

# THE WEEK IN BRIEF

## **News**

### **TAX**

**DIRECT TAXES - IRES - Real estate income**

**ASSESSMENT - Assessment and controls - Presumptive assessment - Presumption of distribution of non-accounting profits in corporations**

**LITIGATION - Tax proceedings - Bodies and objects of tax jurisdiction - Challengeable acts - Exhaustiveness of challengeable acts**

**DEFINITION OF TAX RELATIONSHIPS- Two-year arrangement with creditors (Legislative Decree 13/2024)**

### **WORK**

**SOCIAL SECURITY**

**REAL ESTATE**

**LEASES - Civil law aspects**

**Read Highlights**

## DIRECT TAXES

**IRES - Real estate income - Properties leased for residential use - Uncollected rents - Write-downs and losses on receivables deriving from non-collection - Non-deductibility (Cass. 7.10.2026 no. 26363)**

With the judgment of 7.10.2026 no. [26363](#), the Court of Cassation addresses the issue of the deductibility, or not, of write-downs and losses on receivables deriving from the non-collection of rents of residential properties.

### **Regulatory framework**

Property, other than those instrumental to the operation of the business (by destination and/or nature) and those to the exchange or production of which the company's activity is directed (so-called "commodity properties"), contribute to the formation of business income according to the methods of land income. In practice, on the one hand, subject to some exceptions, the costs and expenses relating to them are non-deductible (pursuant to [Article 90](#) paragraph 2 of the TUIR); on the other hand, a sum equal to the greater of the following two amounts contributes to the formation of business income:

- cadastral income (revalued by 5%);
- rent, reduced within the limit of 15% of the ordinary maintenance costs incurred and documented.

The costs relating to non-deductible property pursuant to [art. 90](#) co. 2 of the TUIR, include (Cass. 21.12.2022 no. [37384](#)):

- maintenance and repair costs;
- any other expense related to them, including costs for personnel dedicated to services, maintenance, repairs, security, administration and management.

However, according to Cass. 25.1.2006 n. [1430](#), the non-deductibility in question should concern *"only the costs already considered in the appraisal tariff constituting the basis for calculating the income produced by each property ... not also the additional costs borne by the company owning the non-instrumental real estate, even if for the mere management of its real estate assets"*. Therefore, all expenses referable to the real estate assets not considered or not considered when determining the appraisal rates should be deductible.

For example, according to the AIDC rule of conduct 1.4.2004 n. [156](#), they should be:

- expenses for staff assigned to custody or concierge services, building maintenance or dedicated to the administration and management of buildings are non-deductible, as this is a cost linked to the current profitability of the property;
- corporate expenses, including those of accounting staff, are deductible as there is no correlation between this category of expenses and real estate, since they refer to the company structure and not to a particular activity of the company or the type of assets managed by it.

### **Case under judgment**

In the case at issue, a corporation had leased some assets for residential use: in the face of the non-collection of rents, having contributed to the determination of business income on an accrual basis based on the combined provisions of [art. 90](#) and [109](#) par. 1 of the TUIR (see, among many others, Cass. 21.11.2019 no. [30372](#)), the company deducted the write-downs and losses relating to the receivables not received pursuant to, respectively, [art. 106](#) par. 1 and [101](#) par. 5 of the TUIR.

Precisely considering the write-downs and losses deriving from the non-collection of rents unrelated to those necessary for the production of income by the patrimonial properties, the judges of second instance considered them deductible, not bringing them within the scope of [art. 90](#) par. 2 of the TUIR.

The decision, however, was not shared by the judges of legitimacy, according to whom the reference made by [art. 90](#) par. 1 of the TUIR to the provisions of Chapter II of Title I also entails the application of [art. 26](#) of the same TUIR, according to which, in principle, income deriving from rents is subject to IRPEF even if not received by the landlord (until the contract is terminated). Limited to contracts of rental of real estate for residential use, however, there is an exemption that allows you to subtract from taxation the rents not received as of the eviction notice for arrears or the order for payment (before

2020, for the purposes of exclusion from taxation, the conclusion of the eviction validation procedure for arrears was relevant).

