

THE WEEK IN BRIEF

News

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DIRECT TAXES - General provisions - Deductible charges - Building interventions

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Read Highlights

DIRECT TAXES

General provisions - Deductible expenses - Building interventions - Death of the beneficiary - Transfer of the deduction to the heirs - Material and direct possession of the property (Revenue Agency answers Videoconference 24.9.2026)

When the "construction" deductions are used in the natural way of deduction from the gross tax in the tax return on a straight-line basis, the transfer of the property that has been the subject of the subsidized interventions may also involve the transfer of the residual portions of the deduction not yet used.

This transfer can take place by deed inter vivos or mortis causa and is governed by [art. 16-bis](#), paragraph 8 of the TUIR, with specific regard to the IRPEF deduction "home bonus" for building renovation interventions and by [art. 9](#) paragraph 1 of the Ministerial Decree 6.8.2020 "Requirements", with specific regard to the IRPEF/IRES deduction so-called "ecobonus" for energy requalification interventions.

On several occasions, the official practice of the Revenue Agency has clarified that the same rules apply to the superbonus (circ. 8.8.2020 no. [24](#), § 4; principle of law 2.10.2025 no. [7](#); circ. 26.6.2023 no. [17](#)) and to the sismabonus referred to in [art. 16](#) of Decree-Law 63/2013 (answer to ruling 15.9.2025 no. [242](#)), including the one in the "purchases" version.

Transfers mortis causa

In the event of the death of the entitled party, the possibility of the heirs to take over from the *deceased*, in the entitlement to the shares not yet used of the "construction" deduction (including the case in which all the shares are not yet used, because the death occurs in the same year in which the deductible expenses are incurred) is firmly anchored to the condition of the preservation of the material and direct possession of the property.

This means that:

- if the property is leased or granted on loan to third parties, the heir cannot take over the "construction" deduction, because he or she does not have material and direct possession of the property;
- if there are several heirs, if only one of them has the property at his disposal, the "construction" deduction is due in full to the latter heir only, because the other heirs do not have material and direct possession of the property (among others, Revenue Agency circ. 26.6.2023 no. [17](#), p. 19).

Relevance of the situation at 31 December

It should be remembered that in order to determine the taxpayer who is entitled to the use of the "construction" deduction installment relating to one year, reference must be made to the person who owns the property as of December 31 of that year (so the Revenue Agency circ. 26.6.2023 no. [17](#)).

The condition of material and direct possession of the property must exist both in the event that the death occurs in a tax period subsequent to the one in which the expenses were incurred, and, as reiterated by the Revenue Agency during the Videoconference held on 24.9.2026, in the event that the death occurs in the same year in which the deductible expenses were incurred and, therefore, no installment of the tax deduction has been used by the *deceased*.

In other words, in the event that the "original" beneficiary of the tax deduction (the client who incurred the expenses for the building interventions) dies on December 29 of the year in which the subsidized expenses were incurred, the deduction is transferred to the heir who owns the property as of December 31 in the presence of the requirements on the material and direct possession of the property and, consequently, in the *deceased's tax return* it is not possible to benefit from the deduction portion relating to the year of death.

art. 16 to co. 8 DPR 22.12.1986 n. 917

art. 9 DM 6.8.2020 Ministry of Economic Development no. 159844

Replies to the Revenue Agency Videoconference 24.9.2026

The Daily of the Accountant of 26.9.2026 - **"Building bonuses to the heirs who own and hold the property as of December 31"** - *Zeni*

The Accountant's Daily of 19.2.2026 - "The heir benefits from the remaining installments of the construction deduction only in certain cases" - Magro

The Quotidiano del Commercialista of 5.6.2025 - "Construction deduction transferred to the heir from the installment that refers to the year of death" - Zeni

Eutekne Guides - Direct Taxes - "Deductions for "building" interventions - Common disciplinary profiles" - Zeni A.

DIRECT TAXES

Employment income - Determination of income - Compensation in kind - Cars granted for mixed use to employees - Determination of fringe benefits - Novelties of Legislative Decree 148/2026 (so-called "Omnibus" corrective Legislative Decree) - Critical profiles (circ. Consorzio Studi e Ricerche Fiscale Gruppo Intesa San Paolo 30.9.2026 n. 3)

The Consortium for Tax Studies and Research of the Intesa San Paolo group, with Circ. 30.9.2026 no. 3, has analysed the changes on the determination of the *fringe benefit* for cars granted for mixed use to employees, provided for by art. 2 of Legislative Decree 148/2026, highlighting the main critical issues.

