

THE WEEK IN BRIEF

News

CORPORATE LAW

JOINT-STOCK COMPANIES - Pre-reform regulations - Directors

TAX

DIRECT TAXES - IRES - Deductibility of interest expenses

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

DEFINITION OF TAX RELATIONSHIPS - Amnesties and amnesties - Scrapping of roles (2026 Budget Law)

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

PROS

CHARTERED ACCOUNTANTS - Skills - Incompatibility

WORK

SOCIAL SECURITY

SOCIAL SECURITY - INPS contribution pursuant to Law 335/95

Read Highlights

News

Corporate Law

JOINT-STOCK COMPANY

Pre-reform regulations - Directors - Administration and control systems - Changes in
Legislative Decree 47/2026 - Common rules (Assonime circ. 12.10.2026 no. 23)

Assonime circular no. 23 of 12.10.2026 focuses on the new regulation of the administration and control systems of joint-stock companies as a result of the amendments made by Legislative Decree no. 47/2026, implementing L. 21/2024 (the so-called capital law).

Common rules on the administrative body

In relation to the new general rules on the administrative body of joint-stock companies, it should be noted, first of all, that, with the new [Article 2380-bis](#) of the Italian Civil Code, the organisational dimension becomes a central moment of management and an essential tool for proper administration. A choice that, clearly, has repercussions in terms of responsibility, reinforcing the idea that the organisation is an element of absolute importance for the purposes of assessing the correctness of management.

It is also important to note the replacement of the reference to "transactions necessary" for the implementation of the corporate purpose with that to "instrumental transactions" to it (resolving an issue that was debated in the doctrine). This is because the notion of instrumentality has a broader scope than that of necessity, including all transactions suitable or functional with respect to the corporate purpose, even if not strictly indispensable. Amendment that is consistent with the attribution to the directors of exclusive competence in organizational matters, by means of acts which, by their nature, are not suitable for directly implementing the corporate purpose, but which relate to it as a means.

Also relevant is the new provision of the fourth paragraph of art. 2381-ter of the Italian Civil Code, pursuant to which directors without proxies, in making their decisions, shall reasonably rely, also in relation to their specific skills, on the information received in accordance with the provisions of the law and the Articles of Association. The provision seems to recognize the possibility that the director fully relies on the information received, having to take action only when particular critical issues arise, such as, for example, information that is not timely, partial or inconsistent.

The balance between reasonable reliance on the information received and the obligation to activate must be identified concretely, on a case-by-case basis, in the light of professional diligence and taking into account the specific skills and solidity of the organizational, administrative and accounting structure. An approach that, in Assonime's opinion, should also be replicated for the director with proxies, but for those acts extraneous to his area of proxies. All without prejudice to the need to define a structural system of information flows that allows adequate information to the board.

Common rules on control bodies

With regard to the new common rules on the control bodies of the governance systems of joint-stock companies, Assonime points out that the main novelty in terms of content is the clarification (in Article 2396-quinquies of the Italian Civil Code) that the supervision of the adequacy and concrete functioning of the organisational, administrative and accounting structure of the company also includes that of the internal control and risk management system, as well as the coordination of its functions. It follows that supervision must also relate to the necessary establishment of an internal control and risk management system, but always in the light of a general criterion of adequacy of the organisational structures that is parameterised by the size, complexity and nature of the company. Supervision, however, must also concern the coordination of internal control and risk management functions.

In this way, the control body (and, "first and foremost", the Board of Statutory Auditors) is assigned a function of overall supervision of the organisational architecture concerning the quality of information flows, the integration between the various functions, the overall consistency of the system, the organisation's ability to produce reliable and coordinated information and the absence of areas of overlap or organisational gaps.

Finally, Assonime points out that the reform confirms (in Article 2396-septies of the Italian Civil Code) the fact that it does not constitute "in itself" a cause of ineligibility/forfeiture of the controller to hold positions in the supervisory bodies of various companies of the group.

According to the Explanatory Report, this specification ("per se") would be aimed at clarifying that there may still be additional factual circumstances capable of relevance for the purposes of ineligibility/incompatibility, such as, for example, the size of the remuneration. In Assonime's opinion, this motivation could lead to misleading results. The assumption of the office, even remunerated, in the supervisory bodies of the companies of the group does not constitute (nor did it constitute before Legislative Decree 47/2026) a cause of ineligibility/forfeiture of the office of member of the supervisory body, since it is a solution supported for the statutory auditors of companies listed by Consob itself.

Instead, it would be necessary to refer to other circumstances already indicated by the rule itself (other than holding a paid office), i.e. the existence of other relevant situations for the member of the supervisory body, such as, for example, the existence of financial relationships such as to compromise his independence attributable to cases other than that of member of control bodies in the companies of the group.

art. 2380 bis of the
Italian Civil Code,
art. 2380 of the
Italian Civil Code.

