it is "also" carried out by an ETS registered with the RUNTS, which will maintain this qualification even after the extraordinary transaction.

It is thus highlighted that art. 82 par. 3 does not imply (for the application of the fixed tax) that both entities involved in the merger are ETS, but it is sufficient that one of the two has this qualification.

art. 82 Legislative Decree no. 117 of 3.7.2017
Answer to the Revenue Agency ruling 11.9.2026 no. 171

Il Quotidiano del Commercialista of 12.9.2026 - **"The incorporation of a simple company into a foundation does not pay taxes"** - *Mauro - Odetto*

Il Sole - 24 Ore of 12.9.2026, p. 25 - **"Simple company and ETS, the merger is in a regime of fiscal neutrality"** - *Ioannone I., Sepio G.*

INDIRECT TAXES

VAT - General provisions - Territoriality of the tax - Provision of server space - Private cage - Service relating to immovable property - Relevance for VAT purposes in Italy - Exemption or taxability regime (answer to the Revenue Agency ruling 17.9.2026 no. 175)

With the answer to the ruling of the Italian Revenue Agency 17.9.2026 no. 175, for the purposes of the application of VAT, the case of an Italian company that provides a service of making available a space (called "*private cage*") aimed at the location of a *server*, at its *data center* located in Italy, together with other services, such as temperature maintenance, fire prevention, surveillance, etc., was examined. As a whole, the service, thus described, is called "colocation", according to international customs.

VAT territoriality criteria

Since the client company is not resident in Italy, the question arose as to the correct treatment for the purposes of VAT territoriality.

Where it can be qualified as a "generic" supply of services, it would not have VAT relevance in Italy pursuant to art. 7-ter of Presidential Decree 633/72.

Where, on the other hand, it can be qualified as a supply relating to immovable property, it would be relevant for VAT purposes in Italy as a result of art. 7-quarter letter a) of Presidential Decree 633/72. The latter provision provides, in fact, that the supply of services relating to immovable property is considered to be carried out in the territory of the State, when the property is located in Italy.

Real estate services features

Art. 31-bis par. 1 of EU Regulation no. 282/2011 establishes that services relating to immovable property are such when there is a sufficiently direct link with such goods. In this regard, it is considered that the link is satisfied for services derived from immovable property, if the asset is a constituent element of the service and is essential and indispensable for the supply.

The legislation must be combined with the fact that the case in question constitutes a so-called "complex" supply. The Explanatory Notes on the VAT territoriality of immovable property specify that "*where a complex supply includes services relating to immovable property but also other goods or services (i.e., if it is a grouped supply comprising several elements), it is necessary to verify whether the predominant element of the supply is the service relating to the immovable property and whether this service has a sufficiently direct link with that immovable property*".

According to the orientation expressed by the EU Court of Justice in its judgment of 2.7.2020, case C-215/19, art. Article 31-bis of EU Regulation no. 282/2011 must be interpreted as meaning that data centre accommodation services, in the context of which the provider of such services makes equipment cabinets available to its customers so that they can install their *servers there*, together with ancillary services, do not constitute services relating to immovable property, "*where customers do not enjoy an exclusive right of use of the part of the building in which the equipment cabinets are installed, which is a matter for the referring court to verify*".

Territoriality in the present case

In the case in question, the main service consists in the provision of space (so-called *private cage*), while the additional services described are merely functional to ensure the effective use of the area granted for use to the client.

The case differs from that represented by the aforementioned judgment of the Court of Justice, for the fact that the client only has cabinets located in the common areas of the *data center*, without possessing an exclusive right of use on a specific part of the property.

It follows that the area made available coincides with the immovable property and represents the essential element for the performance of the service. The service, therefore, has a sufficiently direct link with immovable property and, therefore, has territorial relevance for VAT purposes in Italy, pursuant to art. 7-quarter of the Presidential Decree 633/72.

