THE WEEK IN BRIEF

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News

Extraordinary operations

SHARE EXCHANGES

Domestic transactions - Contribution of shareholdings - Allocation of contribution to assets - Applicability of controlled realization - Demerger of shareholdings and real estate branch - Absence of abuse of rights (response to ruling from the Revenue Agency 16.11.2026 no. 217)

With the response to ruling 16.11.2026 no. 217, the Revenue Agency clarified that the controlled realization regime applies to contributions of equity participations, without an increase in share capital, even if made pursuant to art. 177 para. 2-bis of the TUIR.

Contributions of qualifying holdings without increase of share capital

In the case examined by the Revenue Agency, two shareholders intend to contribute, pursuant to art. 177 para. 2-bis of the TUIR, the qualified shareholdings held by each in two companies (Alfa and Beta) in favor of their *previously established single-member holdings, without proceeding with a capital increase, but recording the fiscally recognized cost of the contributed shareholdings exclusively in consideration of the "Reserve for capital payments"*.

According to the Agency, such contributions may benefit from the controlled realization regime under art. 177 para. 2-bis of the TUIR, since, as clarifications provided in the answers to ruling nos. 9/2026 and 161/2026, the application of the regime is also allowed in cases of contributions to the equity reserve (without increase of share capital) by individuals (not under business regime), where it is a mere reorganization of the shareholder structures. In the case at hand, the company benefiting from the contribution (each single-member *holding*) would already be wholly owned by the same contributing entity (each of the shareholders) before the operation, which, although indirectly (i.e., through the total participation in its own single-member holding), would continue to retain possession, to an equal extent, of the contributed participation.

Anti-abuse assessment

These contributions represent the first phase of a sequence of operations aimed at separating the family branches attributable to the two shareholders and separating the group's activities (operational, real estate, and agricultural). In particular, it is provided that the contributions of shareholdings directly held by the shareholders in Alfa (operating company) and Beta (agricultural company) in favor of *single-member* holdings will follow:

- the partial demerger of Alfa in favor *of the sole shareholder holding companies concerning the shareholdings it held in Beta and Gamma (real estate companies);*
- the partial spin-off of Alfa's real estate division in favor of Gamma.

For the Agency, the proposed operations, both in individual phases and as a whole, do not constitute a case of abuse of rights, as they do not generate tax advantages contrary to the *rationale* of the invoked rules or to the principles of the tax system.

Art. 10 to L. 27.7.2000 n. 212
art. 173 DPR 22.12.1986 no. 917
art. 177 co. 2 to DPR 22.12.1986 n. 917
Response to ruling from the Revenue Agency 16.11.2026 no. 217

Il Quotidiano del Accountista of 17.11.2026 - **"Controlled realization without capital increase even for qualified shareholdings contributed"** - *Sgattoni*

Eutekne Guides - Direct Taxes - **"Abuse of Law"** - *Alberti P. - Sgattoni C.*

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

DIRECT TAXES

General provisions - Corporate welfare - Definition of family members - Novelty of Legislative Decree 148/2026 (so-called Omnibus corrective) - Retroactive effect - Supplementary declaration (response to parliamentary question 17.11.2026 no. 5-05998)

With the response to parliamentary question 17.11.2026 no. 5-05998, the Ministry of Economy and Finance provided some clarifications regarding the declarative aspects:

- to the new and broader definition of "family members" under art. 12 of the TUIR (introduced by art. 1 of Legislative Decree 148/2026
- Legislative Decree called the Omnibus corrective decree);
- the impact that this new definition has for the purposes of excluding, from employment income, sums and benefits related to corporate *welfare*, pursuant to art. 51 para. 2 of the TUIR.

Broader qualification of "other family members" with retroactive effect

By intervening on the definition of "family members" contained in art. 12 para. 4-ter first sentence of the TUIR, art. 1 of Legislative Decree 148/2026 eliminated, with regard to "*other persons listed in art. 433 of the Civil Code*," the reference to cohabitation with the taxpayer or the receipt of alimony payments not resulting from judicial authority orders.

Following this legislative intervention, therefore, "family members" under art. 12 of the TUIR are considered the spouse who is not legally and effectively separated, children, including those born out of wedlock who are recognized, adopted, affiliated or foster children, and cohabiting children of the deceased spouse, as well as other persons listed in art. 433 of the Civil Code (such as parents, grandparents, brothers, sisters, in-laws).