The Accountant's Daily of 13.10.2026 - **"Central organization for administrators"** - Meoli

Il Sole - 24 Ore of 13.10.2026, p. 36 - **"In the new corporate governance organizational profiles in the foreground"** - Blacks G.

Contr. Bil. Revision no. 5/2026 - **"The duties of the supervisory body after the implementing decree of the capital law"** - Draft

Contr. Bil. Revision no. 4/2026 - **"The news on the subject of administration in unlisted joint-stock companies in the decree implementing the "Capital Law"** - Bertolotti

Sheet no. 1454.01 in Update 4/2026 - **"Implementation of the capital law - News on the system with the Board of Statutory Auditors"** - Meoli - Valinotti

Tax

DIRECT TAXES

IRES - Deductibility of interest expenses - Interest deriving from the special amendment
- Non-deductibility (answer to the Revenue Agency ruling no. 185 of 15.10.2026)

The answer to the Revenue Agency ruling 15.10.2026 no. 185 intervened on the deductibility of interest from judicial conciliation and active repentance according to the limitations provided for by art. 96 of the TUIR.

The case at hand concerns the interest expenses paid during the judicial conciliation and those paid during the active repentance for tax periods n+1 to n+6.

Interest from active repentance

As regards interest on arrears, the Tax Authorities consider that the classification of "default interest" attributable to them, as they originate from a default by the taxpayer deriving from the late payment of taxes, places them in terms of ancillary nature with respect to the main obligation (i.e. the payment of the tax), with the consequence of sharing the same tax treatment.

It follows that the interest paid at the time of repentance pursuant to Article 13 of Legislative Decree 472/97, as ancillary to the main obligation to pay the tax, share the same tax treatment, with consequent non-deductibility for IRES purposes.

This objective non-deductibility overcomes the question of whether they are subject to the monitoring of the ROL pursuant to Article 96 of the TUIR.

Interest from judicial conciliation

With reference to the interest paid during judicial conciliation, it should be noted that the same assume a "compensatory" function for the delay in the collection of taxes.

It should be noted that these interests do not share the same tax treatment as the tax to which they refer, as they must be assessed independently for the purposes of determining business income. Therefore, in the absence of a specific provision providing for their non-deductibility, they are deductible for IRES purposes

according to the general rules for determining business income and without falling within the scope of application of [art. 96](#) of the TUIR, as they do not derive from transactions or relationships with a financial cause, but represent negative components of a different nature, related to the definition of the taxpayer's tax position.

art. 109 DPR 22.12.1986 n. 917

art. 13 Legislative Decree no. 472 of 18.12.1997

art. 96 DPR 22.12.1986 n. 917

Answer to the Revenue Agency ruling 15.10.2026 no. 185

Il Quotidiano del Commercialista of 16.10.2026 - **"Interest from active repentance always non-deductible from income taxes"** - Sanna

Il Sole - 24 Ore of 16.10.2026, p. 34 - **"Conciliation interest is deductible for IRES purposes"** - Germani Italia

Oggi of 16.10.2026, p. 21 - **"Two-way tax interest"** - Poggiani

Eutekne Guides - Direct Taxes - **"Interest Expense - Business Income"** - Sanna S.

DIRECT TAXES

IRES - Depreciation - Tangible assets - Super-depreciation and hyper-depreciation - Hyper-depreciation pursuant to Law 199/2025 - Communications of completion of investments - Start of submission via GSE platform (Ministerial Decree 14.10.2026 and MIMIT notice 15.10.2026)

With the Ministerial Decree of 14.10.2026, published on the MIMIT website on 15.10.2026, the GSE platform was opened for the submission by companies of communications of completion of the investment for hyper-depreciation pursuant to L. 199/2025 (also called "New transition plan 5.0"), in implementation of art. 3 co. 3 of the Ministerial Decree of 7.5.2026.

The following have also been made available on the GSE website:

- the model of the communication of completion;
- the updated operating instructions and NPTR5 platform guide.

Access procedure for hyper-depreciation

After the possibility of submitting the prior communication (pursuant to Ministerial Decree 10.6.2026) and the confirmation communication with a minimum deposit of 20% (pursuant to Ministerial Decree 20.7.2026), it was also made possible to submit the completion communications, i.e. the last phase of the access procedure (without prejudice to the need to submit the subsequent two periodic monitoring communications).

Completion of investment communications

Companies that have received the positive outcome of the confirmation communication and that have completed the investments can access the GSE portal and send the communication of completion of the investment, referred to in art. 3 co. 3 of the Ministerial Decree of 7.5.2026. On the basis of this provision, upon completion of the investments, once the interconnection of tangible and intangible assets 4.0 has taken place, and in any case by 15.11.2028, the company shall send one or more completion communications referring to one or more assets subject to the same confirmation communication, accompanied by certificates of possession of the required documentation.