VAT regime for domestic transactions

With regard to the regime applicable to the relevant service in Italy, the Agency excludes the possibility of falling within the scope of the VAT exemption referred to in art. 10 par. 1 no. 8) of Presidential Decree 633/72, as it does not fall within the notion of lease of immovable property. In the present case, the service is accompanied by additional services functional to the use of the space where the servers are located, with consequent subjection to VAT at the standard rate.

art. 10 DPR 26.10.1972 n. 633

art. 31 bis Regulation (EU) 15.3.2011 n. 282

art. 7 quarter Presidential Decree 26.10.1972 n. 633

Answer to the Revenue Agency ruling 17.9.2026 no. 175

Il Quotidiano del Commercialista del 18.9.2026 - **"Provision of space for the server with VAT relevance in Italy"** - *Greco*

Il Sole - 24 Ore of 18.9.2026, p. 34 - **"Data center, VAT at 22% on space rent"** - *Abagnale A. - Santacroce B.*

Italia Oggi of 18.9.2026, p. 25 - **"No VAT exemption for colocation services"** - *Ricca F. Guide*

Eutekne - VAT and indirect taxes - **"Real estate services"** - *Greco E.*

LOCAL TAXES

Car tax (so-called "car tax") - Motor vehicles up to 80 KW, motorcycles and mopeds - Exemption for 2027 - New features of Legislative Decree 162/2026

For the year 2027, art. 2 of Legislative Decree 17.9.2026 no. 162 (published in the *Official Gazette no.* 216 of 17.9.2026) introduced, in favour of natural persons, the exemption from motor vehicle tax (or car tax) relating to a single vehicle (attributable to certain types).

Beneficiaries

All natural persons can benefit from the exemption, regardless:

- income or ISEE requirements;
- the title of possession of the subsidized vehicle.

In this regard, it should be noted that, pursuant to art. 5 paragraph 32 of Legislative Decree 953/82, taxable persons for the car tax are those who, with respect to the vehicle concerned, are found to be by the Public Vehicle Register (PRA):

- owners;
- usufructuaries;
- purchasers with a reservation of title agreement;
- users by way of financial lease (leasing);
- users on a long-term rental without a driver.

Scope of application

The following can benefit from the exemption, provided they are regularly insured:

- petrol or diesel cars (also in combination with other propulsion sources, such as hybrid power), with a power of up to 80 kW;
- motorcycles and mopeds powered by petrol (also in combination with another source of propulsion), without power limits (provided that the taxpayer does not own any car eligible for the tax relief).

Each taxpayer can apply the tax relief to only one vehicle. If he is a taxable person for several potentially eligible vehicles, the identification of the exempt vehicle is subject to the specific criteria dictated by art. 2 of Decree-Law 162/2026.

Possession of several cars eligible for the tax relief

If the natural person in 2027 is a taxable person for more than one eligible car (i.e. with a power not exceeding 80 kW), the exemption from car tax applies only to the one with lower power (expressed in kW). If the eligible cars owned by the taxable person have the same power, then the exemption applies to the car for which the lower amount of motor vehicle tax would be due.

Application of the exemption for motorcycles and mopeds

The exemption provided for by art. 2 of Decree-Law 162/2026 is also due to natural persons who, in the year 2027, are taxable persons for the motor vehicle tax or road tax relating to one or more motorcycles or mopeds (without power limits), but only if the taxpayer does not own any eligible car.

Therefore, if the natural person in 2027 is a taxable person, in addition to the motorcycle, also:

- for a car eligible for tax relief (i.e. with a power of up to 80 kW), then the exemption from road tax applies only to the latter, while the car tax for the motorcycle remains due;
- for a car with a power of more than 80 kW (and therefore not eligible for the subsidy), then the exemption concerns only the motorcycle.

Owning multiple motorcycles

If the natural person is a taxable person for several motorcycles in 2027, to identify the exempt one, it is necessary to proceed in the same way as illustrated for cars.

Therefore, if the taxable person owns more than one motorcycle, the exemption from car tax applies only to the one with lower power (expressed in kW).