Therefore, with the amendments provided by art. 1 of Legislative Decree 148/2026, for "other family members" referred to in art. 433 of the Civil Code, the requirements of cohabitation with the taxpayer or receipt of alimony not resulting from judicial authority orders:

- are no longer relevant for the generic qualification of "family member" under art. 12 of the TUIR;
- but they are required only for the condition of "dependent family member" (together with the income requirement under art. 12 para. 2 of the TUIR).

As specified by art. 1, paragraph 3 of Legislative Decree 148/2026, the regulatory changes contained therein apply, with retroactive effect, starting from the tax period in progress as of 20.12.2025, that is, from the year 2025 (and therefore with impact on the 730/2026 and REDDITI PF 2026 forms).

Exclusion from employment income of benefits related to corporate welfare

The aforementioned changes to the definition of "family member" are relevant, among other things, with regard to the provisions that exclude from the employee's income the amounts, works, benefits, and services related to corporate *welfare*, pursuant to art. 51 para. 2 letters f), f-bis) and f-ter) of the TUIR.

Therefore, adopting the broader definition of "family members" introduced by art. 1 of Legislative Decree 148/2026 (retroactively effective from the 2025 tax period), members considered taxable under the previous definition could be non-taxable for the employee, by virtue of *the provisions on corporate welfare* under art. 51 para. 2 of the TUIR.

Supplementary declaration to apply the new qualification of "other family members"

Although the amendments introduced by art. 1 of Legislative Decree 148/2026 take effect retroactively from the 2025 tax period, this provision came into force on 12.8.2026, when the deadline of 16.3.2026 for issuing the 2026 Single Certification (relating to the year 2025) by the withholding agent (employer) had already passed.

Recalling this circumstance, with the response to parliamentary question 17.11.2026 no. 5-05998, the Ministry of Economy and Finance specified that, if the taxpayer (employee) has already filed a tax return for the 2025 tax year within the deadlines (forms 730/2026 or REDDITI PF 2026) without having applied the new definition of "family members," they may file a supplementary income tax return that takes into account the changes introduced by art. 1 of Legislative Decree 148/2026 to verify the amounts and benefits excluded from income as they relate to *corporate welfare*, in order to recover the higher tax withheld by the withholding agent.

Following the supplementary declaration, a credit will emerge which may alternatively be:

- requested as a refund;
- carried forward and used in the return for the following tax year.

Misalignment between C.U. 2026 and the declaration - Remedies

The 2026 Joint Tax Return (for the year 2025) was issued by the employer by 16.3.2026, when Article 1 of Legislative Decree 148/2026, which contains the broader definition of "other family members" with retroactive effect from the 2025 tax period, had not yet come into force.

If this new definition is relevant for the verification of exclusions from the employee's income under art. 51 para. 2 letters f), f-bis) and f-ter) of the TUIR, a mismatch occurs between:

- employment income indicated by the employer (withholding agent) in the 2026 U.S. Communication for the year 2025 (which does not take into account the new definition of "other family members");
- the lower employment income indicated in the supplementary declaration for the year 2025, where instead the new and broader definition of "other family members" was adopted to verify exclusions from taxable income related to corporate *welfare*.

Any observations that may arise during the audit regarding such mismatch could be justified by certifying the lower amount of employment income from the employer.

In any case, to avoid such objections, the withholding agent (employer) may still issue to the recipient (employee) and send electronically to the Revenue Agency (before the taxpayer submits the supplementary declaration) a new 2026 Integrated Declaration "replacing" the one previously submitted.

art. 1 Legislative Decree 7.8.2026 no. 148

art. 12 co. 4 ter DPR 22.12.1986 n. 917

art. 51 DPR 22.12.1986 no. 917

Parliamentary question 17.11.2026 no. 5-05998

Il Quotidiano del Accountista of 19.11.2026 - **"Corporate welfare for 'other family members' with supplementary declaration"** - *Magro*

Eutekne Guides - Direct Taxes - **"Dependents"** - *Negro M., Scappini L. Eutekne*

Guides - Direct Taxes - **"Corporate Welfare"** - *Alberti P.*

Il Quotidiano del Accountista of 13.6.2026 - **"Corporate welfare for 'other family members' even without cohabitation"** - *Negro*