It is therefore necessary to enunciate the principle of law according to which the proceeds of real estate contribute to the formation of business income according to the discipline of land income; therefore, in the event that such properties have been leased for residential use, the related rents, even if not received, contribute to forming the income until the notice of eviction for arrears or the order for payment. Until that moment, write-downs and losses on receivables resulting from the non-collection of rents must be considered non-deductible; otherwise, in fact, the provisions of [art. 26](#) of the TUIR would be null and void.

#### **Scope of application of the non-deductibility of costs relating to real estate assets**

The judgment in question also reiterates that the non-deductibility enshrined in [art. 90](#) par. 2 of the TUIR concerns only the expenses necessary to produce the income deriving from the assets. Therefore, outside the present case, costs of different kinds must be considered deductible according to the general provisions on business income.

art. 90 DPR 22.12.1986 n. 917

*The Accountant's Daily* of 8.10.2026 - "**Losses from non-collection of rents for residential use are non-deductible**" - *Fornero*

Cass. 7.10.2026 no. 26363

*Eutekne Guides - Direct Taxes* - "**Real Estate**" - *Fornero L.*

## **ASSESSMENT**

Assessment and controls - Presumptive assessment - Presumption of distribution of non-accounting profits in corporations - Novelties of Legislative Decree 148/2026 (so-called "Omnibus" corrective Legislative Decree of the Tax Reform) - Applicability to ongoing proceedings - Exclusion (Cass. 5.10.2026 no. 26234)

With order no. 26234 of 5.10.2026, the Supreme Court affirmed that [art. 23](#) of Legislative Decree 148/2026, a rule governing the presumption of distribution of non-accounting profits to shareholders of restricted corporations, does not have retroactive effect.

#### **Regulatory framework**

Article [23](#) of Legislative Decree 148/2026 (the so-called "Omnibus" decree), in application of the provisions of [Article 17](#) paragraph 1 lett.

h) no. 4 of Law no. 111/2023, codified the presumption of distribution to shareholders of non-accounting profits ascertained in respect of limited companies with a narrow shareholding base.

The rule limits the operation only to cases in which the existence of taxable positive components that are not accounted for and not declared or of non-deductible negative components because they do not exist is ascertained, on the basis of certain and precise elements, including those of a presumptive nature.

#### **Question underlying the decision**

The decree does not contain a transitional regulation; therefore, doubts had arisen about the operation of the rule in ongoing proceedings, taking into account the fact that Legislative Decree no. [148/2026](#) entered into force on 12.8.2026.

In the event that the retroactivity of Legislative Decree no. [148/2026](#) is supported in pending cases, two principles are applicable:

- the presumption operates, for costs, only if they are non-existent and deducted and not for other cases, for example for the lack of inherence or competence (in the opposite sense Cass. 4.6.2026 no. [17809](#) and Cass. 4.4.2022 no. [10680](#));
- presumed profits are taxed but with the limitations provided for dividends and, if they are natural persons who are not entrepreneurs, taxation takes place by withholding tax pursuant to [Article 27](#) of Presidential Decree 600/73.

#### **Reasoning of the Court**

The Supreme Court states that the provision cannot be applied retroactively, since the law cannot be framed as an authentic interpretation.

In the absence of an express provision, art. 11 of the pre-laws must be considered operative and, consequently, the rule does not apply to substantive cases already perfected before its entry into force

force, *"although still sub judice"*.

The requirements introduced make art. 23 a *"restricted case" rule* of an innovative nature, in particular the contribution of the non-accounting and non-declaration for positive components and the limitation to non-existent costs only for negative components.

#### **Consequences on pending trials**

In pending proceedings, it is not possible to use the new rule as an interpretative criterion, the presumption in the "extended" version remains operative.

For such judgments, the presumption:

- it also applies when the resumption of taxation against the company derives from the disallowance of costs actually incurred but considered non-deductible, for any reason;
- entails, for the shareholders, the taxation of profits for their entire amount, without the limits provided for the taxation of dividends being applied (Cass. 13.5.2026 no. [13917](#) and Cass. 12.7.2024 no. [19272](#)).

art. 23 Legislative Decree 7.8.2026 n. 148

*Il Quotidiano del Commercialista* of 7.10.2026 - **"The rule on the presumption of distribution of non-accounting profits is not retroactive"** - Boano

*Il Sole - 24 Ore* of 7.10.2026, p. 34 - **"Profits narrow-based companies, the reform is not retroactive"** - Ambrosi L. - Iorio A.