However, if the motorcycles owned by the same taxpayer have the same power, the exemption from car tax applies only to the one for which the lower amount of car tax would be due.

Owning multiple mopeds

If the taxable person owns several mopeds eligible for tax relief, the exemption from car tax is due only for the one with the earliest date of first registration.

Exemption period

The exemption from car tax referred to in art. 2 of Decree-Law 162/2026 is limited to payments of the car tax whose ordinary payment term falls in the period between 1.1.2027 and 31.12.2027.

Regions with special statutes and autonomous provinces

The exemption from car tax pursuant to Article 2 of Decree-Law 162/2026 also applies in the Regions with special statutes and in the Autonomous Provinces of Trento and Bolzano, subject to agreement with each autonomy entitled to the car tax as its own tax.

art. 2 DL 17.9.2026 n. 162
art. 5 DL 30.12.1982 n. 953

Il Quotidiano del Commercialista del 18.9.2026 - **"Exemption from car tax 2027 limited to a single vehicle"** - *Magro*

Italia Oggi of 18.9.2026, p. 26 - **"24.6 million Italians without stamp duty"** - *Cerisano F.*

Il Sole - 24 Ore of 18.9.2026, p. 3 - **"Car tax, the decree cancels 30.4% of total receipts"** - *Mobili M. - Trovato G.*

Il Quotidiano del Commercialista of 17.9.2026 - **"Exemption from road tax in 2027 for cars up to 80 kW or motorcycles"** - *Magro*

Eutekne Guides - Local Taxes - **"Car Tax"** - *Magro L. - Zeni A.*

Concessions

TAX BENEFITS

Tax credit for hauliers' fuel - Extension of the deadline for submitting applications to 20.9.2026 (press release of the Ministry of Infrastructure and Transport 15.9.2026)

With the press release of the Ministry of Infrastructure and Transport of 15.9.2026, the deadline for submitting applications to access the tax credit for fuel by road haulage companies pursuant to Article 3 of Decree-Law 33/2026, relating to the months of March-August 2026, has been extended to 23:59 on 20.9.2026.

Beneficiaries

The benefit is granted to companies, with registered office (registered with the REN) or permanent establishment in Italy, operating with vehicles with Euro V and Euro VI environmental class:

- the transport of goods indicated in art. 24-ter co. 2 letter a), points 1 and 3, of Legislative Decree no. 504/95;
- the road transport of persons indicated in art. 24-ter , paragraph 2, letter b) of Legislative Decree 504/95;
- the transport activities referred to in L. 218/2003 on the rental of buses with driver.

Letter a) of Article 24-ter , paragraph 2 of Legislative Decree 504/95 refers to the transport of goods, with vehicles with a maximum total mass equal to or greater than 7.5 tonnes, carried out by:

- natural or legal persons registered in the national register of road hauliers of goods on behalf of third parties (point 1);
- companies established in other Member States of the European Union, which meet the requirements laid down by the European Union regulations for the exercise of the profession of road haulage operator (point 3).

Therefore, only companies registered with the REN or foreign companies carrying out the profession of road transport operator with a permanent establishment in Italy are eligible, while companies that carry out freight transport on their own account are excluded (cf. FAQ 4.9.2026).

The identification of beneficiaries takes place exclusively through a special IT platform implemented by the Customs and Monopolies Agency.

Determination of the tax relief

The tax benefit is recognized to the extent of a maximum of 70% of the increased expenditure incurred in each of the months from March to August of the year 2026 for the purchase of diesel used for the traction of vehicles available to the company compared to the price of February of the same year as noted by the Ministry of the Environment and Energy Security (equal to 1.39415 as specified in the FAQ).

Login Procedure

For the recognition of the tax credit relating to fuel for the months of March-August 2026, companies must submit the application:

- from 1.9.2026 to 23:59 on 20.9.2026 (deadline thus extended from the initially scheduled deadline of 15.9.2026);
- exclusively through the platform set up by the Customs and Monopolies Agency at:

http://www.creditocarburantetrasporto.adm.gov.it.

