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Tax

INDIRECT TAXES

Register - Judicial measure for the definition of the marital crisis - Real estate transfer from child to father - Exemption from registration, stamp duty, mortgage and cadastral tax (answer to the Revenue Agency ruling 10.11.2026 no. 208)

The Revenue Agency, in its answer to ruling no. 208 of 10.11.2026, was concerned with establishing whether the exemption referred to in art. 19 of Law 74/87 can also be applied with reference to:

- to a deed of transfer of real estate ordered by the child in favour of the parent and expressly qualified in the divorce decree as an essential and indispensable condition for the definitive and global settlement of the marital crisis;
- the case in which the various asset transfers provided for by the divorce decree are carried out at different and not contextual times.

It should be noted that the provision in question provides for a case of exemption from stamp duty, registration tax and any other tax for all deeds, documents and measures relating to the procedure for the dissolution of marriage or the termination of the civil effects of marriage (or legal separation of the spouses) as well as to the proceedings, including executive and precautionary proceedings, aimed at obtaining the payment or revision of the allowances referred to in art. 5 and 6 of Law 898/70.

The present case

The two questions raised above were submitted to the Tax Administration for scrutiny by a notary, called upon to draw up two deeds of real estate transfer in execution of a divorce decree. The applicant represented, in particular, that the judicial measure defining the procedure for the termination of the civil effects of the marriage initiated by two spouses had incorporated the agreement between them regarding the regulation of mutual property and financial relations, with a view to resolving the marital crisis. This agreement provided for two real estate transfers:

- the first, already completed, by virtue of which the husband had disposed of 50% of the share of a property in favor of the ex-wife and the latter, at the same time, had transferred to the ex-spouse her share of ownership of another property, equal to 1%;
- the second, not yet implemented, by which the son should have disposed of the 98% share of one of the aforementioned properties in favor of the father, who had already become the owner for 2%.

The notary also specified that in the divorce decree the second operation was expressly qualified as an essential and indispensable condition for the settlement of the marital crisis.

Guidance from case law and practice on the scope of the exemption

The document under review contains, first of all, an *excursus* of the main interventions of jurisprudence and practice that, over time, have contributed to the definition of the objective and subjective scope of operation of the exemption pursuant to Article 19 of Law 74/87, namely:

- the ruling of the Constitutional Court to which we owe the extension of the exemption in question also to acts, documents and measures relating to the legal separation procedure of spouses (Constitutional Court no. 154/1999);
- Answer no. 208 referred to the precedents of practice according to which the tax exemption referred to in art. 19 can also be applied with reference to the property provisions in favour of children provided for by separation and divorce agreements, on the indefectible condition that the text of the agreement approved by the Court expressly qualifies these provisions as elements "functional and indispensable for the purpose of resolving the marital crisis" (see circ. no. 27/2012, § 2.1, and circ. no. 18/2013, § 1.15);
- the thesis of the Supreme Court according to which, pursuant to and for the purposes of art. 19 of Law 74/87, the concept of acts "relating" to separation and divorce proceedings is likely to include all agreements that, also through the provision of movable and immovable transfers, are aimed at defining the marital crisis in a tendentially stable way (among many, Cass. no. 3110/2016).

Scope of the exemption in the present case

On the basis of the guidelines referred to above, the Revenue Agency has come to affirm that the exemption pursuant to Article 19 operates on the dual condition that:

- the acts carried out in execution of separation and divorce agreements are functionally linked to the dissolution of the marriage;
- the aforementioned connection is to be taken into account in the judicial order that implements those agreements.

That said, the Tax Authorities observed that, in the specific case under question, the transfer from the child to the father met all the conditions for access to the exemption and therefore answered positively to the first question raised by the applicant, denying any relevance to the fact that the transfer had to be carried out not in favour of the child, but by the latter in favour of the father.