Cass. 5.10.2026 no. 26234

*Eutekne Guides - Direct Taxes* - **"Restricted Ownership Base Company"** - Cissello A. - Boano A. - Sanna S.

## **LITIGATION**

Tax proceedings - Bodies and objects of tax jurisdiction - Challengeable acts - Exhaustiveness of challengeable acts - Extract from the register - Failure to notify the notice - Appeal - Changes in Legislative Decree 110/2024 (Constitutional Court 6.10.2026 no. 160)

The non-notified payment notice cannot be challenged as soon as the taxpayer becomes aware of it, unless one of the cases provided for by [Article 12](#), paragraph 4-bis of Presidential Decree 602/73 occurs; judicial protection is in fact deferred, in the sense that the appeal can be brought if and when the taxpayer is notified of an actionable act, such as the intimation to comply ([Article 50](#) of Presidential Decree 602/73) or the communication of notice of detention ([Article 86](#) of Presidential Decree 602/73).

Art. 12 co. 4-bis of Presidential Decree 602/73, in the post-Legislative Decree [version no. 110/2024](#) is constitutionally legitimate in the part in which it allows the immediate appeal against the unnotified payment notice (from the moment the taxpayer has actual knowledge of it) if the role may, for example, result in prejudice in the context of the procedures provided for by Legislative Decree no. [14/2019](#), including over-indebtedness (Constitutional Court 6.10.2026 no. [160](#)).

The appeal can be filed immediately (without therefore starting the crisis settlement procedure "in the dark") by pointing out to the Tax Court that it has initiated the out-of-court phase before the OCC, alleging the condition of over-indebtedness and the prejudice that the tax debt could entail for the purposes of concluding the procedure.

#### **Cases in which an appeal against the non-notified register is allowed**

[Article 12](#), paragraph 4-bis of Presidential Decree 602/73, as amended by [Article 12](#), paragraph 1 of Legislative Decree 110/2024, provides that the taxpayer may appeal against the payment notice that has not been validly notified if he or she proves that prejudice may arise:

- as a result of the provisions of Legislative Decree 31.3.2023 no. [36](#), the so-called Public Procurement Code (therefore for participation in tenders);
- for the collection of sums owed to the Public Administration, so that the so-called blocking of payments for amounts entered in the register exceeding 5,000 euros pursuant to [Article 48-bis](#) of Presidential Decree 602/73 is not activated;
- for the loss of a benefit in relations with a public administration;
- as part of the procedures provided for by Legislative Decree 12.1.2019 no. [14](#), the so-called Business Crisis and Insolvency Code;
- in relation to financing transactions by authorised parties;

- in the context of the transfer of a business, taking into account Article 14 of Legislative Decree 472/97 which provides, to certain conditions, the joint liability of the transferee.

#### **Prejudice resulting from the non-notified role**

On a systematic level, in outlining the cases in which the immediate appeal against the tax notice is allowed, non-notified payment art. 12 par. 4-bis of Presidential Decree 602/73 used very broad formulas, such as the prejudice deriving from the "loss of a benefit in relations with a public administration" or "in relation to financing transactions by authorized parties" (Constitutional Court. 6.10.2026 n. 160).

From the above, it seems to emerge that the taxpayer, in order to be able to immediately appeal against the unnotified payment notice, must demonstrate the existence of a concrete prejudice, which, however, does not necessarily have to be imminent or current.