After the closure of the platform, if the total resulting from the sum of the allowable amount of all the accepted requests exceeds the allocated resources, the Ministry will reparameterize the amounts to the ceiling of the same allocation.

Extension of the benefit to the months of September and October 2026

It should also be noted that the extension of the reference period covered by the tax relief has been provided. In particular:

- art. 1 co. 4 of Decree-Law no. 157 of 10.9.2026 extended the tax credit also to the month of September 2026, with an increase in resources of 16 million euros;
- art. 1 co. 4 of Decree-Law no. 162 of 17.9.2026 extended the tax credit also to October 2026, with a further increase in resources of 21.2 million euros

Specific implementation arrangements should be released in relation to these amendments.

art. 1 co. 4 DL 10.9.2026 n. 157
art. 3 DL 18.3.2026 n. 33
Press release from the Ministry of Infrastructure and Transport 15.9.2026

Il Quotidiano del Commercialista of 16.9.2026 - **"Extension to 20 September for applications on the fuel road haulage tax credit"** - *Alberti*

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

SOCIAL SECURITY

Change in the interest rate on main refinancing operations (ex TUR) - Deferral and deferral interest rate and measure of civil penalties (INAIL Circ. 11.9.2026 no. 42 and INPS circ. 11.9.2026 no. 98)

By its monetary policy decision of 10.9.2026, the European Central Bank raised the interest rate on the Eurosystem's main refinancing operations (formerly TUR) by 25 basis points to 2.65% as of 16.9.2026.

With circular no. 98 of 11.9.2026, INPS illustrated the effects that this change has on the determination of the deferral and deferral interest to be applied to the amounts due as contributions to the bodies managing compulsory forms of social security and assistance, as well as on the amount of civil penalties referred to in art. 116 co. 8 letters a) and b) of Law 388/2000. INAIL also intervened in this regard with circ. 11.9.2026 no. 42
, in which it illustrated the effects of this change with regard to insurance and ancillary premiums.

Deferral and deferral interest

The deferral interest must be calculated at the rate of 4.65% per annum with reference to the regularisation in instalments of debts for contributions and civil penalties, as well as for insurance and ancillary premiums, pursuant to art. 2 par. 11 and 11-bis of Legislative Decree 9.10.89 no. 338.

The deferral interest of 4.65% applies to instalments submitted from 16.9.2026, while it does not apply to amortisation plans already issued and notified on the basis of the interest rate previously in force, which, therefore, will not be modified.

In cases of authorization to postpone the deadline for payment of contributions, the new rate, equal to 4.65%, is applied starting from the contribution relating to the month of August 2026.

Effects on the value of civil penalties

With regard to the profile of civil penalties, in the event of non-payment or late payment of contributions or premiums referred to in art. 116 par. 8 letter a) of Law 388/2000, the civil penalty is equal to 8.15% per annum (rate of 2.65% increased by 5.5 points). If the taxpayer makes the payment within 120 days of the legal deadline, in a single solution and spontaneously before objections or requests by the taxing bodies, the penalty is calculated without the increase of 5.5 points, to the extent of 2.65% per year. On the other hand, in cases of evasion referred to in art. 116 par. 8 letter b), the amount of the civil penalty, on a yearly basis, is equal to 30% within the limit of 60% of the amount of contributions or premiums not paid by the legal deadline.

In addition:

- in the event of a spontaneous report, before disputes or requests by the taxing bodies, of the debt situation within 12 months of the deadline set for the payment of contributions or premiums, the civil penalties for evasion are downgraded to the extent of the omission equal to 8.15% per annum (rate of 2.65% increased by 5.5 points) if the payment is made in a single instalment within 30 days of the report;
- In the event that the payment is made in a single instalment within the longer term of 90 days from the spontaneous report, the amount of civil penalties due is equal to 10.15% per annum (rate of 2.65% increased by 7.5 points).

