THE WEEK IN BRIEF

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

BGSM & Partners
Studio di consulenza professionale

News

Extraordinary transactions

EXCHANGES OF SHAREHOLDINGS

Domestic transactions - Contribution of shareholdings - Controlled realisation regime - Transferee simple company - Applicability (answer to the Revenue Agency ruling no. 176 of 21.9.2026)

With the answer to ruling 21.9.2026 no. 176, the Revenue Agency clarified that the contribution of shareholdings in favour of a simple company cannot benefit from the controlled realisation regime pursuant to art. 177 par. 2 of the TUIR, with the consequence that the consideration for the contribution must be determined on the basis of the general criterion of the fair value referred to in art. 9 of the TUIR.

Determination of the realisable value of equity investments

The Italian Revenue Agency noted that, according to art. 177 paragraph 2 of the Consolidated Income Tax Act, the criterion for determining the realisable value of the shareholdings transferred is anchored to the increase in equity that the transferee company undergoes as a result of the contribution of each shareholding.

The notion of Shareholders' Equity, which is useful for the purposes of identifying the realisable value of the shareholding transferred, must be an expression of the results of the accounting records of the transferee company, so as to ensure that the realisable value of the shareholdings transferred is the result of the application of legal criteria for the valuation of Shareholders' Equity to which only companies obliged to keep accounting records are subject.

Absence of accounting entries in simple companies

The provisions of the Civil Code applicable to simple partnerships outline a legal model in which there is no obligation to prepare an accounting system that allows the objective and documented determination of the realisable value corresponding to the share of equity formed in the transferee company as a result of the contribution.

The simple partnership, in fact, cannot carry out commercial activities (Article 2249 of the Italian Civil Code) and, consequently, is not subject to the obligations of keeping accounting records imposed on the commercial entrepreneur (Article 2214 of the Italian Civil Code) and to the discipline of the financial statements provided for commercial companies (Article 2423 et seq. of the Italian Civil Code).

The directors are only required to draw up a "report" (Article 2261 of the Italian Civil Code), which, from a civil law point of view, according to the Agency, "*does not take place by law of the financial statements and the related valuation criteria*".

Application of the general normal value criterion

By virtue of the above considerations, the Revenue Agency has excluded the applicability of the controlled realisation regime pursuant to Article 177 paragraph 2 of the TUIR in the event that the transferee is a simple company.

The contribution is therefore likely to result in a capital gain equal to the difference between the fair value of the equity investment transferred (determined pursuant to Article 9, paragraph 4 of the Consolidated Income Tax Act) and its fiscally recognised cost.

Position of the notarial practice

The National Council of Notaries has also intervened on the subject (Study no. 37-2026/T, § I.1), according to which it would be possible to extend the subjective scope of application of art. 177 par. 2 of the TUIR to partnerships in ordinary accounting, with respect to which it would be possible to monitor the items of Shareholders' Equity that must be recorded against the contribution. On the other hand, simple partnerships (as argued by the Revenue Agency) and commercial partnerships that do not adopt ordinary accounting should be excluded.

art. 177 co. 2 DPR 22.12.1986 n. 917
art. 9 DPR 22.12.1986 n. 917
Answer to the Revenue Agency ruling 21.9.2026 no. 176

Il Quotidiano del Commercialista of 22.9.2026 - **"Contributions of shareholdings in simple companies at normal value"** - *Sgattoni*

Il Sole - 24 Ore of 22.9.2026, p. 36 - **"Contributions of shares, partnerships excluded from controlled realization"** - *Germani*

Italia Oggi of 22.9.2026, p. 27 - **"Limits to controlled realization"** - *Stancati - Manguso Guide*

Eutekne - Direct Taxes - **"Normal value"** - *Cotto A. - Sgattoni C.*

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

Tax

DIRECT TAXES

General provisions - Income produced in an associated form - Partnership between professionals (STP) and between lawyers (STA) in the form of a simple company - Shares in the profits of professional partners - Option of modification - Terms (principle of law of the Revenue Agency 23.9.2026 n. 3)

With the principle of law 23.9.2026 no. 3, the Italian Revenue Agency focused on the extensibility, or not, of the possibility of determining the shares of participation in the profits until the date of submission of the tax return to companies between professionals (STP) and companies between lawyers (STA), established in the form of simple companies.