Wanting to formulate some examples and noting the need to wait for further rulings of the jurisprudence, it seems to be possible to say that:

- if the credit institution has formally expressed the need to know whether there are pending charges in order to assess the opening of a credit line, an appeal against the unnotified payment notice is allowed. If the role is cancelled, this has reflected "in the context" of the financing transaction, not necessarily having to wait for the opening of the credit to be effectively denied;
- If the taxpayer proves that, due to a liquidity crisis, he may have problems obtaining bank financing, the appeal against the unnotified payment notice is not allowed. The prejudice must be concrete, so it is necessary that at least the investigation into the granting of the loan has begun, which postulates the taxpayer's request to the credit institution.

art. 12 DPR 29.9.1973 n. 602

*The Quotidiano del Commercialista* of 7.10.2026 - "**Folder not notified immediately appealable if there is over-indebtedness**" - Cissello

*Il Sole - 24 Ore* of 7.10.2026, p. 34 - "**Over-indebted small businessman, folders with immediate opposition**" - Blacks G.

*Italia Oggi* of 7.10.2026, p. 42 - "**Folders, the appeal is made immediately**" -

*Tarquini I. Guide Eutekne - Tax litigation* - "**Extract from the role**" - Cissello A.

Corte Cost. 6.10.2026 n. 160

## **DEFINITION OF TAX RELATIONSHIPS**

Two-year arrangement with creditors (Legislative Decree 13/2024) - Clarifications (Revenue Agency Circular No. 8 of 6.10.2026)

The Revenue Agency circular 6.10.2026 no. 8 contains in a single organic document the clarifications provided to date on the subject of a two-year arrangement with creditors, while illustrating the effects on the institution deriving from the entry into force of Legislative Decree no. 148/2026.

Although this is a work of systematic reorganization of already widespread clarifications, a reading of the circular also reveals some new profiles, mainly linked to the new provisions introduced by the aforementioned Omnibus Legislative Decree, applicable from the CPB 2026-2027.

#### **Renewal of the CPB**

Circular no. 8/2026 explores, for example, the aspects related to the renewal of the two-year arrangement with creditors, referred to in art. 14 of Legislative Decree 13/2024; this is an issue that has recently gained relevance, considering that taxpayers who renew the option for the CPB for the two-year period 2026-2027, after joining the CPB 2024-2025, have access to a series of additional benefits, as well as having the possibility of accessing the 2020-2023 repentance regime reserved for them.

The Revenue Agency recalls, taking up what was analyzed in circular no. 4/2026, that taxpayers who have adhered to the proposal for the two-year tax period 2024-2025 and who intend to renew it for the two-year period 2026-2027 must indicate in the CPB 2026-2027 form, for the purpose of determining the agreed income/net production value, the actual income and net production value, adjusted pursuant to art. 15, 16 and 17 of Legislative Decree 13/2024, relating to the last year of the two-year composition with creditors (i.e. 2025). Furthermore, on the occasion of the renewal, it is not possible to declare additional positive components to improve one's ISA score for 2025; in constancy of CPB, the income and value of net production relating to the 2025 tax period remain those determined when joining the CPB.

**Forfeiture and repentance**

The Revenue Agency analyzes the effects on the causes of forfeiture from the CPB of the discipline provided for by the new paragraph 3-bis of [art. 19](#) of Legislative Decree 13/2024. This provision, which takes effect from the adhesions to the CPB 2026-2027, provides for the possibility for the taxpayer to regularize the violations of the declaration or related to the communication of data for the purpose of defining the composition proposal, by submitting a

supplementary declaration and resorting to active repentance for the reduced payment of penalties.

The correction of these data will make it possible to avoid forfeiture of the CPB, which is triggered if, following an assessment, errors or omissions emerge in the data communicated for the purposes of defining the composition proposal, such that the income or net value of production calculated on the basis of the corrected data is at least 30% higher than the agreed income or net value of production.