The completion notice must therefore be transmitted once the investments have been completed (completion of the investments which, according to the current version of the rule, must take place by the deadline of 30.9.2028, subject to any changes that will be introduced in the next budget law), provided that the interconnection for 4.0 assets has taken place, and in any case by the final deadline of 15.11.2028.

How to submit the communication of completion

Notices of completion must be submitted:

- from 12:00 noon on 15.10.2026;
- exclusively through the electronic system for the management of the metering available in the appropriate "Customer Area" section of the GSE website (www.gse.it);
- using the appropriate form.

Content of the completion communication

The notice of completion must contain, inter alia:

- the details of the invoices relating to the eligible costs (in particular, according to the operating instructions, the data of the invoices and/or *balance leasing* contracts necessary to ensure coverage of at least 100% of the eligible cost must be recorded);
- the certificates proving the possession of the sworn technical expertise and accounting certification.

The completion communication may not, however, relate to investments in assets other than or of a higher amount than those covered by the confirmation communication and shall include, for each asset, the date of completion of the investment. The final acquisition cost of each asset may therefore vary compared to the previous phases, but only decreasing (in this sense, the GSE, in the section dedicated to the new 5.0 transition plan).

Effective date of the hyper-depreciation surcharge

The notice of completion is particularly relevant for the purposes of the effective date of the use of hyper-depreciation.

Pursuant to [art. 4](#) of the Ministerial Decree of 7.5.2026, the increase in the acquisition cost of eligible assets is relevant, for the purposes of determining income taxes, starting from the tax period in which the company transmits the communication of completion of investments to the GSE, provided that the asset has entered into operation within the same period. It is also specified that the use of the increase is subject, in any case, to the receipt of the communication of the positive outcome of the checks by the GSE, with respect to each communication of completion of the investments.

Therefore, for 4.0 investments completed and interconnected in 2026, the completion notice must be sent by the end of the year if you intend to start benefiting from hyper-depreciation already in the INCOME 2027 form.

art. 3 co. 3 DM 7.5.2026 Ministry of Enterprise and Made in Italy DM

14.10.2026 Ministry of Enterprise and Made in Italy

GSE Guide 15.10.2026

GSE press release 15.10.2026

Il Quotidiano del Commercialista of 16.10.2026 - "**Completion communications for hyper-depreciation are underway**" - Alberti

Il Sole - 24 Ore of 16.10.2026, p. 33 - "**Transition 5.0, the sending of completion notifications unlocked**" - Fotina

Il Sole - 24 Ore of 16.10.2026, p. 33 - "**5.0 surcharge deductible from the agreement**" - Belardi

Italia Oggi of 16.10.2026, p. 23 - "**Iper, data on business 5.0 at GSE**" - Pagamici

Il Quotidiano del Commercialista of 28.9.2026 - "**For the 2026 hyper-depreciation we need accounting certification**" - Alberti

Eutekne Guides - Direct Taxes - "**Hyper-Depreciation**" - Alberti P.

File n. 1156.09 in Update 6/2026 - "**Hyper-depreciation ex L. 199/2025 (DM 7.5.2026 and DM 10.6.2026)**" - Alberti

Il Quotidiano del Commercialista of 15.6.2026 - "**Hyper-depreciation from the period of the completion communication**" - Alberti

DEFINITION OF TAX RELATIONSHIPS

Amnesties and amnesties - Scrapping of the rolls (2026 Budget Law) - Extension to sums collected by local authorities - Deadline for submitting the application (FAQ Revenue Agency-Collection of 15.10.2026)

Article 10-quinquies of Legislative Decree 38/2026 provided for the possibility, for local authorities that collect using the Collection Agent, to resolve on access to the scrapping-quinquies referred to in [art. 1](#) co. 82 - 100 of Law 30.12.2025 no. 199 (2026 Budget Law) for 2000-2023 loads.

Membership is optional for local authorities. To find out if a particular entity has joined it, it is therefore necessary to consult the list published on the website of the Revenue Agency-Collection.

On 15.10.2026, the procedures for submitting the application were announced and the related FAQs were

published.

The scrapping concerns 2000-2023 loads, both for tax debts (e.g. IMU, TARI, single property fee) and for non-tax debts (e.g. penalties of the Highway Code, school fees, other tariffs), excluding those deriving from a conviction by the Court of Auditors.

It allows the taxpayer to extinguish the debt by paying only the residual principal amount, in addition to the sums due as reimbursement of the costs for enforcement procedures and notification fees. On the other hand, interest and penalties contained in the entrusted loads are excluded. For administrative penalties imposed for violations of the Highway Code, which are not tax in nature, the relief concerns only interest, however denominated, (including the so-called "surcharges"), and the premium. The penalty itself therefore remains entirely due.