Regulatory framework

Pursuant to Article 5 of the Consolidated Income Tax Act, the income of simple partnerships, snc companies and limited liability companies resident in the territory of the State is attributed to each shareholder, regardless of receipt, in proportion to his share of the profits (so-called principle of transparency).

The shares of participation in the profits are presumed to be proportional to the value of the contributions, unless otherwise determined resulting, alternatively, from:

- public deed or authenticated private deed of incorporation;
- other public deed or private deed dated before the beginning of the tax period. For income tax purposes:
- Shipping companies are equivalent to sncs, if established unanimously, or to SAS, if established by majority;
- de facto companies are equated to snc, if they carry out commercial activities, or to simple companies, if they do not carry out commercial activities;
- Associations without legal personality established between natural persons for the exercise of arts and professions in an associated form are equated with simple companies.

Precisely with reference to associations of professionals, art. 5 par. 3 letter c) of the TUIR establishes that, by way of derogation from the above, the public deed or the authenticated private deed that establishes the shares of participation in the profits can be drawn up or modified until the submission of the association's tax return.

Guidance of the Revenue Agency

According to the principle of law in question, the discipline of art. 5 par. 3 letter c) of the TUIR can also be extended to companies between professionals (STP) and companies between lawyers (STA) established in the form of simple companies, by virtue of the equivalence made between associations between professionals and simple companies.

In fact, it is necessary to consider that, in the outlined regulatory framework, two opposing needs coexist:

- on the one hand, that of avoiding distributional arbitrage, through the predetermination of the allocation criterion;
- on the other hand, that of allowing, in professional organizations, a distribution of income that reflects the personal contribution actually made and which can be fully determined only a posteriori, i.e. at the end of the tax period.

The requirement referred to in the last point also arises in the event that the professional activity is carried out through an STP or an STA established in the form of a simple company. In fact, even in STPs and STAs established in the form of a simple company, the profit for the year may depend mainly on the activity carried out by professional members.

Consequently, the public deed or the notarized private deed that establishes the shares of participation in the profits of the STP and the STA simple company can be drawn up until the submission of the tax return.

Limits to the derogation

The "final" determination of the shares of participation in the profits of professional shareholders concerns "*only the residual part of profit after having previously identified, according to the ordinary rules and with a deed dated before the beginning of the tax period, the share due to non-professional shareholders*". With regard to capital shareholders, in fact, the opposite need arises to avoid "distributive arbitrage" that can be implemented through a posteriori changes in the shares of participation in profits "*aimed at transferring the taxable amount to taxable subjects who are more "convenient" for tax* purposes.

Therefore, for capital shareholders, the derogation of art. 5 paragraph 3 letter c) of the TUIR does not apply, but the ordinary rule according to which the shares of participation in the profits are presumed to be proportional to the value of the contributions, unless otherwise determined in the manner described above.

Principle of law of the Revenue Agency 23.9.2026 n. 3

Il Quotidiano del Commercialista del 24.9.2026 - **"In STP and STA companies simple shares of participation in profits modifiable until the declaration"** - *Valente*

Il Sole - 24 Ore of 24.9.2026, p. 34 - **"To professionals percentage of profits even in the final balance"** -

Caputo A. Italia Oggi of 24.9.2026, p. 29 - **"Companies between professionals, mobile profit shares also ex post"** - *Stancati G.*

INDIRECT TAXES

VAT - Taxpayers' obligations - Reverse charge - Clarifications on VAT - Reverse charge for the restoration of historic buildings - ATECO 2025 classification - Taxable base of exchange transactions (Revenue Agency answers Videoconference 24.9.2026)

The Revenue Agency, with the answers provided during the videoconference of 24.9.2026, has released some clarifications on VAT, with regard to recent legislative or regulatory changes.

Reverse charge in construction and ATECO 2025 table

For services rendered by subcontractors in the construction sector, the *reverse charge* mechanism is applied pursuant to art. 17 paragraph 6 letter a) of Presidential Decree 633/72 if these services are included in the activities of section F of the ATECO table.

The criterion had been identified by the circ. Revenue Agency no. 37/2006 and maintains its validity even after the updating of this classification, from the ATECOFIN 2004 table to ATECO 2007 and, lastly, to the ATECO 2025 table, with effect from 1.4.2025.

The case examined by the Agency during the videoconference concerns the services related to the restoration of historic buildings.