In this regard, the Revenue Agency specifies that the provisions of [Article 22](#), paragraph 3 of Legislative Decree 13/2024 remain in any case, according to which violations of a criminal nature and those concerning the communication of ISA data do not entail the forfeiture of the CPB if regularized with the active repentance, provided that the violation has not already been ascertained and in any case no accesses, inspections, verifications or other administrative verification activities have been initiated of which the author or the subjects jointly and severally liable have had formal knowledge; this is a more stringent condition than that provided for by [Article 13](#) of Legislative Decree 472/97, which sets the limit of the repentance to the notification of liquidation and assessment acts.

art. 22 Legislative Decree no. 13 of 12.2.2024

Revenue Agency Circular 6.10.2026 no. 8

*Il Quotidiano del Commercialista del 7.10.2026 - "Renewal of the CPB 2026-2027 with indication of actual income" - Girinelli - Rivetti*

*Il Sole - 24 Ore of 7.10.2026, p. 33 - "Concordato, renewals without the increase in the down payment" - Cerofolini M. - Pegorin L. - Ranocchi G.P.*

*Il Sole - 24 Ore of 7.10.2026, p. 33 - "The choice of membership can be modified" - Gavelli G.*

*Italia Oggi of 7.10.2026, p. 40 - "Concordato, structural premiums" - Mandolesi G.*

*Italia Oggi of 7.10.2026, p. 40 - "Regularization of errors without automatic forfeiture" - Poggiani F.G. Italia Oggi of 7.10.2026, p. 41 - "Irrelevant extraordinary items" - Poggiani F.G.*

*Italia Oggi of 7.10.2026, p. 41 - "Forfeiture anchored to the objections of the Revenue Agency" - Liburdi D. - Sironi M.*

*File no. 1417.15 in Update 8-9/2026 - "Two-year arrangement with creditors 2026-2027 in the light of Legislative Decree 148/2026" - Girinelli - Rivetti*

Work

**SOCIAL SECURITY**

[Application for retirement - Subsequent regularization of contribution periods - Effects \(INPS message 2.10.2026 no. 3113\)](#)

With message no. 3113 of [2.10.2026](#), INPS provided guidance on the effective date to be attributed to pensions to be paid by the Special Administrations of self-employed workers, in the event of regularization, which took place after the pension application, of contribution periods determining the right and placed prior to the same.

**General discipline**

The subjects concerned are all self-employed workers (artisans, traders, direct farmers, farmers and sharecroppers, professional agricultural entrepreneurs), as well as those enrolled in the Separate Management pursuant to L. [335/95](#).

On the merits, with circ. 7.10.2022 no. [110](#), INPS had clarified that in cases of payment of early pensions or disability pension treatments, the start of the pension is set at the first day of the month following the month in which the regularization of the omission of contributions took place.

Following the aforementioned circular, with message no. [3113/2026](#), the Social Security Institute specifies that the postponement concerns the aforementioned self-employed workers who:

- require access to early retirement or disability pension;
- at the date of the application, have not completed the minimum contribution requirement due to contribution omissions referring to previous periods;
- regularise these periods, which are decisive for the right to a pension, after the date of the application, within the time limits for the legal action.

On this point, it is clarified that, for the purposes of applying the aforementioned rule, it is irrelevant whether or not the insured has already received an amicable notice, a debit notice or a tax notice.

In other words, what matters is that, on the date of the pension application, the contributions relating to the periods prior to the pension application are not paid, at the due dates, which, at the end of the preliminary activity of arranging the insurance account, are necessary to perfect the right to the pension treatment requested.

The postponement rule also applies in the event that the contributions determining the right to a pension, not paid on the due dates, are subject to instalments and the related payment is completed after the submission of the pension application.

In this case, however, if the person concerned advances the payment of the instalments determined to perfect the right to the pension already at the time of submission of the pension application, INPS will not proceed with the rejection of the same.

#### ***Hypothesis in which the postponement does not occur***

Also with message no. [3113/2026](#), some cases are also indicated in which the criterion for postponing the effective date provided for by circ. no. [110/2022](#), again referring to early and disability pensions of self-employed workers, does not apply.

A first case occurs when the contribution subject to contribution regularization is not decisive for the accrual of the right to pension treatment. In this situation, INPS specifies, if at the date of the pension application the minimum contribution requirement required is already completed, the subsequent regularization does not affect the start of the treatment, but only the amount of the pension.

A second hypothesis of non-postponement concerns cases in which, on the date of the pension application, the contribution requirement is not yet perfected only because the payment decisive for the completion of the right to the pension is not yet executable, as the relevant deadline of the installment is set by law at a date subsequent to the aforementioned application.