Absence of a mandatory deadline for the execution of the agreements

With regard to the second question, the Revenue Agency complied with the clarifications already provided with the answer to ruling no. 493/2019 and therefore reiterated that art. 19 of Law 74/87 does not provide for any peremptory deadline for the execution of separation (or divorce) agreements approved by the Court. Consequently, the non-contextual nature of the acts (with respect to each other and/or with respect to the divorce decree) is not in itself an obstacle to the application of the exemption, provided that the functional link of the subsequent transfer with the asset structure transposed in the judgment remains and can be documented.

art. 19 L. 6.3.1987 n. 74
Answer to the Revenue Agency ruling 25.11.2019 n. 493
Answer to the Revenue Agency ruling 11.5.2022 n. 260
Answer to the Revenue Agency 10.2.2020 n. 39 Revenue
Agency Circular 29.5.2013 n. 18
Revenue Agency Circular 21.6.2012 n. 27
Answer to the Revenue Agency ruling 10.11.2026 no. 208

The Quotidiano del Commercialista of 11.11.2026 - **"Transferable acts in divorce are not taxed, including those of the child for the parent"** - *Novella*

Il Sole - 24 Ore of 11.11.2026, p. 38 - **"In cases between ex-spouses, the transfer of assets from the son to the father is exempt"**
- *Busani*

Italia Oggi of 11.11.2026, p. 26 - **"Divorce, no taxes on the house that the son gives to his father years later"** - *Redaz.*

Eutekne Guides - VAT and Indirect Taxes - **"Marriage"** - *Mauro A.*

Il Quotidiano del Commercialista of 4.2.2016 - **"Exemption for all agreements made by spouses in separation"** - *Mauro*

Il Quotidiano del Commercialista of 26.11.2019 - **"Separation agreements exempt even if executed after a few years"** - *Redazione*
Cass. 17.2.2016 n. 3110
Cass. 21.9.2017 n. 22023
Corte Cost. 10.5.1999 n. 154
Cass. 30.5.2005 n. 11458
Corte Cost. 11.6.2003 n. 202

SUBSTITUTE TAXES

Flat-rate regime pursuant to Law 190/2014 - Reimbursement of expenses of professionals - Applicability of the TUIR rules (answer to the Revenue Agency ruling no. 213 of 12.11.2026)

With the answer to ruling 12.11.2026 no. 213, the Revenue Agency took a position on the issue of the applicability in the flat-rate regime (L. 190/2014) of the rules on the reimbursement of expenses of professionals defined in art. 54 co. 2 letter b) and 54-ter co. 1 of the TUIR, supporting the extension of the ordinary rules.

Previous orientation

Before the reform implemented with Legislative Decree no. 192/2024, it had been clarified that, under the flat-rate regime, the reimbursement of expenses (travel, food, accommodation, etc.), analytical or flat-rate, charged on the invoice to the customer, with the exclusion of sums due by way of reimbursement of advances made in the name and on behalf of the customer (Revenue Agency circ. 14.5.2021 no. 5, § 3.3).

In line with this approach, it had been clarified that the stamp duty applied on the invoice by the taxpayer under the flat-rate regime and requested for reimbursement from the customer assumes "*the nature of revenue or compensation*" and contributes to the flat-rate determination of the income subject to substitute tax (answer to the ruling of the Revenue Agency 12.8.2022 no. 428).

Reform of IRPEF

Following the reform of IRPEF carried out by Legislative Decree no. 192/2024, it was not undisputed whether, as of 1.1.2025, the treatment of reimbursements of expenses incurred by the art or profession operator for the performance of an assignment and charged analytically to the client could be extended to the flat-rate regime.

Pursuant to Article 54 paragraph 2 letter b) of the TUIR (inserted by Article 5 paragraph 1 letter b) of Legislative Decree 192/2024), the reimbursement of expenses incurred by the art or profession operator for the performance of an assignment and charged analytically to the client does not contribute to the formation of taxable income. At the same time, these expenses are not deductible from the self-employment income of the person who bears them (Article 54-ter paragraph 1 of the TUIR).

By way of derogation from this general rule, pursuant to Article 54 paragraph 2-bis of the TUIR (inserted by Decree-Law 84/2025), the sums received as reimbursement of expenses, incurred in the territory of the State, relating to food, accommodation, travel and transport by non-scheduled public bus services referred to in Article 1 of Law 21/92 (in practice, taxi or rental with driver) contribute to the formation of income if payments are not made with traceable means of payment.

Applicability of the ordinary rules in the flat-rate regime

With the answer to ruling 12.11.2026 no. 213, it is clarified that, for expenses incurred from 1.1.2025, the sums collected by the professional under the flat-rate regime as reimbursement of expenses incurred for the execution of an assignment and charged analytically to the client are no longer among the fees to which the profitability coefficient is applied.