This activity was contained, in code 41.20.00 ("Construction of residential and non-residential buildings") of the ATECO 2007 Table, in section F, considered the relevant for the purposes of the reverse *charge* discipline for construction subcontractors, according to the aforementioned circ. Revenue Agency no. 37/2006. Currently, however, it has been relocated to section S ("Artistic, sports, entertainment and leisure activities") of the ATECO 2025 table.

Therefore, since the activity is no longer present in section F, the related supplies of services are subject to VAT according to the ordinary rules, instead of with the *reverse charge mechanism* (pursuant to Article 17 paragraph 6 letter a) of Presidential Decree 633/72).

Modification of the deadline for VAT deduction

Article 12 of Legislative Decree 148/2026, amending Article 19 paragraph 1 of Presidential Decree 633/72, reintroduced the possibility for VAT taxable persons to exercise the right to deduct within the deadline of the return relating to the second year following the one in which the right arose, restoring what was provided for on this point prior to Legislative Decree 50/2017.

In addition, by amending Article 25 of Presidential Decree 633/72, the terms of registration of purchase invoices are aligned, with reference to the new two-year term.

The Revenue Agency, in the videoconference, specifies that the change in the terms of registration of passive invoices and the exercise of the VAT deduction has no effect with respect to the conditions by virtue of which the deductible VAT must be determined, i.e. those in force in the year in which the right arose remain (which coincides with the moment of chargeability of the tax pursuant to Article 6 of Presidential Decree 633/72).

With reference to the adoption of the *pro rata* mechanism, it is clarified that, in the case of an invoice relating to a transaction carried out in 2026 and received in the same year but registered and with VAT deducted in 2028 (according to the new two-year term), the deductible portion must be determined by applying the *pro rata* of 2026 and not that of 2028.

VAT taxable amount for exchange transactions

For the exchange transactions and payments referred to in art. 11 of Presidential Decree 633/72, the VAT taxable amount is made up of the monetary value of the goods and services that are the subject of each of them, as established by the contract. In any case, this value cannot be lower than the total amount of costs referable to the supplies made and the services rendered by each of the parties, determined at the time when such transactions are carried out (art. 13 co. 2 lett. d) of Presidential Decree 633/72, as reformulated by art. 1 co. 1 of DL 38/2026, conv. L. 88/2026).

With regard to the quantification of the costs relevant for the purposes under consideration, the Italian Revenue Agency referred to the explanatory report to the 2026 Budget Law (L. 199/2025) and the European Commission document 16.4.2025 no. 1107 which specified, respectively, that:

- it is necessary to consider "*all cost elements and charges directly or indirectly related to the good or service subject to exchange, including, for example, ancillary costs relating to the supply of the goods (such as shipping costs) and the time taken by the provider to carry out the service*";
- The notion of cost includes "*direct production and manufacturing costs and indirect costs such as financing costs, whether or not these costs have been borne by input VAT*".

art. 17 DPR 26.10.1972 n. 633

art. 64 Legislative Decree 19.1.2026 n. 10

Answers to the Revenue Agency Videoconference 24.9.2026

Il Quotidiano del Commercialista of 25.9.2026 - **"The reverse charge in construction follows the ATECO 2025 table"** - *Greco*

Eutekne Guides - VAT and Indirect Taxes - **"ATECO"** - *Cosentino C. - Gazzera M.*

Eutekne Guides - VAT and Indirect Taxes - **"Reverse charge"** - *Greco E.*

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Causes of exclusion - Clarifications (Revenue Agency answers videoconference 24.9.2026)

On the occasion of a videoconference on 24.9.2026, the Revenue Agency returned to deal with the cause of exclusion referred to in art. 11 co. 1 lett. b-quinquies) and b-sexies) of Legislative Decree 13/2024, aimed at associated firms and STP/STA and related professionals. According to this provision, the following are excluded from the CPB:

- the taxpayer who, with reference to the tax period preceding those to which the proposal refers, individually declares income from professional self-employment and, at the same time, participates in a professional association, an STP or an STA. The aforementioned cause of exclusion does not apply if the association or investee company adheres to the two-year arrangement with creditors for the same tax periods to which the shareholder or associate adheres;
- the professional association, the STP or the STA, in the event that all members or associates, who individually declare income from professional self-employment, do not adhere to the two-year arrangement with creditors, in the same tax periods.