Terms

To do so, you must submit your application between 16.10.2026 and 15.12.2026. Then:

- by 28.2.2027, the Revenue Agency-Collection communicates the settlement of the amounts together with the individual installments;
- by 31.3.2027, all sums or the first installment must be paid;
- The debt can be deferred for a maximum of 54 installments of the same amount with a minimum payment of 100 euros.

Prospectus

It is possible to request the prospectus from the reserved area and from the public area of the Revenue Agency-Collection website.

In the first case, it is necessary to access the "Facilitated definition (Scrapping-quinquies local authorities)" section. It can be accessed via SPID, CIE or CNS or with the credentials of the Revenue Agency. Within the following 12 hours, the system sends an e-mail to the address indicated with the *link* to download the prospectus, available for 5 days.

Alternatively, the request can be submitted from the public area. In this case, it is necessary to fill in the *form* in the same section and attach the identification documentation. Once the application has been validated and the documentation has been verified by the offices, the taxpayer receives an e-mail containing the *link* to *download* the prospectus, which can also be used within 5 days.

Submission of the application

Once you have accessed the reserved area, the service automatically shows the list of loads that can be included in the application, so that the taxpayer can select those to be included. In any case, the application must indicate whether you intend to pay in a single solution or in installments.

Alternatively, the application for membership can be submitted through the service available in the public area of the site. In this case, no login credentials are required but an identification document must be attached. In the section "Facilitated definition (Scrapping-quinquies - local authorities)" the following must be indicated, among other things:

- the identification numbers of the payment notices to be included in the application;
- the chosen payment method;
- an e-mail address to which you can receive the presentation receipt.

Forfeiture of scrapping

The scrapping becomes ineffective if the debtor does not pay or pays insufficiently:

- the single installment, if you have chosen payment in a single solution;
- two installments, even if not consecutive, if you have chosen payment in installments;
- the last installment of the deferral plan.

In the first and third cases, the measure lapses if the payment arrives more than five days late.

Those who have chosen the payment in a single instalment can therefore pay the full amount due within five days following the deadline, i.e. by 5.4.2027 and the payment remains timely.

If the scrapping becomes ineffective, the law provides that:

- payments already made are valid as a deposit on the total sums due;
- for the loads concerned, the limitation and forfeiture periods start to run again. The entity can then initiate

new precautionary or enforcement procedures and continue those already initiated on the date of submission

the application for membership;

- the loads can no longer be paid in installments pursuant to [art. 19](#) of Presidential Decree 602/73.

Payment folders with both scrappable and non-scrappable loads

If in an installment plan there are both scrapped local authority loads and non-scrappable debts, the application for membership suspends the payment of installments until 3.3.2027, but only for definable loads. The installments of non-scrappable debts, on the other hand, must be paid regularly. Until that date, they are paid with the "Pay online" service (Equiclick website or App) or at the Revenue Agency-Collection counters. After the revocation of the installments of scrapped debts, the updated forms will arrive, with only the non-scrappable amounts (FAQ Revenue Agency-Collection 15.10.2026).

art. 1 co. 82 L. 30.12.2025 n. 199

Press release Revenue Agency-Collection 15.10.2026

Il Quotidiano del Commercialista of 16.10.2026 - "**Application for scrapping reserved for local authorities from today**" - Boano

Il Sole - 24 Ore of 16.10.2026, p. 8 - "**Fines, stamp duty, Tari and Imu: from today the applications for local scrapping**" - Bartelli

Il Sole - 24 Ore of 16.10.2026, p. 8 - "**Excluding the loads already present in the old amnesty**" - Lovecchio

Italia Oggi of 16.10.2026, p. 19 - "**Local taxes, scrapping at the start**" - Cerisano

Eutekne Guides - Assessment and sanctions - "**Scrapping of the rolls - Scrapping-quinquies (L. 199/2025)**" - Cissello A.

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Causes of termination - Exceeding the limit of revenues or fees - Activities in the construction sector (FAQ Revenue Agency 13.10.2026)

With some FAQs published on 13.10.2026, the Italian Revenue Agency has returned to dealing with a two-year arrangement with creditors, clarifying some doubtful aspects that did not find space in the recent circular of 6 October 2026 no. 8.

Renewal of the CPB

FAQ 13.10.2026 no. 1 further outlines the concept of "renewal" of the CPB, which is fundamental for the application of the additional benefits introduced by the Omnibus decree (Legislative Decree no. 148/2026).

The renewal of the CPB finds its legislative definition in [Article 14](#), paragraph 1 of Legislative Decree 13/2024, according to which, if the requirements of Article 10 remain and in the absence of the causes of exclusion referred to in [Article 11](#) of Legislative Decree 13/2024, the Revenue Agency formulates a new proposal for a two-year arrangement relating to the following two-year period; the renewal of the CPB therefore concerns taxpayers who, after adhering to the CPB 2024-2025, adhere to the CPB 2026-2027, without interruption.