In addition, the constraints on the traceability of food, accommodation, travel and transport expenses of art. 54 co. 2-bis of the TUIR are also applicable to professionals under the flat-rate regime. Therefore, starting from 1.1.2025, the analytical reimbursement of these expenses does not contribute to the determination of taxable income, provided that the expenses incurred by the professional are paid by traceable means and the related analytical reimbursements are made by the principals in relation to the assignment carried out and this is detailed and adequately documented (also with the separate indication on the invoice, as specified in the answer to the ruling 23.10.2025 no. 270).

Similarly, the reimbursement of analytical expenses that do not contribute to the determination of taxable income is also not relevant for the purpose of determining the limits of compensation for access to and permanence in the regime (85,000.00 and 100,000.00 euros).

art. 1 co. 54 L. 23.12.2014 n. 190

art. 1 co. 64 L. 23.12.2014 n. 190

art. 232 Legislative Decree no. 117 of 19.6.2026

art. 235 Legislative Decree no. 117 of 19.6.2026

Answer to the Revenue Agency ruling 12.11.2026 no. 213

Eutekne Guides - Assessment and penalties - **"Accounting and tax regimes - Flat-rate regime for the self-employed (L. 190/2014)"** - *Rivetti P.*

Eutekne Guides - Direct Taxes - **"Accounting and Tax Regimes - Flat-rate regime for the self-employed (L. 190/2014)"** - *Rivetti P.*

Il Quotidiano del Commercialista of 13.11.2026 - **"Reimbursement of analytical expenses outside the income of professionals under the flat-rate regime"** - *Rivetti*

SUBORDINATE EMPLOYMENT

Individual dismissal - Dismissal for just cause - Extra-work conduct - Worker with ascertained physical limitations who lifts weights in the gym - Disciplinary relevance - Legitimacy (Cass. 5.11.2026 no. 28515)

The Cass. 5.11.2026 no. 28515 concerns the case of a worker dismissed for having, on at least a couple of occasions, carried out an extra-work activity incompatible with the physical limitations that had been ascertained by the ASL Commission.

Facts of the case

The worker, a specialized worker, had been deemed partially unfit for work by the ASL medical commission responsible for degenerative phenomena of the cervical spine, with a ban on using activities involving the exercise of forces greater than the value 2 of the Borg scale and flexion-extensions of the spine.

On the basis of this judgment, the employer had assigned the worker less onerous tasks, namely those of sequencing of particular assemblies.

Despite the judgment of unsuitability, on two occasions the worker had been seen performing physical exercises with weights and machinery intended for bodybuilding and flexion-extensions of the spine with lifting or pulling weights of 60-80 kg.

The worker had then been charged with failing to notify the company of the performance of activities as manager and *personal trainer* of a gym during non-working hours.

The result was the dismissal of the worker for just cause.

Lawfulness of dismissal

The bodybuilding activities had not been challenged by the worker, neither in justifications nor in court. However, the worker had disputed that the judgment made by the competent doctor would have had effects only on the organization of the work performance, so that the limitations formulated could not be automatically extended to his private life.

The Court of Appeal, considering the bodybuilding activities (with the exception of that of *personal trainer*) ascertained, declared the dismissal for just cause legitimate, not considering as exemptions the small number of episodes, their limited duration and the temporal distance with respect to the judgment of suitability.

This judgment was confirmed by the Court of Cassation.

Condotte extralavorative

The Court of Cassation, in order no. 28515/2026, recalls that the obligation of loyalty incumbent on the worker has a broader content than the provision of art. 2105 of the Italian Civil Code, having to be integrated with the principles of fairness and good faith provided for by art. 1175 and 1375 of the Italian Civil Code, which also affect non-work conduct.

It follows that the worker, even outside the work context, must observe a behavior that does not compromise the regular performance of the work and the relationship of trust with the employer, avoiding engaging in conduct that, alternatively:

- are in contrast with the duties associated with its inclusion in the company structure and organization;
- create situations of conflict with the purposes and interests of the company;
- are likely to irreparably damage the bond of trust between the parties.

The mere preordination of an activity contrary to the interests of the employer that is potentially harmful is also sufficient, given that the subject of assessment is the suitability of the conduct to produce potential harm.

Employee's breach of the duty of loyalty

In the present case, the worker, with his extra-work conduct, violated the duty of loyalty and the duties of fairness and good faith, irreparably compromising the fiduciary bond with the employer.