Presence of tax debts

The Italian Revenue Agency addresses, with a restrictive interpretation, the consequences of the lack of the requirement required by Article 10, paragraph 2 of Legislative Decree 13/2024 for the purposes of the application of the CPB; in particular, according to this provision, the CPB is not applicable if the ISA subject, with reference to the tax period preceding those to which the proposal refers, has debts for taxes administered by the Revenue Agency or contribution debts definitively ascertained by an irrevocable judgment or by tax deeds no longer subject to appeal.

However, adherence to the composition is allowed if, within the deadline for acceptance of the proposal, the taxpayer has extinguished the aforementioned debts, provided that the total and cumulative amount of the residual debt is below the threshold of 5,000.00 euros.

Consequences on CPB

According to what has been clarified by the Revenue Agency, the presence of tax debts beyond the threshold for an associate of a professional firm with an individual VAT number makes it impossible to join the CPB:

- for the professional with debts above the threshold, due to the lack of the requirement referred to in art. 10 par. 2 of Legislative Decree 13/2024;
- for the associated firm, as a result of the cause of exclusion referred to in art. 11 par. 1 lett. b-sexies) of Legislative Decree 13/2024;
- for other members, as a result of the cause of exclusion referred to in art. 11 co. 1 letter b-quinquies) of Legislative Decree 13/2024.

In other words, if the impossibility for the member to join the CPB derives not from the inapplicability of the ISA, but from the presence of tax debts, the cause of exclusion in question is fully operational, with consequent cascading exclusionary effects on both the collective entity and the other members.

Termination of individual activity

With regard to the specular causes of termination of the CPB referred to in art. 21 co. 1 lett. b-quinquies) and b-sexies) of Legislative Decree 13/2024, the Revenue Agency had clarified, during the Videoconference of 5.2.2026, that the forfeiture of the CPB for a member activates the termination of the arrangement both for the association and for the other members. During the Videoconference of 24.9.2026, however, it was specified that this consequence does not occur in the event of the cessation of individual activity by one of the members during the period of validity of the CPB.

According to the Agency, in fact, the cessation of the individual activity of the member who remains within the associative structure "*is not relevant for the purposes of the permanence of the association in the CPB, since, in the present case, the conditions provided for in art. 21 paragraph 1 letter b-sexies) of Legislative Decree 13/2024* are not met"; the termination of the CPB therefore occurs only for the member who ceases the individual VAT number, by virtue of the different cause provided for by art. 21 paragraph 1 letter b) of Legislative Decree 13/2024.

art. 11 para. 1 Legislative Decree 12.2.2024 n. 13
art. 21 para. 1 Legislative Decree 12.2.2024 n. 13
Answers to the Revenue Agency Videoconference 24.9.2026

The Quotidiano del Commercialista of 25.9.2026 - **"The tax debts of the member block the CPB even for the professional association"** - *Girinelli - Rivetti*

Il Sole - 24 Ore of 25.9.2026, p. 38 - **"The change of shareholders does not always terminate the composition"**

- Gavelli G. Guide Eutekne - Assessment and sanctions - **"Two-year arrangement with creditors"** - *Girinelli A., Rivetti P.*

Work

SUBORDINATE EMPLOYMENT

Rights and duties of the worker - Permits Law 104 - Plurality of beneficiaries - Monthly limit - Priority - Recovery of undue payments (INPS circ. 18.9.2026 no. 100)

With Circular 18.9.2026 no. 100, INPS has provided guidance on the applicable discipline in the event of exceeding the overall limit of three days of leave per month provided for by art. 33 paragraph 3 of Law 104/92 or their simultaneous use by several workers authorized to assist the same person with a disability.

Plurality of beneficiaries

Legislative Decree no. 105/2022 reformulated art. 33 co. 3 of Law 104/92, eliminating the principle of the so-called "single contact person for assistance", according to which the use of the days of leave provided for by the same paragraph could not be authorized to more than one employee - excluding parents - for the assistance of the same person with a disability referred to in art. 3 co. 3 of Law 104/92.

As already clarified by the institute with circ. no. 39/2023, the right to leave can therefore be recognized, upon request, to more than one of those entitled. The possibility of recognizing the benefit to a plurality of workers does not, however, result in a multiplication of the days of leave available. In fact, the overall maximum limit of three days per month remains unchanged, even in the case of hourly use, which must be used alternatively by all those entitled.

Requirements

The permits provided for by art. 33 co. 3 of Law 104/92 can benefit from parents, including adoptive or foster parents, the spouse, the party to the civil union, the de facto cohabitant and, under the conditions provided for by law, relatives or relatives within the third degree of the person with a disability in a serious situation, provided that the latter is not hospitalized full-time.