The same criterion must also be applied in the event that, on the date of the pension application, previous decisive contributions have been omitted, but the minimum contribution requirement is in any case perfected with the payment, within the established terms, of the current contribution expiring after the pension application.

These INPS clarifications are particularly relevant for members of the Special Management of Direct Farmers, Farmers and Sharecroppers, for whom the principle of the so-called "non-divisible" of the annual contribution operates. It follows that the contributions useful for the accrual of the right to a pension, even if referred to the first months of the year, can be valued for pension purposes only after the payment of the entire annual contribution, i.e. after the payment of all 4 installments provided.

Finally, the Social Security Institute points out that the rule of postponement of the start date of the pension does not apply even if at the time of the application the income of the year in which the pension is paid is not yet known and the contributions relating to that year are decisive for the purpose of perfecting the right to the pension.

art. 22 L. 30.4.1969 n. 153

INPS Message 2.10.2026 no. 3113

INPS Circular 7.10.2022 no. 110

*The Accountant's Daily* of 3.10.2026 - **"The pension is postponed if the omitted contributions are decisive for accruing the right to treatment"** - Mamone

*Italia Oggi* of 3.10.2026, p. 29 - **"Omission blocks the pension"** - Cirioli D. Guide

*Eutekne - Social Security* - **"Pensions"** - Secci N.

## LEASES

Civil law aspects - National identification code - Legislation of the Puglia region - Prerequisites of the CIR with respect to the CIN - Unconstitutionality (Constitutional Court 8.10.2026 no. 163)

With the judgment of 8.10.2026 no. 163, the Constitutional Court examined the constitutional legitimacy of some rules contained in the Puglia Region Law no. 15/2025, concerning the Regional Identification Code (CIR) of accommodation facilities and short-term or tourist rentals, changes in the intended use of buildings and concessions.

### ***The regional rule on relations between CIN and CIR is unconstitutional***

Firstly, the Constitutional Court declared constitutionally illegitimate the rule (art. 5 co. 1 letter b) of the Puglia Region Law no. 15/2025, which replaced art. 10-ter of the Puglia Region Law no. 49/2017) which establishes the preparatory nature of the CIR with respect to the National Identification Code (CIN).

### ***CIN and CIR***

Please note that, pursuant to art. 13-ter of Decree-Law no. 145 of 18.10.2023, from 1.1.2025 the CIN must be attributed to:

- real estate units for residential use intended for lease contracts for tourist purposes;
- real estate units for residential use intended for short-term rentals pursuant to art. 4 of Legislative Decree 50/2017;
- hotel and non-hotel tourist accommodation facilities.

To obtain the CIN, the landlord or the owner of the tourist-accommodation facility must use the portal of the Database of Accommodation Facilities (BDSR, accessible via SPID or CIE), on the website of the Ministry of Tourism.

The CIR, on the other hand, is the regional code that is attributed at the local level to the same accommodation facilities and operates in connection with CIN; for example, Article 13-ter co. 2 of Decree-Law 145/2023 provided for a recodification of the pre-existing CIR to "transform" them into CIN.

### ***Regional law of Puglia***

The rule brought to the attention of the Constitutional Court (art. 10-ter of the law of the Puglia Region no. 49/2017), after establishing the "Regional database of accommodation facilities and tourist rentals" to which the task of attributing the CIR is delegated, in paragraph 2 provides that the "CIR is attributed to the tour operator following registration with a computerized procedure on a special telematic platform and is preparatory to obtaining the National Identification Code (CIN) referred to in Article 13-ter of Decree-Law 145/2023".

The Constitutional Court is called upon to assess the compatibility of this provision with art. 117 co. 2 lett. e) of the Constitution, where it reserves the protection of competition to the legislative competence of the State.

### ***Infringement of the State's exclusive competence to protect competition***

According to the applicants, the contested provision, in imposing, as a preparatory condition for obtaining the CIN, the acquisition of the CIR, would violate "the exclusive legislative competences of the State, nullifying the uniformity of the national discipline of identification of operators in the accommodation sector and aggravating the procedure for potential operators in the sector". The provision, in practice, results in an additional burden for operators in the sector, limiting their ability to compete with others "respecting only the State rule".