The Revenue Agency clarifies that the termination of the 2024-2025 CPB does not allow adherence to the 2026-2027 CPB to be considered as a renewal, with the consequent inapplicability of the aforementioned additional benefits, since in this case there is no requirement of "*continuity between the 2024-2025 and 2026-2027 arrangements*".

Consequently, in cases of adherence to the CPB 2024-2025 with subsequent termination:

- membership of the CPB 2026-2027 is not considered as a renewal;
- the benefits associated with the renewal of the CPB are not applicable;
- it is not possible to adhere to the 2020-2023 repentance regime, as it is an institution reserved for subjects who "*in relation to the two-year tax period 2026-2027, renew their membership*" to the CPB.

The same conclusion should also apply to the case of forfeiture of the 2024-2025 CPB, considering that even in this case there is no continuity between two-year CPBs.

CPB Construction Companies

From another point of view, with FAQ 13.10.2026 no. 2, the Revenue Agency clarifies that, for the purposes of terminating the CPB for exceeding the limit of 7,746,853.50 euros in revenues pursuant to [art. 21](#) para. 1 lett. b-quarter of Legislative Decree 13/2024, for entities applying ISA EG69U (relating to construction activities) it is also necessary to consider the change in inventories. For the purposes of determining the limit for the application of certain ISAs, revenues must be increased by the closing inventories and decreased by the initial inventories valued pursuant to [Articles 92](#) and [93](#) of the TUIR; this condition, provided for by Article 3 paragraph 2 of the Ministerial Decree of 31.3.2026, is not reported in [Article 21](#) paragraph 1 letter b-quarter) of Legislative Decree 13/2024, which merely provides for the termination of the CPB in the event that revenues or fees exceed the limit for the application of the relevant ISA by 50%.

This circumstance had raised some doubts, now resolved, regarding the relevance of the change in inventories during the verification of exceeding the limit of 7,746,853.50 euros.

The Revenue Agency's clarification should also be applicable, by identity of *ratio*, to ISAs EG40U (lease, enhancement, purchase and sale of real estate), EG50U (plastering, cladding, painting and other completion and finishing works of buildings) and EK23U (integrated engineering services).

art. 14 Legislative Decree 12.2.2024 n. 13

art. 21 Legislative Decree no. 13 of 12.2.2024

Il Quotidiano del Commercialista of 15.10.2026 - "**No benefits related to the renewal of the CPB in the event of termination in the previous two years**" - *Girinelli - Rivetti*

Il Quotidiano del Commercialista del 2.5.2026 - "**Calculation of the limit for the termination of the CPB not always immediate**" - *Girinelli*

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

Pros

CHARTERED ACCOUNTANTS

Competencies - Incompatibility - Service company - Profit sharing - Relevance - Condominium administrator - Exercise in corporate form (CNDCEC Pronto Ordini 9.10.2026 no. 51 and 12.10.2026 no. 40)

With the Pronto Ordini 9.10.2026 n. 51 and 12.10.2026 n. 40, the CNDCEC has returned to deal with the issue of the incompatibility of the profession of chartered accountant with the exercise of business activity, with specific regard to service companies and the activity of condominium administrator.

Incompatibility of the profession with business activity

The discipline of incompatibility is contained in [art. 4](#) of Legislative Decree 139/2005, paragraph 1 of which letter c) provides that the profession of chartered accountant and accounting expert is incompatible with the exercise of business activity, in one's own name or in the name of others, and, on one's own account, of production of goods or services, intermediary in the circulation of goods or services, including any type of broker, transport or shipping, banking, insurance or agricultural, or auxiliary to the above, even when such activity is not habitual or prevalent.

This provision, however, provides, in the following paragraph 2, some specific exceptions, excluding incompatibility, for example, "in the presence of companies of services instrumental or auxiliary to the exercise of the profession".

Furthermore, on the subject of incompatibility, it is necessary to take into account the clarifications provided by the CNDCEC in the "Interpretative notes on the discipline of incompatibilities pursuant to [Article 4](#) of Legislative Decree 139/2005", recently updated.

Exclusion of incompatibility in the presence of service companies

With the latest update of the Interpretative Notes, the criteria to be used to assess the "prevalence" - for the purposes of excluding incompatibility - of the turnover of the professional compared to that of the "service company" referable to the same have been modified.

In particular, it has been provided that the incompatibility must be excluded where it is ascertained that the part of the turnover of the instrumental or auxiliary services company attributable to the member does not exceed 20% of his professional turnover.