Il Quotidiano del Accountista of 15.8.2026 - **"The welfare reimbursement of nursing home expenses for non-cohabiting family members is not taxed"** - *Alberti*

DIRECT TAXES

Self-employment income - Fees - Differential from sale of building bonuses - Establishment of the tax code (resolution Revenue Agency 13.11.2026 no. 45)

With res. 13.11.2026 no. 45, the Revenue Agency established the tax code "4095" for the payment, via form F24, of the substitute tax on positive differentials arising from the transfer or offsetting of tax credits for incentives, as provided by art. 54 paragraph 3-quinquies of the TUIR.

Taxation of proceeds from the sale or offsetting of tax credits

Article 3, paragraph 1 of Legislative Decree 148/2026 introduced paragraphs 3-quater and 3-quinquies *into* Article 54*of the TUIR*, which regulate the tax treatment of proceeds deriving from the sale or use in offsetting of tax credits.

In particular, art. 54 para. 3-quater of the TUIR establishes that positive differentials arising from the transfer or offsetting of tax credits other than those arising from tax settlements, including those relating to building bonuses referred to in art. 121 para. 2 of DL 34/2020, constitute self-employment income.

In the case of offsetting, the differentials are determined with reference to the portion of the cost or purchase value proportionally corresponding to the amounts offset in the tax period.

Application of the 26% substitute tax

Pursuant to paragraph 3-quinquies of art. 54 of the TUIR, the positive differentials referred to in the previous paragraph 3-quater are subject to substitute tax, at the same rate provided for the substitute tax referred to in art. 5 of Legislative Decree 461/97 (equal to 26%), to be paid by direct payment within the terms and methods provided for the payment of income taxes due as final based on the declaration.

Tax credits that constitute the consideration for an artistic or professional service are excluded, as they contribute to the income formation for the part corresponding to the amounts offset in each tax period.

Effective date and transitional rules

Article 3 , paragraph 3 of Legislative Decree 148/2026 establishes that the new provisions apply to tax credits acquired from the date the decree came into force, i.e., from 12.8.2026.

However, practitioners of arts and professions that determine income pursuant to arts. 54 et seq. of the TUIR may apply the above provisions to tax credits acquired already from the tax period in progress as of 31.12.2024.

Payment via F24 form

To allow interested parties to pay, via the F24 form, the substitute tax, with resolution no. 45/2026 , the tax code "4095" was established. When filling out the F24 form, the tax code is shown in the "Treasury" section, corresponding only to the amounts indicated in the "amounts due paid" column. In the "reference year" field, you must indicate the tax year for which the payment is made, in the format "YYYY".

art. 3 Legislative Decree 7.8.2026 no. 148

art. 54 para. 3 quinquies DPR 22.12.1986 no. 917

Revenue Agency Resolution 13.11.2026 no. 45

Il Quotidiano del Accountista of 14.11.2026 - **"Tax code ready for the substitute tax credit differential"** - *Editorial Staff*

Italia Oggi of 14.11.2026, p. 26 - **"Professionals, substitute at the start"** - *Poggiani F.G.*

Benefits

TAX BENEFITS

Tax credit for truck drivers' fuel 2026 - Extension to expenses incurred from 1.9.2026 to 5.10.2026 - News of DL 193/2026 - Submission of applications from 19.11.2026 to 30.11.2026 (MIT notice 17.11.2026)

With the Ministry of Infrastructure and Transport statement dated 17.11.2026, the methods and deadlines for submitting applications to access the tax credit for fuel for road transport companies under art. 3 of DL 33/2026, extended by art. 1 paragraph 2 of DL 193/2026 to expenses related to the period 1.9.2026 - 5.10.2026, were defined.

Determination of the incentive

Article 3 of Decree Law 33/2026, as last amended by Article 1 of Decree Law 193/2026, grants a tax credit:

- to companies, having their registered office or permanent establishment in Italy, carrying out freight transport activities indicated in art. 24-ter para. 2 letter a), points 1 and 3, of Legislative Decree 504/95;
- to companies, with registered office or permanent establishment in Italy, operating in the passenger transport sector indicated in art. 24-ter paragraph 2 letter b) of Legislative Decree 26.10.95 no. 504;
- to companies carrying out transport activities referred to in Law 11.8.2003 no. 218, regarding bus rental with driver.