Effective date

With particular reference to the new criteria for determining the *fringe benefit* for cars granted for mixed use to employees, introduced by art. 2 of Legislative Decree 148/2026 to art. 51 co. 4 letter a) of the current TUIR (Presidential Decree 917/96) and at the same time to art. 53 co. 6 letter a) of Legislative Decree 117/2026 (applicable from 2027), the new provisions must be applied starting from the 2026 tax period as well as with regard to vehicles granted for mixed use in the year 2025 for which the transitional regime does not apply.

The circular therefore notes that the employer must adjust its behaviour from the first useful pay period, making any corrections by the end of the year-end adjustment.

Accessories and fittings

As for the calculation of the *fringe benefit*, from the value determined at the rates of 50%, 20% or 10% (depending on the type of fuel supply of the vehicle) of the conventional mileage of 15,000 kilometers based on the cost resulting from the applicable ACI table, it is necessary to deduct any sums withheld from the employee in relation to the concession for mixed use of the vehicle. Legislative Decree no. 148/2026 provided that those withheld from the employee for "accessories and fittings" are also included in these sums.

On this point, the circular in question noted that, given the laconic nature of the rule (and of the Explanatory Report), these should be additional and/or different accessories and fittings than those considered by ACI when preparing the individual tables (subject to the 5% increase).

In particular, given that the ACI presumably considers the basic models for the purposes of processing the tables, these should be the additional accessories/fittings that can be chosen by the employee (e.g. on the car rental company's portal) compared to those ordinarily present on the cars made available by the employer (based on the company *car policy*), against a charge in the payroll, which can be added to that which may already be provided for the use in mixed use of the vehicle.

From a practical point of view, the circular observes, also with reference to the 5% increase for *options*, that it is not always easy to know which accessories/fittings have actually been considered by ACI for the purposes of determining the aforementioned tables. Given this objective difficulty, part of the doctrine suggests, also for reasons of management speed and cost-effectiveness for the employer himself, to always apply the increase, regardless of any prior verification.

Calculation of the new surcharges

As for the mechanism that provides for a 50% increase in the *fringe benefit* "after 31 December of the fifth year from the first registration", the example of a *plug-in electric vehicle* registered on 1.10.2026 is reported, for which the *fringe benefit* must be determined after 31.12.2031, i.e. from 2032, applying a 50% increase to the basic fringe benefit of 20% of the amount resulting from the ACI table that can be used.

As regards the aforementioned 50% increase (as well as for the 5% supplement for *options*), according to the circular there are some perplexities regarding the amount on which it applies. It is, in fact, unclear whether it should be applied to the amount of the *fringe benefit* before or after the reduction of any sums charged to the employee, including for *options* and/or accessories, it being understood that the result would be very different.

From a literal interpretation of the rule, it should be inferred that the increase must be calculated taking into account the *basic fringe benefit* already reduced by the amount withheld from the employee, even

if the Explanatory Report could lead to different conclusions.

Transitional provisions

With regard to the transitional regulation pursuant to [Article 1](#), paragraph 48-bis of the rewritten Law 207/2024, which provides for the possibility of continuing to apply the rules for determining the *fringe benefit* in force on 31.12.2024 for certain vehicles, in this case it does not seem possible to extend the supplement with regard to the sums withheld by the employer for accessories and fittings.

art. 2 Legislative Decree no. 148 of 7.8.2026

art. 51 co. 4 DPR 22.12.1986 n. 917

art. 53 para. 6 Legislative Decree 19.6.2026 n. 117

The Accountant's Daily of 1.10.2026 - **"On the increases in the fringe benefit for cars in mixed use, calculation with doubts"** - *Alberti*

Eutekne Guides - Direct Taxes - **"Motor Vehicles - Cars in mixed use by employees"** - *Alberti P.*

Sheet n. 1307.05 in Update 8-9/2026 - **"Cars granted for mixed use to employees - News of Legislative Decree 148/2026"** - *Alberti*

DIRECT TAXES

Self-employment income - Receivables received as consideration for a professional service - Full taxability on the date of issue of the invoice - Submission of a supplementary return (Revenue Agency answers Videoconference 24.9.2026)

The Revenue Agency, in a response to the [Videoconference](#) of 24.9.2026, expressed itself on the possibility of submitting a supplementary return to apply the new rules on tax credits that constitute the consideration for a professional service pursuant to [Article 54](#), paragraph 3-quinquies of the TUIR.