By violating the doctor's prescriptions with the use, outside working hours, of bodybuilding machinery and the execution of considerable physical effort, the worker has caused damage to his health and has compromised the performance of the tasks assigned to him and, therefore, the interests of the employer.

Article 2119 of the Italian Civil Code

The Quotidiano del Commercialista of 7.11.2026 - **"Legitimate dismissal if the worker with limitations lifts weights in the gym"** - *Gianola*
Cass. Labour Section 5.11.2026 no. 28515

Eutekne Guides - Work - **"Individual dismissal - Disciplinary dismissal"** - *Gianola G.*

The Accountant's Daily of 28.10.2025 - **"If physical limitations are prescribed for incorrect work, be a personal trainer"** - *Gianola*

SUBORDINATE EMPLOYMENT

Contract for works and services - Interpretation of the social clause provided for by the CCNL Cleaning Services-Industry - Consortium litigation necessary in contribution disputes (Cass. 9.11.2026 nos. 28751 and 28752)

With the judgments of 9.11.2026 nos. 28751 and 28752, the Court of Cassation was called upon to rule on the interpretation of the social clause provided for by the CCNL Cleaning Services - Industry, as well as on the configurability of a necessary consortium in contribution disputes.

The present case

The disputes arose from the appeals of two workers who, following the takeover of a new company in the context of a change of contract, had been classified at the third level of the CCNL Cleaning Services - Industry of 31.5.2011, instead of in the fourth level, already recognized to them by their previous employers. Therefore, the workers had requested the payment of the wage differences, as well as the order of the employer to regularize their contribution and insurance position.

The Court of Appeal, confirming the Court's ruling, had rejected the workers' claims, holding that the clauses of the CCNL concerning the takeover of the contract obliged the incoming company - in the event of termination of the contract with the same terms, methods and contractual services - to hire the staff employed there for at least four months, without a probationary period, however excluding the existence of an obligation to maintain the same conditions established by the employment contracts in place with the outgoing company, including the level of classification.

Ruling of the Supreme Court

Hearing the disputes, the Supreme Court upheld the workers' reasons, stating that, in the event of taking over a contract, with the same terms, methods and contractual performance, pursuant to the social clause of the CCNL in question, the workers have the right to retain the same contractual classification recognized to them in the employ of the terminating company.

Interpretation of the collective bargaining clause

The Supreme Court points out that, since the collective provision guarantees the maintenance of employment levels for workers employed in the contract for at least four months before its termination, it must be considered that the latter have a subjective situation of law to which corresponds the obligation, on the part of the successor company, to proceed with the hiring. This situation can be protected pursuant to art. 2932 of the Italian Civil Code, but this form of protection requires that the essential elements of the contract be determined or determinable. Consequently, in order for the protection to be effective, it cannot be ignored that the duties and qualification of the worker, who acts *pursuant to*Article 2932 of the Italian Civil Code, are the same as those held in the discontinuing company.

Furthermore, the Court specifies that, if one adheres to the Court of Appeal's thesis, it would have to be admitted that, pursuant to the social clause, workers could be subject to deteriorating contractual conditions, without any form of control or verification by the trade unions. Conversely, the provision for the intervention of the social partners only in the event of a change in the contract leads to the conclusion that a similar supervision has been deemed unnecessary in cases where the successor company is required to hire all staff under the same economic and regulatory conditions applied by the previous contractor.

Consortium litigation in wage disputes

With regard to the procedural discipline applicable in the event that the claims made by employees are aimed at obtaining the condemnation of the company, in addition to the payment of the salary differences, also the regularization of the respective contribution and insurance positions, the Supreme Court excludes that, in such circumstances, there is a situation of necessary consortium with INPS. It is, in fact, a claim confined to the contractual relationship between worker and employer and which translates into the establishment of the employer's obligation to pay contributions and the condemnation to *do so*.

A different conclusion would not be consistent with the prerequisites of the institution of the necessary consortium, which requires a necessary correspondence between the holders of the unitary legal situation invoked in court and the subjects called upon to participate in the trial, so that the decision can be usefully rendered against all those who are involved in the same substantive relationship. On the contrary, the judges of legitimacy point out, in social security matters a plurality of distinct and autonomous bilateral relationships are taken into consideration, although connected to each other:

- the contribution relationship between employer and social security institution;
- the insurance-social security relationship between the institution and the worker;
- the employment relationship between employer and employee.