The subsequent CNDCEC information no. [70/2026](#) also specified that the 20% limit must be related to the total turnover attributable to the professional, consisting of the sum:

- of his "direct" professional turnover, deriving from the individual VAT position and/or from participation in an associated firm or a company of professionals; e
- of the share of turnover of the service company attributable to him.

The case at hand and the relevance of the share of profits

In the light of the foregoing considerations, the Council of the Bar Association of Vicenza used the Pronto Ordini service to ask whether, in attributing the turnover of the service company to the professional, reference should be made to his share of the share capital or to that of participation in the profits, if determined to a different extent.

In the present case, in particular, the service company was constituted in the form of a partnership.

According to the CNDCEC, for the purposes of verifying the "prevalence" of the professional activity (according to the criteria highlighted in the Interpretative Notes), in the event that the share of participation in the share capital of the service company and that of participation in profits do not coincide, the latter must be considered (see P.O. 9.10.2026 n. [51](#)).

The rationale of the methodology identified by the Interpretative Notes to verify the existence of any situations of incompatibility, in fact, is to allow a concrete assessment of the economic relevance of the business activity carried out through the service company with respect to the professional activity.

From this point of view, therefore, relevance must be attributed to the extent of the actual economic participation of the professional partner in the results of the business activity; a measure that may not be correctly represented if reference were made only to the share of participation in the share capital, in the event that

the share of profits due to the shareholder was determined in a different percentage.

In conclusion, where the professional partner of the service company holds a share in the share capital other than that of participation in the profits, in order to assess the existence of a cause of incompatibility, reference must be made to the latter.

Activities of condominium administrator

In the Pronto Ordini 12.10.2026 n. [40](#), the CNDCEC still deals with incompatibility, with regard to the simultaneous performance of the professional activity and that of condominium administrator.

It is reiterated, first of all, that the latter, if carried out individually, is not incompatible with the exercise of the professional activity, since it must be considered "typical" of the profession, as it is included among those relating to the general administration of assets and assets ([Article 1](#), paragraph 2, letter a) of Legislative Decree 139/2005).

According to the CNDCEC, however, the incompatibility would be discernible if the activity of administration of condominiums was carried out through a company (as moreover allowed by [art. 71-bis](#) co. 3 of RD 318/42). In this case, in fact, the company would carry out "an organized economic activity of provision of services" and, therefore, a real business activity pursuant to [art. 2082](#) of the Italian Civil Code.

Thus, the situation of incompatibility contemplated by [art. 4](#) paragraph 1 letter c) of Legislative Decree 139/2005 would be incurred.

The Pronto Ordini in question highlights, moreover, how the problem could be overcome if the activity of administration of condominiums were exercised through a company of professionals established pursuant to [art. 10](#) of Law 183/2011.

art. 4 Legislative Decree no. 139 of 28.6.2005

Ready orders CNDCEC 9.10.2026 n. 51

The Daily of the Accountant of 13.10.2026 - "The share of profit sharing counts for the incompatibility of the service company" - Valinotti

Italia Oggi of 13.10.2026, p. 30 - "Accountants, share of turnover on profits. Not on share capital" - Redaz.

Il Quotidiano del Commercialista of 24.9.2026 - "First green light for the reform of the system of accountants" - Valinotti

Il Quotidiano del Commercialista of 14.1.2026 - "For the incompatibility of the service company, we look at the last three years" - Valinotti

Il Quotidiano del Commercialista of 24.4.2026 - "Due to the incompatibility of the service company, the overall turnover counts" – Valinotti

Work

SOCIAL SECURITY

Accumulation of pension with self-employment income - Income tax return - Methods and deadlines for submission (INPS message 15.10.2026 no. 3281)

With message 16.10.2026 no. 3281, INPS intervened on the obligation to file an income tax return for pensioners subject to the partial cumulation regime referred to in Legislative Decree no. 503/92, who in 2025 carried out self-employment activities.

These subjects, in fact, will have to forward to INPS, by 2.11.2026, a special *online* communication indicating the relative income earned in that year and, at the same time, submit the budget declaration for the year 2026, in the event that they carry out work during this year.

Regulatory framework

On this occasion, the Social Security Institute recalls that, pursuant to [art. 10](#) of Legislative Decree 503/92, the portions of certain pension treatments paid by the Compulsory General Insurance (AGO) cannot be combined with income from employment and self-employment to the extent of 50% up to the amount of the income itself.

The same rule, in [paragraph 4](#), then requires, in the presence of accumulation with income from self-employment, that pensioners communicate to INPS the income from work referred to the previous year, within the same deadline provided for the declaration for IRPEF purposes, i.e., in this case, 2.11.2026.

Cases of exclusion

The message in question specifies that the obligation in question does not apply to different categories of pensioners, as they are not subject to the prohibition of cumulation.