New discipline

On the basis of [Article 54](#) paragraph 3-quinquies of the TUIR, introduced by [Article 3](#) paragraph 1 of Legislative Decree 148/2026, if the remuneration is received in the form of a tax credit, the consideration for the artistic or professional service contributes to the formation of income for the part corresponding to the sums offset in each tax period.

Previous practice position

The Revenue Agency, with circ. 23.6.2022 no. 23 (§ 6.2.1), had stated that the fee received by invoice discount should be considered fully collected on the date of issue of the invoice.

Effective date

The new rules, in general, apply to tax credits acquired as of 12.8.2026, the date of entry into force of Legislative Decree 148/2026 ([art. 3](#) par. 3 of Legislative Decree no. 148/2026).

However, it is provided that arts and professions who determine income pursuant to [art. 54](#) et seq. of the TUIR may apply the provisions of [art. 3](#) par. 1 of Legislative Decree 148/2026 to tax credits purchased as early as the tax period in progress as of 31.12.2024.

For these purposes, if the tax return has already been submitted, a supplementary return may be submitted, pursuant to [art. 2](#) paragraph 8 of Presidential Decree 322/98. In addition, the refund of any higher taxes paid is excluded.

Submission of the supplementary return

The Revenue Agency has confirmed that the possibility of submitting a supplementary return pursuant to [Article 2](#), paragraph 8 of Presidential Decree 322/98 also concerns tax credits acquired in the 2024 tax period that constitute the consideration for a professional service.

The submission of the supplementary return is excluded, however, in application of the ordinary rules, both for those who have omitted the initial return and for tax credits acquired in 2025, as the relevant deadlines for submitting the tax return (set at 2.11.2026, since 31.10.2026 is a Saturday) have not yet expired.

art. 3 co. 3 Legislative Decree 7.8.2026 n. 148
art. 54 co. 3 quinquies Presidential Decree
22.12.1986 n. 917 Replies to the Revenue Agency
Videoconference 24.9.2026

Il Quotidiano del Commercialista del 26.9.2026 - "The 2024 supplementary tax for receivables received as professional compensation has been admitted" - Cotto - Sgattoni

INDIRECT TAXES

Successions and donations - Objective scope of application - Exemption for the transfer of companies and shareholdings - Transfer of shares in bare ownership partnerships (Revenue Agency answers Videoconference 24.9.2026)

During the Videoconference of 24.9.2026, the Revenue Agency provided clarifications on the exemption from inheritance and gift tax for transfers of business or shareholdings in favor of the spouse or descendant, contemplated by [art. 3](#) co. 4-ter of Legislative Decree 346/90, focusing, in particular, on the transfer of shares in partnerships.

Exemption for inheritance or donation of shares

It is worth remembering that [Article 3](#), paragraph 4-ter of Legislative Decree 346/90 differentiates the operation of the exemption, depending on whether it is a matter of shares in corporations or not.

In particular:

- for corporations, the benefit is due only if the shares transferred allow the beneficiary to acquire corporate control pursuant to [art. 2359](#) par. 1 no. 1 of the Italian Civil Code or to integrate an already existing control;
- if it is a matter of shares in partnerships, the benefit is due regardless of the "quantitative" requirement.

In both cases, the legislator imposes, under penalty of forfeiture, a constraint on the purchaser, establishing that, for a period of not less than five years from the date of the transfer, the successor in title must:

- in the case of corporations, to hold control;
- "in the case of other shares", hold ownership of the right.

The present case

In the videoconference of 24.9.2026, the Agency was asked whether, in light of this legislation, the exemption can be due in the event that the father gives his shares in partnerships to the son, reserving the usufruct, where the son undertakes to keep the shares for five years.