These activities must be carried out with vehicles of Euro environmental class V and VI.

The tax credit is granted up to a maximum of 70% of the increased expense incurred in the period between 1.9.2026 and 5.10.2026 for the purchase of diesel used for vehicle traction in

the company's availability compared to the price for February of the same year, as noted by the Ministry of the Environment and Energy Security.

This State aid is granted within the maximum limit established by art. 1 , paragraph 2 of DL 193/2026, namely 60 million euros.

Procedures and deadlines for submitting applications

Applications related to the tax credit under discussion can be submitted:

- from 19.11.2026 at 23:59 on 30.11.2026;

- exclusively through the platform provided by the Customs and Monopolies Agency at the address: *http://www.creditocarburantetrasporto.adm.gov.it*.

Recognition of the tax credit

After the platform closes, if the total resulting from the sum of the grantable amount of all accepted requests exceeds the total allocated sums, the Ministry will recalibrate the amounts to the ceiling of the same allocation.

These amounts, after carrying out the checks required by the regulations, will be recorded in the National State Aid Register (RNA).

Companies whose request has been accepted will be included in the lists attached to the managerial decrees granting the concession according to the order in which applications are submitted and will have credited the tax credit in their tax drawer, available in the reserved area of the Revenue Agency's website under the "incentive credits" section.

Methods of using the tax credit

The tax credit relating to expenses for the period 1.9.2026 - 5.10.2026, by express provision, can be used:

- exclusively in offsetting in the F24 form, pursuant to art. 17 of Legislative Decree 9.7.97 no. 241;

- by 31.12.2027.

The usage deadline is therefore set for 31.12.2027 and not 31.12.2026, unlike what is provided for the credit relating to the months of March - August 2026, for which the previous access window has already ended.

art. 1 co. 2 DL 23.10.2026 n. 193

art. 3 DL 18.3.2026 no. 33

Statement from the Ministry of Infrastructure and Transport 17.11.2026

Il Quotidiano del Accountista of 18.11.2026 - **"Applications for truck drivers' tax credit from September 1 to October 5 kick off"** - *Alberti*

Eutekne Guides - Direct Taxes - **"Road Hauliers"** - *Alberti P.*

Work

SUBORDINATE WORK

Salary - Vacation - Paid leave - Calculation criteria - Wage guarantee fund - Metalworking industry CCNL (Cass. 13.11.2026 no. 29046)

With judgment 13.11.2026 no. 29046, the Court of Cassation ruled on the criteria for accruing paid vacation and leave during periods of ordinary wage supplementation (CIGO), with particular reference to the rules provided by the CCNL for the metalworking industry.

Case in law

The dispute arose from the appeal of some workers who contested the criterion adopted by the employer company for calculating vacation and leave accrued during the CIGO periods, which were between March and December 2020.

In particular, the company calculated the accruals in proportion only to the hours of actual work performed, without counting the days or hours of suspension and reduction of activity resulting from the wage guarantee fund. Conversely, the workers argued that, pursuant to the metalworking industry CCNL—applied to the employment relationship—in the presence of inter-monthly suspension periods of less than 15 days and

above this threshold, the month should be counted in full.

The employees' claim was upheld by the Court, with a decision later confirmed by the Court of Appeal.

Supreme Court decision

In response to the rulings of the lower courts, the employer filed an appeal with the Court of Cassation, which, seized of the case, rejected the objections.

Accrual of vacation

The Court of Cassation first refers to the provision of art. 10 of the Metalworking Industry National Collective Labor Agreement (CCNL), according to which a worker who, at the time of the holidays, has not accrued the right to the entire holiday period is entitled to one twelfth of that period for each month of service rendered; a fraction of a month exceeding 15 days must be considered, for these purposes, as a full month. Unlike the interpretation supported by the employer, according to which this criterion would be exceptional in nature and would only apply at the time of the establishment or termination of the employment relationship during the year, the Court considers that it may also apply during the mid-month suspensions resulting from the wage guarantee fund.

