THE WEEK IN BRIEF

News

FISCAL

DIRECT TAXES - Employment income - Assimilated income

DIRECT TAXES - IRES - Third sector entities

INDIRECT TAXES - VAT - General provisions - Deduction

BENEFITS

TAX BENEFITS - Regime for inbound workers (art. 5 of Legislative Decree 209/2023)

WORK

SOCIAL SECURITY - INPS contribution under Law 335/95

REAL ESTATE

LEASES - Tax aspects - Flat tax

Read Highlights

info@bgsm.it – www.bgsm.it

Via F. Ferrucci, 57 – 59100 Prato (PO) – Tel. 0574/575795

News

Tax

DIRECT TAXES

Employment income - Assimilated income - Conventional wages - Inapplicability to income assimilated to employment income (response to ruling from the Revenue Agency 23.11.2026 no. 225)

With the ruling ruling 23.11.2026 no. 225, the Revenue Agency provided clarifications on the applicability of conventional fees to coordinated and continuous collaboration contracts signed with Italian NGOs for cooperating activities abroad for a period of 12 months, following the repeal of art. 54 para. 8-bis of the TUIR.

Development cooperation activities

Article 28 of Law 125/2014 establishes that, within the scope of development cooperation activities, civil society organizations and other entities referred to in Article 26 (including NGOs) may employ abroad adult Italian, European, or foreign State personnel possessing appropriate qualifications, technical knowledge, professional experience, and the necessary personal qualities, through the signing of contracts whose contents are regulated in collective bargaining, in compliance with the general principles regarding work, including self-employment, established by Italian legislation.

Tax regime for cooperation relationships

Article 28 , paragraph 9 of Law 125/2014 provides that the tax, social security, and insurance obligations of organizations and other entities referred to in Article 26, arising from contracts with personnel abroad, are commensurate with conventional compensation to be determined annually by a specific non-regulatory decree of the Minister of Foreign Affairs and International Cooperation, in agreement with the Minister of Labor and Social Policies and the Minister of Economy and Finance.

From a tax perspective, art. 54 para. 8-bis of the TUIR provided that, as an exception to the principle of analytical income determination, the taxable base for cooperation relationships between volunteers and cooperants was determined based on the conventional fees set annually by a specific interministerial decree, regardless of the duration and nature of the contract, provided it was entered into by a non-governmental organization recognized as suitable pursuant to art. 28 of Law 49/87.

However, Article 54 of the TUIR has been completely reformulated and divided into several provisions, and paragraph 8-bis has not been reproduced; consequently, the taxable base for cooperation relationships between volunteers and cooperators is no longer determined based on conventional remuneration but on an analytical basis.

In other words, this repeal means that cooperators of non-governmental organizations will no longer be taxed on conventional fees but will be determined in an analytical manner.

Conventional wages for employees operating abroad

Article 51, paragraph 8-bis of the TUIR provides a tax advantage regime for Italian workers operating abroad, under which, for the purpose of determining taxable income, conventional wages are applied instead of actual wages.

This regime, the Revenue Agency states, refers only to employment income and therefore cannot be applied analogously to other income categories, such as income assimilated to employment income.

In essence, art. 51 para. 8-bis of the TUIR, in referring exclusively to employment income, necessarily presupposes the existence of an employment relationship.

Cooperation activities abroad with coordinated and continuous collaboration contracts

The income generated for carrying out the activity of cooperating abroad, by virtue of the coordinated and continuous collaboration contract signed with an Italian NGO, is attributable to income assimilated to employment as per art. 50 of the TUIR.

According to the Agency, in the absence of a legal provision that, like the previous art. 54 para. 8-bis of the TUIR, expressly extends the conventional mechanism to other types of contracts compared to employment relationships, the conventional regime cannot be applied to quasi-subordinate employment relationships,

including those of coordinated and continuous collaboration.