In practice, according to the reasoning of the questioners, given that, for the transfer of shareholdings in corporations, it is not required that the shares attribute "control", but only that the beneficiary acquires ownership of the shares and retains it for five years, the transfer of bare ownership should be suitable to meet the preferential conditions, with the only caveat being that the bare owner must undertake to maintain ownership of the shares for 5 years.

Approach of the Court of Cassation

This approach was also confirmed by the Court of Cassation which, in ruling no. [7619/2026](#), enunciated the following principle of law: *"the exemption pursuant to [Article 3](#), paragraph 4-ter, Legislative Decree no. 346/1990 applies to the transfer of shares in partnerships even when the shareholding is usufruct, provided that it is the bare owner-shareholder who undertakes to continue the business activity and maintain the shareholding for five years, since this obligation cannot be imposed on the usufructuary who, although holder of property rights and some administrative rights, does not acquire the status of shareholder or the power to affect the amendments to the social contract"*.

The Court, therefore, confirmed the possibility of applying the benefit in the event of transfer of the bare ownership of the shares of partnerships, without further constraints, while it paused to consider who was burdened (bare owner or usufructuary of the shares) with the obligation to express the five-year commitment. In this regard, the Court concluded that it is the bare owner who is required to commit himself for the five-year surveillance period, having acquired the quality of "partner" to all intents and purposes.

Effective managerial power

The Revenue Agency, however, does not seem to fully align itself with the position of the Court of Cassation, because already in the answer to ruling 4.6.2026 no. [116](#) (reproduced in the response provided to the Videoconference of the 24.9.2026) states that, in the event of a free transfer of bare ownership of shareholdings in corporations, it is not sufficient for the bare owner donee to undertake to retain ownership of

the bare ownership of the shares for a five-year period, but it is necessary that the bare owner actually has acquired "*all managerial power in partnerships*".

The Administration, therefore, goes beyond the regulatory data and with a "systematic logic" interpretation, based on the *rationale* of the facilitation, requires a further assumption.

In the absence of managerial powers on the part of the bare transferee owner of the subsidized shares, according to the Administration, the *rationale* of the exemption, which lies in the desire to facilitate an effective generational transition, would not be satisfied.

art. 3 co. 4 ter Legislative Decree 31.10.1990 n. 346

Answers to the Revenue Agency Videoconference 24.9.2026

Il Quotidiano del Commercialista of 28.9.2026 - "**The donation of shares in partnerships to the bare owner is exempt if he has managerial power**" - Mauro

Il Quotidiano del Commercialista of 5.6.2026 - "**Exemption for the limited family pact for shares of snc in bare ownership**" - Mauro

Il Quotidiano del Commercialista of 31.3.2026 - "**Exempt donation of bare ownership of shares in simple companies**" - Mauro

Eutekne Guides - VAT and Indirect Taxes - "**Donation of Shareholdings**" - Mauro A.

Work

NON-EU WORKERS

Entry flows of non-EU workers - Programming for the three-year period 2026/2028 - News of the Prime Ministerial Decree 2.10.2025 (circ. Min. Interno-MLPS-MASAF-Min. Tourism 1.10.2026 n. 7185)

With Circ. 1.10.2026 no. 7185, the Ministries of the Interior, Labour, Agriculture and Tourism intervened on the provisions of the Prime Ministerial Decree of 2.10.2025, concerning the planning of the flows of legal entry into Italy of foreign workers for the three-year period 2026-2028, providing indications regarding the year 2027, with particular reference to the entry quotas, the pre-compilation phase of applications and the deadlines for their submission.

Entry fees for 2027

For the year 2027, a total of 165,850 non-EU citizens are admitted to Italy for reasons of subordinate work, including seasonal work, and self-employment, divided as follows:

- 76,200 entries for non-seasonal subordinate work, of which 14,000 were for the family assistance sector;
- 89,000 entries for seasonal subordinate work in the agricultural and tourism sectors;
- 650 entries for self-employment.

From this year, Kenya is also included among the countries of origin of the workers, with which Italy signed the *Memorandum of Understanding* on migration and mobility on 2.7.2026.

Pre-compilation phase

According to the circular in question, the pre-compilation phase of applications will be operational from 9:00 a.m. on 23.10.2026 to 8:00 p.m. on 7.12.2026.