Article 2116 of the Italian Civil Code

Il Quotidiano del Commercialista of 11.11.2026 - **"Change of contract with maintenance of the contractual framework"** - *Andreozzi*

Cass. Labour Section 9.11.2026 no. 28752

Cass. Labour Section 9.11.2026 no. 28751

Eutekne Guides - Jobs - **"Contract"** - *Pagano M.*

SOCIAL SECURITY

Bonus and additional deduction for employees - News of Law 207/2024 (2025 Budget Law) - Non-pension benefits (INPS message 10.11.2026 no. 3649)

With message 10.11.2026 no. 3649, INPS provided instructions on the application of the *bonus* pursuant to art. 1 co. 4
ss. of Law 207/2024 to non-pension benefits.

Measures for the reduction of the tax wedge of employees

Art. 1 par. 4 et seq. of Law 207/2024 introduced, in favor of employees, two new measures aimed at reducing the tax wedge:

- a sum (or *bonus*) for those with a total income not exceeding 20,000.00 euros;
- an additional deduction from gross tax for those with a total income between 20,000.01 and 40,000.00 euros.

The *bonus* and the additional deduction concern holders of employment income referred to in art. 49 of the TUIR, excluding holders of pension income of all kinds and allowances equivalent to them, referred to in art. 49 co. 2 lett.
a) of the TUIR.

Bonus for employees

The *bonus* pursuant to Article 1 , paragraph 4 of Law 207/2024 consists of the recognition of a "non-taxable sum" calculated by applying the following percentages to the beneficiary's employment income:

- 7.1%, if the employment income does not exceed €8,500.00;
- 5.3%, if the employment income is greater than €8,500.00, but not €15,000.00;
- 4.8%, if the employment income is greater than 15,000.00 euros.

For the purposes of identifying the applicable percentage, employment income is related to the entire year.

INPS non-pension benefits

The *bonus* applies to non-pension benefits which, pursuant to art. 6 co. 2 of the TUIR, are in the nature of replacing the employment income referred to in art. 49 of the TUIR, provided that they are subject to ordinary taxation. In essence, the *bonus* applies to the following benefits:

- NASpI unemployment benefits;
- agricultural unemployment benefits;
- wage subsidies, such as CIGO, CIGS, CIG in derogation, CISOA, ordinary allowance and solidarity allowance of the Bilateral Solidarity Funds and the Wage Integration Fund.

INPS non-pension benefits excluded from the bonus

The *bonus* is not applied:

- non-pension benefits which, by virtue of art. 6 par. 2 of the TUIR, constitute income assimilated to employment pursuant to art. 50 of the TUIR or which constitute income from self-employment pursuant to art. 53 of the TUIR (for example, *DIS-COLL and ISCRO* are excluded from the bonus);
- non-pension benefits subject to separate taxation pursuant to Article 17 of the TUIR (such as the TFR paid by the Guarantee Fund and the NASpI advance paid in a single solution in order to encourage self-entrepreneurship);
- exempt non-pension benefits (such as family allowances and ANF).

Methods of disbursement of the bonus for non-pension benefits

The *bonus* is automatically recognized by INPS on non-pension benefits paid directly to the insured person and is paid in 11 monthly installments starting from February of each year (the payment is autonomous and distinct from that of the benefit to which it belongs).

For the year 2026, payments are arranged starting from the current month of November. Any sums accrued from 1.1.2026 are also paid with this month's payment, even if the non-pension benefit has already ceased.

Waiver

If the beneficiary of the benefit does not want the *bonus* to be recognized by INPS, he must submit a request for waiver.

This request must be submitted using the service "Waiver of the recognition of the supplementary treatment, of the additional non-taxable sum "RPF Bonus" and the application of the additional tax deduction", present on the INPS portal.

The request for waiver produces effects for the tax year indicated by the interested party and does not determine the definitive loss of the benefit that can be recognized in the tax return.

art. 1 co. 4 L. 30.12.2024 n. 207

INPS Message 10.11.2026 no. 3649

The Accountant's Daily of 11.11.2026 - **"Bonus for employees in NASpI, agricultural unemployment and redundancy fund"** - *Silvestro*

Eutekne Guides - Direct Taxes - **"Tax wedge - Employee bonus"** - *Negro M. - Silvestro D.*

Read Highlights

WORK

MINISTERIAL DECREE OF THE MINISTRY OF LABOUR AND SOCIAL POLICIES 5.10.2026 N. 134

WORK

SOCIAL SECURITY - Information System for Social and Labour Inclusion (SIISL) - Publication of job offers - Access to social security benefits - Effective date

The Information System for Social and Labour Inclusion (SIISL), introduced by art. 5 of Legislative Decree 4.5.2023 no. 48, is a national digital platform set up at the Ministry of Labour, which aims to facilitate the meeting between job seekers and companies.