In summary, we refer to the holders of:

- pension and disability allowance with effect from 1994;
- old age pension;
- old-age pension paid in the contributory system;
- retirement pension and early retirement treatment paid by the AGO;
- pension or disability allowance from the AGO of employees or social security management of self-employed workers with a contribution seniority equal to or greater than 40 years.

Also exempt from the obligation are recipients of a disability pension whose work activity has derived, with reference to the previous year, a total annual income not exceeding the amount of the minimum FPLD treatment, equal to 7,844.20 euros for 2025.

Furthermore, the following can be combined:

- remuneration for priests;
- the indemnities for tax judges;
- attendance fees received by local administrators;
- allowances related to elected public offices.

Operating instructions

As regards the strictly operational profiles, INPS reminds that interested pensioners can submit the income tax return in question by accessing the www.inps.it website, using the appropriate credentials, such as the digital SPID at least level 2, CNS, CIE or eIDAS.

Once authenticated, the pensioner will be able to access the online service "RED Precompiled" by typing in the search engine: "The declaration of the income situation (RED)".

On the next screen, you will need to select the reference campaign "RED 2026 campaign year required income 2025".

On this occasion, INPS specifies that income from self-employment must be declared net of social security and welfare contributions and gross of tax withholdings, while business income must also be declared net of any deductible losses attributable to the year of reference of the income.

Sanctioning profiles

In the event of non-compliance by the pensioner, [art. 10](#) co. 8-bis of Legislative Decree 503/92 provides for the obligation to pay INPS, by levying on the pension installments paid to the offender, a sum equal to the annual amount of the pension received in the year to which the declaration refers. This sum will be deducted by the social security institution from the pension installments.

Budget statement 2026

INPS recalls that, according to the provisions of [art. 10](#) co. 4-bis of Legislative Decree 503/92, pensioners who are self-employed in the current year must also submit the budget declaration for the year 2026.

This declaration allows the social security institution to provisionally make, on the basis of the tax return that pensioners expect to obtain during the year, the deductions of pension portions that cannot be combined with income from self-employment.

The deductions that will be made on the "preventive" pension will subsequently be adjusted on the basis of the tax return relating to the 2026 tax period, made in 2027.

art. 10 Legislative Decree no. 503 of 30.12.1992

INPS Message 15.10.2026 no. 3281

Il Quotidiano del Commercialista of 16.10.2026 - **"2025 self-employment income of pensioners to be reported by 2 November"** - Mamone

Eutekne Guides - Pensions - **"Pensions"** - Secchi N.

SOCIAL SECURITY

[INPS contribution pursuant to Law 335/95 - New single reimbursement procedure for sums unduly paid - Release of a function for separate management - Instructions \(INPS message 13.10.2026 no. 3247\)](#)

With message 13.10.2026 no. [3247](#), INPS announced the release of an *online* service which, through a single access point for all social security management, allows you to manage requests for reimbursement of sums unduly paid.

In the initial phase, requests for reimbursement relating to the sums available at the Separate Management referred to in [art. 2](#) paragraph 26 of Law 335/95 may be submitted and, subsequently, the functionality will be extended to all other INPS managements.

Stakeholders

With regard to requests for reimbursement from the INPS Separate Management, the group of interested parties consists of:

- professionals who produce self-employment income referred to in [art. 53](#) par. 1 of the TUIR;
- principals in the event of exceeding the annual ceiling of the contribution and pensionable base or for other reasons (duplicate payments, payment errors, etc.);
- para-subordinate workers, for the portion to be paid by them, in the event of exceeding the aforementioned annual ceiling.

On this occasion, the message in question informs that, following the activation of the new functionality, the previous channels for transmitting applications, separate for clients, freelancers and parasubordinate workers, are no longer available.

Access channel

To submit the application, taxpayers or intermediaries will have to access the "Taxpayer's Social Security Drawer" through their digital identity (SPID at least level 2, CIE level 3, CNS or eIDAS) and select "Other Services" and "Single Refund Application".

Through the "Single Refund Application" service, it will be possible to:

- fill in and send an application for reimbursement for contributions paid in excess;
- consult the applications submitted and resume the compilation of those saved in draft;
- check the processing status.

Reasons for reimbursement

As anticipated, the service has been designed for all INPS social security management, but the first activation phase is reserved for the Separate Management and provides for different types of users and reasons for reimbursement.

In particular, the Social Security Institute specifies that the types of users are professionals, clients and para-subordinate workers, while the three macro-reasons are named as follows:

- Separate Management - Clients for exceeding the ceiling;
- Separate Management - Parasubordinates;
- Other.

By accessing from the "Taxpayer's social security drawer", the procedure will identify the type of user and configure the application in a consistent way.

If a person accesses as a parasubordinate worker without any contributions to the Separate Management, the system will report the anomaly. Similarly, access as a "client due to exceeding the ceiling" in the absence of available sums will result in a report of inconsistency.