In the aforementioned period, including holidays and without time limitations, interested parties will be able to access the ALI Services Portal of the Ministry of the Interior (<https://portaleservizi.dlci.interno.it/AliSportello/ali/home.htm>), using the authentication methods provided by the system, and proceed with the pre-compilation of the application forms.

On this occasion, the use of the following models is confirmed:

- C-Agricultural Internship - request for authorization/communication to seasonal subordinate work in the agricultural sector;
- C-Stag tourism - request for clearance/communication for seasonal subordinate work in the tourism sector;
- B2020 - clearance/communication to non-seasonal employment in the sectors provided for by the Prime Ministerial Decree in question;

- A-bis in quota - request for authorization for non-seasonal subordinate work in the family assistance sector.

Once the pre-compilation session is over, there will be days of reopening of the same section of the ALI Portal, from 9:00 a.m. on 9.12.2026 to 8:00 p.m. on 13.12.2026, to allow those who have filled out the application in the last days of pre-compilation to:

- view the information of the fields that the computer system acquires in "asynchronous" mode within 6 days from the start of access to fill out the application;
- carry out the necessary saving operation to allow the application to pass from the status "to be completed" to the status "to be sent", thus making it ready for sending.

During this period it will not be possible to enter new applications, while it will be allowed:

- complete those already pre-filled;
- make any necessary changes and save the required so that the application is in the useful state for subsequent submission.

Application Submission Schedule

Subsequently, applications relating to the year 2027 can be submitted, starting from 9:00 a.m., on the following days:

- 12.1.2027, for entries for seasonal employment in the agricultural sector;
- 9.2.2027, for entries for seasonal employment in the tourism sector;
- 16.2.2027, for entries for non-seasonal subordinate work;
- 18.2.2027, for entries for non-seasonal subordinate work in the family care sector.

In any case, applications can be submitted until 31.12.2027, subject to the availability of the relevant quotas.

Ministerial indications

Finally, the circular in question draws attention to the amendments made to Legislative Decree no. 286/98 by Legislative Decree 146/2025 and Legislative Decree no. 83/2026.

In particular, it should be noted that pursuant to the new [Article 22](#), paragraph 5-quinquies of Legislative Decree 286/98, the deadline within which the employer is required to confirm the request for authorization at the Single Immigration Desk has been increased to 15 days from the communication of the conclusion of the checks on the visa application. In the absence of confirmation within this period, the request is considered refused and the authorization, if already issued, is revoked.

In addition, according to the same provision, the employer's obligation to promptly inform the foreign citizen concerned of any communication received in relation to the authorisation process is expressly established.

Pursuant to [art. 22](#) paragraph 6 of Legislative Decree 286/98, the deadline within which the employer and the employee must sign the residence contract has also been increased, which increases from 8 to 15 days from the date of entry of the foreign worker into the national territory. Within the same deadline, the employer will electronically transmit the contract to the One-Stop Shop for the fulfilment of the requirements concerning the request for the issuance of the residence permit.

Prime Ministerial Decree 2.10.2025

Circular Min. Interior - MLPS - MASAF - Min. Tourism 1.10.2026 n. 7185

Il Quotidiano del Commercialista of 2.10.2026 - **"The calendar for the 2027 entry quotas of foreign workers has been set"** - Mamone

Italia Oggi of 2.10.2026, p. 31 - **"Flows, the 2027 campaign starts"** - Cirioli D.

Guide Eutekne - Work - **"Work of foreigners"** - Costa A.

Eutekne Guides - Jobs - **"Foreigners' Work - Entry Flows 2026-2028"** - Costa A.

Read Highlights

PROTECTION AND SAFETY

DM MINISTRY OF LABOUR AND SOCIAL POLICIES 22.6.2026

PROTECTION AND SAFETY

SAFETY AT WORK - Contributory and regulatory benefits in the field of labour and social legislation
- Conditions for use - New violations

Pursuant to art. 1 co. 1175 of Law 296/2006 (as amended by art. 29 co. 1 letter a) of Decree-Law no. 19 of 2.3.2024, conv. Law no. 56 of 29.4.2024), the regulatory and contribution benefits provided for by labour and social legislation are subject to employers' possession of the single document of regularity of contributions, to the absence of violations in the aforementioned matters, including violations in the field of protection of working conditions as well as health and safety in the workplace identified by decree of the Ministry of Labour and Social Policies, without prejudice to other legal obligations and compliance with national collective agreements and agreements as well as regional, territorial or company collective agreements, where signed, entered into by the comparatively more representative employers' and workers' trade unions at national level.