With Ministerial Decree no. 134 of 5.10.2026 (published on the website of the Ministry of Labour on 29.10.2026) the implementation methods of art. 14 paragraphs 1 to 4 of Decree-Law no. 159 of 31.10.2025 were identified, pursuant to which:

- as of 1.4.2026, private employers who apply for contributory benefits, however denominated and financed with public resources, for the recruitment of staff for them, must publish the availability of the job position on the SIISL;
- As of 1.4.2026, the mandatory communications referred to in art. 9-bis of Legislative Decree no. 510 of 1.10.96 may be made by employers, as well as by the qualified and authorised persons referred to in Law no. 12 of 11.1.79

also through the SIISL;

- the SIISL displays the results of the verification of the data self-certified by the registered user and makes them available to the employer who hires him;
- the Employment Agencies (APL) referred to in art. 4 of Legislative Decree no. 276 of 10.9.2003 are required, starting from 1.4.2026, to publish all the job positions managed on the SIISL, also being able to access the platform to identify suitable candidates with respect to the job positions published.

Publication on the SIISL of job positions for the request of contribution benefits

As of 1.4.2026, the recognition of contribution benefits in favour of private employers is subject to the publication of the availability of the job position on the SIISL. This provision does not apply to contribution benefits requested, authorised or in the process of being paid as of 1.4.2026, referring to hires prior to this date.

In essence, for hires made in the experimental period, from 1.4.2026 to 30.11.2026, the publication of the job offer remains optional and the benefits are not lost, while, for hires made from 1.12.2026, the publication must be prior to or at the same time as the hiring (Min. Lavoro press release 8.10.2026). Therefore, for hires made from 1.12.2026, in the absence of publication of the job position on the SIISL, it will not be possible to take advantage of the contribution benefits; in the event of publication after hiring, the use will only be possible from the relevant month in which the publication of the offer took place (INPS message 10.11.2026 no. 3661).

The SIISL makes available for viewing and consultation to the employer and to the delegated and authorized subjects the contribution benefits that the employer can access, as well as those that can be associated with the job positions published.

For the purposes of applying for the contribution benefit, the SIISL makes available electronically the information necessary for employers, or their delegates and intermediaries, to correctly fill in the UniEmens flow for the use of the contribution benefit.

Mandatory communications

As of 1.4.2026, mandatory communications can also be transmitted through the SIISL by employers, public and private, by APLs, as well as by qualified and authorized entities pursuant to Law 12/79 and art. 4 and 6 co. 2 of Legislative Decree 276/2003. This is an option, an alternative to the regional systems, which does not involve any duplication: the communication transmitted through the SIISL is forwarded to the national coordination node and to the regional systems (Min. Labor press release 8.10.2026).

The compulsory communications transmitted through the SIISL are made using the forms compliant with those provided for by the interministerial decree of 30.10.2007.

The mandatory reports on the SIISL are pre-filled with the available information, without prejudice to the possibility of integration and modification by the employer or its intermediaries.

On the platform it is also possible to consult and manage the relevant mandatory communications regardless of the transmission channel used; however, correction and cancellation operations can only be carried out by authorized parties using the systems through which the mandatory communication to be corrected or canceled was transmitted.

Verification of self-certified data

The SIISL makes available the results of the checks carried out on the data self-certified by the user on the system:

- in the curriculum vitae published by the user, subject to his/her consent;
- at the request of the employer or its intermediaries, subject to the candidate's consent;
- to employers or their intermediaries who declare the candidate's employment.

The results of the checks are equivalent to certifications issued by the Authorities holding the data.

Publication on the SIISL of job positions by APLs

As of 1.4.2026, the APLs - understood as the agencies referred to in art. 4 par. 1 letters a), b) and c) of Legislative Decree 276/2003 - are required to publish on the SIISL all the job positions they manage and, in compliance with the legislation on the processing of personal data, can access the same system to identify suitable candidates with respect to the job positions published.

The publication of job positions on the SIISL is a condition for the APL to access the curricula of registered users who have made the relevant view available.