It should be noted that the reason for payment "Other" is instead reserved for requests not related to exceeding the annual ceiling and can be selected, for example, by the client to recover sums paid following the application of an incorrect rate or by the freelancer to obtain the reimbursement of surpluses resulting from the tax return.

Special cases

With message no. [3247/2026](#), INPS highlights how the questions attributable to the reasons "Separate Management - Clients for exceeding the ceiling" and "Separate Management - Parasubordinates" are particularly relevant, in consideration of the indications contained in message 19.5.2025 no. [1561](#), with which the same social security institution ordered the sending of a specific communication to para-subordinate workers who, in the reference year, exceeded the aforementioned annual ceiling of the contribution and pensionable base.

In the following year, once the merit checks have been completed, including that on the rate applied, a similar communication will be sent to each contracting party for the relevant share.

The notice will inform the recipients of any contribution unduly paid and susceptible to reimbursement.

Each client may therefore request, for each para-subordinate worker concerned, the return of the excess portion of its competence by selecting "Separate Management - Clients for exceeding the ceiling".

art. 2 co. 26 L. 8.8.1995 n. 335

INPS Message 13.10.2026 no. 3247

Il Quotidiano del Commercialista of 14.10.2026 - **"The new INPS service for the reimbursement of undue payments is operational"** - Mamone

Il Sole - 24 Ore of 14.10.2026, p. 38 - **"The reimbursement application for the Separate Management changes"** - M.Piz. *Italia Oggi* of 14.10.2026, p. 39 - **"INPS refunds, sprint procedure"** - Cirioli

Eutekne Guides - Social Security - **"INPS Contributions - Contribution Return"** -

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

Read Highlights

TAX

REVENUE AGENCY PROVISION 5.10.2026 NO. 271072

TAX

ASSESSMENT - ASSESSMENT AND CONTROLS - Anomalies in the RF/RG/LM sections of the 2024 INCOME FORM - Compliance letters - Methods of communication by the Tax Administration

Art. 1 co. 634 - 636 of Law no. 190 of 23.12.2014 (2015 Stability Law) provides that, by provision of the Revenue Agency, the methods by which elements and information in his possession referable to the taxpayer himself, acquired directly or received from third parties, are made available to the taxpayer and the Guardia di Finanza, also relating to revenues or fees, income, turnover and value of production, attributable to him, to concessions, deductions or deductions, as well as to tax credits, even if the same are not due, so that the taxpayer can:

- report to the Revenue Agency any elements, facts and circumstances not known by the same;
- remedy any errors or omissions, through the institution of active repentance.

In implementation of this discipline, with this provision the Revenue Agency has defined the procedures for sending compliance letters addressed to VAT holders in relation to electronic invoices and fees issued in 2023.

Scope

The measure concerns VAT taxable persons who in the 2023 tax period issued electronic invoices and/or stored and transmitted electronic considerations.

Compared data

The Revenue Agency uses the data of the electronic invoices issued and the daily payments stored and transmitted electronically by taxpayers subject to VAT in order to verify, for the 2023 tax period, the concurrence of these transactions in the determination of the business income, indicated in the RF/RG/LM tables of the 2024 INCOME TAX return.

Content of the Communication

The communication is sent via PEC to the taxpayer's digital domicile and reports:

- tax code, name, surname and name of the taxpayer;
- identification number and date of communication, deed code and tax period;
- date and electronic protocol of the tax return for 2023;
- methods for requesting information or reporting elements, facts and circumstances not known to the Revenue Agency;
- methods for regularizing errors or omissions with reduction of penalties.

The communication and details are also available in the reserved area, section "The Agency writes" of the Tax Drawer and the Invoices and Fees portal.

The same data are made available to the Guardia di Finanza through IT tools.

Responses and reports

The taxpayer, also through authorized intermediaries (art. 3 co. 3 of Presidential Decree 322/98), can request information or report to the Revenue Agency any elements, facts and circumstances not known by the same, according to the methods indicated in the communication.

Replies cannot be sent to the PEC mailbox from which the communication is sent because it is not enabled to receive incoming messages.

Regularization methods

The taxpayer can remedy the anomaly by means of active correction pursuant to art. 13 of Legislative Decree 472/97, with a reduction in penalties graduated according to the time elapsed since the violation.

Correction remains possible regardless of whether the violation has already been ascertained or accesses, inspections and verifications are already underway. Regularization, on the other hand, remains precluded in the event of notification of:

- liquidation deeds;
- acts of imposition of sanctions;
- deeds of assessment;
- notifications of irregularities pursuant to art. 36-bis of Presidential Decree 600/73 or 54-bis of Presidential Decree 633/72;
- results of the formal control pursuant to Article 36-ter of Presidential Decree 600/73.