With the Ministerial Decree of 22.6.2026, the Ministry of Labour updated the obstructive causes that prevent the granting of regular contributions. In particular, Annex A to the decree identifies violations in the field of labor and social legislation, including violations in the field of the protection of working conditions as well as health and safety in the workplace, which constitute causes preventing the enjoyment of regulatory and social security benefits.

The previous list was contained in Annex A to the Ministerial Decree of 30.1.2015.

New violations

Compared to the previous Annex A (contained in the Ministerial Decree of 30.1.2015), the following violations are introduced:

- Article 603-bis of the Criminal Code, which punishes illegal intermediation and exploitation of labour (so-called caporalato) (the period of non-regularity is 24 months);
- Article 27, paragraph 11 of Legislative Decree no. 81 of 9.4.2008, which provides for an administrative sanction equal to 10% of the value of the works and, in any case, not less than 12,000.00 euros, as well as the exclusion from participation in public works referred to in the Public Procurement Code, for the company or self-employed worker who works on site without a license or with a license without at least 15 credits (the period of non-regularity is 6 months);
- any other criminal violation in the field of labor and social legislation, including violations in the field of the protection of working conditions as well as health and safety in the workplace (the period of non-regularity is 3 months).

Confirmed violations

Compared to the previous Annex A, the following violations are confirmed:

- Article 437 of the Criminal Code, which punishes the wilful removal or omission of precautions against accidents at work (the period of non-regularity is 24 months);
- Article 589, paragraph 2 of the Criminal Code, which punishes manslaughter committed with the violation of the rules for the prevention of accidents at work (the period of non-regularity is 24 months);
- Article 590, paragraph 3 of the Criminal Code, which punishes culpable injuries committed with the violation of the rules for the prevention of accidents at work (the period of non-regularity is 18 months);
- violation of specific provisions on health and safety at work whose sanction is provided for by art. 55 par. 1, 2 and 5 letters a), b), c), d), 68 par. 1 lett. a), b), 87 par. 1, 2 and 3, 159 par. 1 and 2 lett. a), b), 165, 170, 178, 219, 262 par. 1 and 2 letters a), b), 282 par. 1 and 2 lett. a) of Legislative Decree 9.4.2008 n. 81 (the period of non-regularity is 12 months);
- provisions indicated by art. 105 par. 1 letters a) and b) of Presidential Decree 320/56, relating to contraventions in the field of underground works (the period of non-regularity is 12 months);
- Article 22, paragraph 12 of Legislative Decree 286/98, relating to the employer who employs foreign workers without a residence permit or with an expired permit (in the absence of a request, within the terms of the law, for renewal), revoked or cancelled (the period of non-regularity is 8 months);
- art. 3 par. 3-5 of Legislative Decree 22.2.2002 n. 12, concerning the employment of workers without prior notice of establishment of the employment relationship (excluding domestic work) (the period of

- non-regularity is 6 months);
- arts. 7 and 9 of Legislative Decree 66/2003, relating to daily and weekly rest, only if the violation concerns a number of workers at least equal to 20% of the total workforce regularly employed (the period of non-regularity is 3 months).

Conditions for the suspension of regular contributions

The violations provided for by the Ministerial Decree of 22.6.2026 are those ascertained with definitive measures, such as judgments that have become final and the injunction-orders referred to in art. 18 of Law no. 698 of 24.1.81, which have become final.

Absence of obstructive causes

The obstructive causes provided for by Ministerial Decree 22.6.2026 do not exist if the criminal proceedings have been extinguished as a result of mandatory prescription, pursuant to art. 20 et seq. of Legislative Decree no. 758 of 19.12.94 and art. 15 of Legislative Decree no. 124 of 23.4.2004, or of oblation pursuant to art. 162 and 162-bis of the Criminal Code.