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

Reduced penalties in the event of insolvency proceedings

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

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

In addition, if the TUR rate falls below the statutory interest rate, the maximum reduction will be equal to the legal rate, while the minimum will be equal to the statutory interest increased by two points. Taking into account whereas, as a result of the ECB's decision, the interest rate on the main refinancing operations (ex TUR) is higher than the legal interest in force from 1.1.2026 (1.60% per annum), starting from 16.9.2026 the reduction of penalties will operate on the basis of the measure of the interest rate on transactions (ex TUR), equal to 2.65%.

art. 116 co. 10 L. 23.12.2000 n. 388
art. 116 co. 8 L. 23.12.2000 n. 388
INAIL Circular 11.9.2026 no. 42
INPS Circular 11.9.2026 no. 98

Il Quotidiano del Commercialista of 16.9.2026 - **"From today the rates for INAIL installments and penalties change"** - *Redazione*

Il Quotidiano del Commercialista of 12.9.2026 - **"The interest rate on deferral and deferral of contributions is growing"** - *Andreozzi*

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

Read Highlights

TAX

REVENUE AGENCY PROVISION 22.5.2026 NO. 153611

TAX

COLLECTION - COLLECTION BY ROLE - TAX EXECUTION - Electronic invoices issued by the debtor registered in the register - Communication of data to the collection agent for use for the purpose of garnishment from third parties

With this measure, the Revenue Agency has implemented the provisions contained in art. 1 co. 5-bis lett. b-ter) of Legislative Decree 5.8.2015 n. 127 on the exchange of data deriving from electronic invoicing, an exchange instrumental to make garnishment from third parties more efficient.

Use of e-invoice data

Art. 1 paragraph 5-bis of Legislative Decree 127/2015 gives the Revenue Agency, the Guardia di Finanza and the Customs and Monopolies Agency the right to use, for risk analysis and control activities for tax purposes, the files of electronic invoices acquired, until 31 December of the eighth year following that of submission of the reference declaration or until the definition of any judgments.

Use of electronic invoice data for the purpose of garnishment

Art. 1 co. 117 of Law no. 199 of 30.12.2025 (2026 Budget Law), introducing the new letter b-ter) in art. 1 co. 5-bis of Legislative Decree 127/2015, also gave the Revenue Agency the power to make available to the collection agent the data relating to the sum of the fees for electronic invoices issued by debtors registered in the register and their co-obligors towards the same subject in the six months prior to the month in which the same data are made available, for analysis activities aimed at initiating enforcement procedures with third parties.

How data is made available

The data is made available through secure electronic channels, in compliance with the technical and organisational measures defined by the Revenue Agency and the collection agent, in accordance with current legislation on the protection of personal data and IT security.

Making data available in the first phase

In the first phase of starting the provision of data:

- the transmission of information will take place via PEC;
- The information will be contained in files protected with a strong password, which will be communicated via a different channel.

Access to the information received will be carried out exclusively by specially authorized personnel, in charge of carrying out analysis activities and, where possible, initiating garnishment procedures from third parties.

Provision of data when fully operational

For the fully operational solution, an automated data exchange service will be created.

Use of data for garnishment

Through this exchange of information, the collection agent will be able to quickly know the sums of the fees invoiced in the previous six months to the same subject.

In fact, "third parties that can be attached" mean the transferees or principals who have a VAT number, whether they are natural persons or subjects other than natural persons, to whom the debtors or co-obligors have issued an electronic invoice.

It will thus be possible to intercept the sums to be seized by initiating enforcement procedures with third parties.

Third-party garnishment procedure

The garnishment procedure, in the simplified form provided for in art. 72-bis of Presidential Decree 602/73, provides for the possibility for the collection agent to replace the summons to court of the third party with the order to pay directly into his hands, up to the amount of the credit for which the following is being done:

- sums whose right to receipt has already accrued, within 60 days of notification of the attachment deed;
- the remaining sums to their respective deadlines.

In the event of non-compliance with the payment order, the collection agent sues the third party creditor and the debtor in the ordinary manner.