The different interpretation proposed by the company lacks adequate foundation in the contractual text and would produce a consequence inconsistent with the function of the time threshold established by the parties. Indeed, if the fraction exceeding fifteen days were considered a full month only in the first or last month of the relationship, the clause would apply in relation to the mere formal duration of the relationship, but should not apply when, during an ongoing relationship, the worker has worked for more than fifteen days and has been suspended for the remaining period due to a production contraction not attributable to their will. In this way, the intra-monthly suspension ordered within the production organization would have the effect of replacing the contractual criterion of the month with a different criterion, based solely on the hours actually worked.

Instead, the clause read as a whole identifies a uniform method for determining the relevant month for the accrual period, without distinguishing, regarding rounding, between the initial fraction, the final fraction, and the intra-monthly suspension of the relationship. From this perspective, the suspension of the benefit does not necessarily result in the elimination of the institutions linked to the relationship. Furthermore, the Court explains, when collective bargaining establishes a flat-rate calculation criterion, this criterion must be applied without introducing a reduction not foreseen by the parties.

Therefore, in months when the service was performed for more than 15 days and the suspension remained intra-monthly, the employer cannot calculate the accrual solely on the hours worked, disregarding the full month criterion provided by the collective agreement.

Accrual of permits

The Court of Cassation reaches similar conclusions regarding paid annual leave, which Article 5 of the Metalworking Industry National Collective Labor Agreement recognizes "*based on a year of service*," providing for a proportional reduction for fractions of a year. The reference to the year of service identifies the period in which the right is accrued and does not include a provision that leave must be calculated exclusively based on actual hours of presence. Furthermore, the clause does not establish that the mid-month suspension for CIG results in the loss of the share for the month in which the worker has in any case served for more than fifteen days. In view of this, the company could not automatically reduce leave to only the hours actually worked, in the absence of a specific collective provision imposing this criterion even in the case of a mid-month CIG.

art. 2109 Civil Code.

Il Quotidiano del Accountista of 14.11.2026 - **"Holidays and leave accrue even during the mid-month CIG (Employment Contract)** - *Andreozzi*

Cass. Labor Section 13.11.2026 no. 29046

Eutekne Guides - Social Security - **"Social Safety Nets - Wage Guarantee Fund (CIG)"** - *Bonini P.*

Eutekne Guides - Labor - **"Holidays - Allowance for unused holidays"** - *D'Amato F.*

Eutekne Guides - Work - **"Holidays - Accrual of the right to leave"** - *Costa A.*

Read highlights

SPECIFIC SECTORS

MINISTRY OF INFRASTRUCTURE AND TRANSPORT RESOLUTION 15.10.2026 NO. 8

SPECIFIC SECTORS

HAULIERS - National register of hauliers - Fees due for the year 2027

This resolution establishes the amount of fees to be paid, for the year 2027, by natural and legal persons who, as of 31.12.2026, carry out the activity of road transport of goods on behalf of third parties, registered in the specific National Register of Road Hauliers, in order to cover the costs for:

- the operation of the Central Committee and the Provincial Committees for the Register of Road Hauliers;
- the keeping of the provincial registers of truck drivers.

Payment deadline

The aforementioned installments must be paid by 31.12.2026.

Payment methods

The payment of the fee must be made through the PagoPA platform, using the following alternative methods, both of which can be activated in the dedicated "Fee Payment" section on the www.alboautotrasporto.it website, following the instructions contained in the manual available in the aforementioned section:

- online payment, carried out integrated into the payment application; the user is automatically redirected to PagoPA web pages that allow them to choose the payment service provider (PSP) and pay in real time using the online channels offered by the chosen provider;
- payment after creating a debit position (PD), which is done in deferred mode; the user prints or views the PDF of the payment notice and proceeds with payment using one of the methods presented by one of the payment service providers (PSP), either through physical or virtual channels.

The user can pay one debt position at a time.

Companies registered with the Autonomous Province of Bolzano

Companies registered with the Autonomous Province of Bolzano must also make the payment through the PagoPA platform according to the methods described above, provided that the platform will allow payment exclusively in favor of the Autonomous Province of Bolzano.

Proof of payment

Road transport companies must keep proof of payment of the quota for the year 2027, for the purposes of any checks that may be carried out by the Central Committee and/or the competent peripheral structures.

Suspension of registration in the Register

If the road transport company does not pay the fee by the aforementioned deadline of 31.12.2026, the related suspension of registration in the Register will be ordered.