For the recognition of the benefit, the employee must submit an administrative application to INPS, which, once the existence of the requirements has been verified, recognizes the right to permits, authorizing the employer to offset the sums paid for this reason with the contributions due by the same.

The presence of several authorized parties makes it necessary to jointly plan the use of permits, aimed at ensuring effective assistance to the person with disabilities and, at the same time, avoiding:

- exceeding the total of three days available in the month by several family members;
- the simultaneous use of the benefit by several family members.

Exceeding the usable days

Exceeding the monthly limit, equal to three days, which can also be used in fractions, constitutes a violation of the law and determines the obligation, on the part of INPS, to proceed with the recovery of the undue amount. In order to identify the worker against whom to proceed, the principle of temporal priority in the exercise of the right applies. The use of the benefit by a family member therefore determines, progressively, the exhaustion of the right itself also with regard to the other authorized subjects. Once the three days per month have been reached, the days or hours used subsequently are therefore undue.

By way of example: worker A and worker B are both authorized to use the days off referred to in art. 33 co. 3 of Law 104/92, to assist the same person with a disability. After having taken the three days of monthly leave, of which two days by worker A and one day by worker B, the following days will be unduly used, applying a criterion of temporal priority.

Simultaneous use of permits

When several entitled persons take leave on the same day or at the same time, the principle of alternation is violated, thus constituting a violation of the law; this determines the obligation for INPS to proceed with the recovery of the unduly used benefit. In this case, however, since there is no temporal priority in the exercise of the right by the authorized parties on the same days and/or hours, INPS applies the criterion of proportional distribution of the undue amount, which is attributed in equal parts to all those who have benefited from the benefit at the same time. In these circumstances, therefore, the institution must proceed with the recovery of the undue benefit from all employees who have taken the leave on the same day and/or at the same hours, dividing the undue amount into equal parts.

By way of example: worker A and worker B are both authorized to use the days of leave referred to in art. 33 co. 3 of Law 104/92, to assist the same person with a disability. When the same day is used as a permit by both workers, it is undue at 50% for worker A and 50% for worker B. Therefore, the undue amount must be recovered, equal to 50% in relation to the working hours provided for each worker.

art. 33 co. 3 L. 5.2.1992 n. 104

INPS Circular 18.9.2026 no. 100

INPS Circular 4.4.2023 no. 39

The Quotidiano del Commercialista of 19.9.2026 - **"Recovery of the undue amount for 104 permits if the limit of use is exceeded"** - *Andreozzi*

Il Sole - 24 Ore of 19.9.2026, p. 25 - **"Shared permits to be recovered if more than three"** - *Prioschi M.*

Italia Oggi of 19.9.2026, p. 29 - **"Permits 104, INPS to recovery"** - *Cirioli D.*

Eutekne Guides - Work - **"Permits - Permits Law 104"** - *Ielmini S. Eutekne*

Guides - Social Security - **"Permits - Permits Law 104"** - *Ielmini S.*

SOCIAL SECURITY

Social safety nets - Provision for the termination of the VAT number - Granting of wage subsidies - Effects (ruling from the Ministry of Labour 16.9.2026)

With the answer to the ruling 16.9.2026, the Ministry of Labour clarified that the measure of automatic termination of the VAT number, adopted by the Revenue Agency pursuant to art. 35 co. 15-bis.1 of Presidential Decree 633/72, prevents the recipient company from accessing wage subsidies.

Regulatory framework

The aforementioned Article 35, paragraph 15-bis.1 of Presidential Decree 633/72 provides that the assignment of the VAT number activates a series of automated checks for the identification of risk elements related to the issuance of the same, as well as the possible carrying out of accesses to the place where the activity is carried out.

At this stage, the Revenue Agency can verify that the data provided by subjects for their identification for VAT purposes are complete and accurate and, in the event of a negative outcome, issue a measure to terminate the VAT number, providing for the exclusion of the same from the database of taxable persons who carry out intra-community transactions.

Question subject to ruling

The question posed to the ministerial technicians concerns the hypothesis in which such a measure, which clearly impacts the full operation of the employer, may prevent access to wage subsidies, aimed at protecting employees in force.