The Constitutional Court agrees with these considerations and declares unconstitutional the rule contained in art. 5 paragraph 1 letter b) of the Puglia Region Law no. 15/2025, as it makes the attribution of the CIN, in the Puglia Region, subject to the prior acquisition of the CIR through a regional platform. The judge of the laws confirms, in fact, that the qualification of the CIR as preparatory to obtaining the CIN introduces an additional burden for local operators, which affects the state power to set the conditions of access to the market in a uniform manner.

The Constitutional Court specifies, however, that the coexistence of different codes for the state and regional registration of accommodation facilities is admissible, while the qualification of the regional code as preparatory to the national one is, for the reasons stated, problematic and must therefore be eliminated as unconstitutional. On a practical level, however, it does not seem that the ruling can have a decisive impact, given that the national database itself makes obtaining the CIN subject to the existence of the CIR.

**Other rulings of unconstitutionality**

In the same judgment no. 163/2026, the Judge of the Laws declared unconstitutional art. 11 para. 1 lett. d) of the same L. 15/2025, in the part in which it is without prejudice to the "limitations" to changes of intended use provided for by urban planning instruments. In fact, the "limitations" are distinguished from the "conditions", allowed by state legislation, for a greater degree of incisiveness on the right to property, thus altering the balance set by the state legislature on the subject of "territorial government".

The regional provisions concerning concessions for derivation for hydroelectric use were also declared constitutionally illegitimate, for violation of the exclusive state competence in the field of environmental protection, which eliminated the need for the opinion of the Basin Authority, required by the state legislation on the subject, and set the duration of the concession at 15 years, in contrast with the state provisions that provide for a maximum term of fifteen years, allowing the duration of the concession relationship to be modulated.

art. 13b DL 18.10.2023 n. 145

*Il Quotidiano del Commercialista* of 9.10.2026 - **"The regional rule that makes the CIR preparatory to the CIN is unconstitutional"** - Mauro

Corte Cost. 8.10.2026 n. 163

*Eutekne Guides - Civil Law* - **"National Identification Code"** - Mauro A.

## Read Highlights

### TAX

REVENUE AGENCY PROVISION 22.9.2026 NO. 259305

#### **TAX**

**ASSESSMENT - ASSESSMENT AND CONTROLS - COMPLIANCE VISA - Approval of Compliance - New online communications service**

Art. 22 of Legislative Decree 1/2024 (the so-called "Fulfilment" decree) provided that the Revenue Agency would strengthen digital services, among other things, by enhancing remote assistance channels and allowing further obligations to be carried out.

In implementation of the rule, provision no. 259305 of 22.9.2026 was issued, with which the Revenue Agency defined the rules to allow professionals to transmit electronically, directly from the reserved area of its website, communications relating to the exercise of the right to affix the conformity stamp provided for by art. 21 of Ministerial Decree 164/99.

#### **Scope**

The new online service is called "Vi.diCo.Web - Compliance Visa" and allows the transmission of all communications relating to the compliance visa, including those, subsequent to the first, with which changes in data or any waiver of the right to affix the visa are communicated.

#### **Attached documents**

The documents attached to the communications are also transmitted electronically, including:

- copy of the insurance policy referred to in art. 22 of Ministerial Decree 164/99;
- declaration relating to the absence of suspension measures from the professional association to which they belong;
- declaration relating to the existence of the requirements referred to in art. 8 of Ministerial Decree 164/99;
- renewal of the policy and payment receipts;
- self-certification of the permanence of the requirements already communicated previously.

Through the telematic system, the Revenue Agency certifies the registration of each communication by the competent Regional Directorate according to the tax domicile of the professional.

***Data variation***

Any changes to the data and documents transmitted are communicated through the online service within 30 days from the date on which they occur.

***Waiver of the right to affix the visa***

The waiver of the right to issue the compliance visa by the qualified professional is also communicated using the appropriate function of the online service.

***Effective date***

The activation of the online service is communicated by notice published on the website of the Revenue Agency. The service can be used optionally from 5.10.2026.

As of 11.1.2027, communications relating to the compliance visa are made exclusively through the online service.