Proposed solution

As a preliminary point, the Ministry of Labour points out that the automatic termination of the VAT number cannot be considered an "*event not attributable to the employer*" (Article 11 of Legislative Decree 148/2015), i.e. a condition that constitutes an essential prerequisite for accessing income protection instruments, whether they are ordinary (CIGO) or extraordinary (CIGS) redundancy funds as well as the benefits guaranteed by the Solidarity Funds.

Otherwise, the event that entitles the employee to the social safety net must be determined by external, transitory, unforeseen causes that are completely independent of the will or conduct (even negligent) of the entrepreneur. Furthermore, the indispensable prerequisite for access to the protections of the Redundancy Fund is that the business activity is effective even if temporarily suspended or reduced.

These elements are completely lacking in the event of automatic termination of the VAT number, given that a measure that ascertains the anomaly or fictitious tax nature of the activity (or the failure to respond to controls) can only constitute a conduct and a business risk fully attributable to the employer's management.

The circumstance, then, that the provision of the Revenue Agency may be the subject of litigation and, therefore, still *sub judice*, does not change in any way the framework just outlined.

Furthermore, according to the Ministry, the Revenue Agency's measure immediately produces its effects, inevitably blocking all any checks that INPS carries out during the investigation of the application for social safety net.

The only possibility of accessing wage subsidies could be given by the suspension of the effects of the measure of termination of the VAT number, adopted directly by the judge, since, as a result of this act, the VAT number would be provisionally reactivated and production activity could be resumed. Only at that point would it be possible, if the requirements are met, to request the intervention of social safety nets.

art. 35 co. 15 to DPR 26.10.1972 n. 633

Ruling on the Ministry of Labour and Social Policies 16.9.2026

Il Quotidiano del Commercialista of 22.9.2026 - **"No redundancy fund for companies with a VAT number that has ceased to be ex officio"** - *Pagano*

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

REVENUE AGENCY PROVISION 6.7.2026 NO. 200918

TAX

ASSESSMENT - DECLARATIONS - Open access services - API platform - Acquisition of information, documents and communications

Pursuant to art. 23 par. 1 of Legislative Decree 1/2024, the Revenue Agency makes available to taxpayers, within a special reserved area, digital services for the consultation and acquisition of data, acts and communications managed by the Revenue Agency concerning them, including those relating to the roles of the Revenue Agency - Collection relating to tax deeds issued by the Revenue Agency.

The acquisition of the documents in question is also carried out through massive transfer services and in a structured form of the data contained in the documents themselves.

In implementation of this provision, this provision has identified the methods by which taxpayers and intermediaries delegated by them (registered with the Entratel and Fisconline telematic services) can:

- use their IT systems to communicate with the systems of the Revenue Agency;
- acquire, even in a massive manner and in a structured form, data, acts and communications, including those concerning the aforementioned roles.

How to request and acquire the data contained in the documents

The data contained in the documents are acquired using the interoperability services provided according to the Application Programming Interface (API) model, available within the API management platform, a technological system activated with provv. Revenue Agency 4.4.2023 no. 118366.

The methods of use of the platform are described in the technical specifications contained in Annex 1 to this provision.

Consultation of interoperability services

Each user, within the reserved area of the Revenue Agency website, in relation to their authorization profile (type of user), consults the catalog of interoperability services, provided through the platform.

Activation request

For interoperability services, provided through the platform, each user can request activation, subject to adherence to the general conditions of use, specific to each type of API service.

How to use

The methods of use of each interoperability service made available are described in the technical specifications published on the website of the Revenue Agency.

Any updates to the aforementioned technical specifications will be published in the appropriate section of the Revenue Agency's website and will be communicated.

Availability of interoperability services

The Revenue Agency, with a notice published on its website, will communicate the date from which the API service will be made available on the platform for the acquisition, even massive, of the data of the Single Certifications relating to the tax years 2025 and 2024.

The availability of new interoperability services will be announced through special notices published on the website of the Revenue Agency.

Data processing

The Revenue Agency and users, each for their own purposes, assume the role of independent data controllers.

The personal data processed by users:

- are those available in the reserved area, in relation to each interoperability service in the catalogue;
- will be processed exclusively for the purposes of the obligations strictly related to the management and use of the individual service and the related legal obligations.

Data security

The acquisition, even massive, of the data contained in the documents is guaranteed by measures that provide for a system of identification, authentication, authorization and authorization of users who use the individual interoperability services.

The Revenue Agency tracks the operations carried out on its systems by users, with an indication of the times and type of operations carried out. This information can also be used for monitoring and analyzing the activities carried out in the system in order to ensure their security.