Consequently, the income generated for carrying out the activity of cooperator abroad with a co.co.co relationship must be determined according to the ordinary criteria provided by art. 52 of the TUIR, which governs the determination of income assimilated to that of employment, and art. 51 para. 8-bis of the TUIR cannot be applied.

art. 51 co. 8 to DPR 22.12.1986 n. 917

art. 54 DPR 22.12.1986 no. 917

Response to ruling from the Revenue Agency 23.11.2026 no. 225

Il Quotidiano del Accountista of 24.11.2026 - **"Conventional wages not extendable to income assimilated to employment"** - *Silvestro*

Il Sole - 24 Ore of 24.11.2026, p. 38 - **"Cooperants, taxation on actual compensation"** - *Sbaraglia - Sepio Italia*

Oggi of 24.11.2026, p. 26 - **"Cooperants, co.co.co. taxed analytically"** - *Renda - Tircati*

Eutekne Guides - Direct Taxes - **"Working Abroad"** - *Odetto G.*

DIRECT TAXES

IRES - Third sector entities - Profit-sharing - Relevance for IRES purposes (response to ruling from the Revenue Agency 24.11.2026 no. 231)

With the ruling ruling 24.11.2026 no. 231, the Revenue Agency identified the correct methods for taxing dividends deriving from a participation received as a gift from a foundation registered in RUNTS as a philanthropic entity.

Non-commercial ETS Foundation

In the ruling request, the Third Sector entity states that it qualifies as a non-commercial entity pursuant to art. 73 para. 1 letter c) of the TUIR, considering that the revenues, annuities, and proceeds attributable to activities of general interest derive entirely from gifts received from private individuals.

Based on this assumption (not under investigation), the Agency clarifies that the distribution of dividends deriving from holding a corporate participation is relevant for IRES purposes for the participating foundation, falling within the scope of Article 44 of the TUIR, according to which capital income is "*profits derived from participation in the capital or assets of companies and entities subject to corporate income tax*."

In the present case, it is not possible to apply art. 79 para. 5-bis of Legislative Decree 117/2017, qualifying dividends as non-commercial income, and therefore not taxable for IRES purposes; this provision is relevant exclusively for qualifying the Third Sector entity as commercial or not.

50% exclusion from the IRES taxable base

The dividends received by the foundation therefore contribute to the formation of total income, as they are fully capital income; if the conditions set out in art. 1, paragraphs 44 to 47 of Law 178/2020 are met, the dividends in question may nevertheless benefit from the exclusion from the taxable base of 50% of the related amounts.

This provision indeed provides for the exclusion from taxable income of 50% of profits received by non-commercial entities that carry out, without profit motive, exclusively or mainly, one or more activities of general interest for the pursuit of civic, solidarity, and social utility purposes in specific sectors.

Reduction by half of the IRES rate - Exclusion

Otherwise, in this case, the reduction to half of the IRES rate pursuant to art. 6 of DPR 601/73 does not apply.

This benefit, although still in force, pending the adoption of the new regime provided for by art. 1 para. 52-bis of Law 145/2018, is not applicable to Third Sector entities, by express regulatory provision.

According to art. 6, paragraph 3 of DPR 601/73, in fact, the reduction of the IRES rate by half "*does not apply to entities registered in the National Single Register of the Third Sector*".

art. 73 co. 1 DPR 22.12.1986 n. 917

art. 79 para. 5 bis Legislative Decree 3.7.2017 no. 117

Response to ruling from the Revenue Agency 24.11.2026 no. 231

Il Quotidiano del Accountista of 25.11.2026 - **"Capital income taxed even if the ETS is non-commercial"** - *Girinelli - Rivetti*

Italia Oggi of 25.11.2026, p. 32 - **"ETS Foundation: dividends do not escape taxes"** - *Income - Tired*

Eutekne Guides - Direct Taxes - **"Third sector"** - *Girinelli A., Rivetti P.*

INDIRECT TAXES

VAT - General provisions - Deduction - VAT deduction - Intraannual invoices - Retroactivity (Court of Justice 26.11.2026, case C-167/26 RX)

The Court of Justice of the EU, with judgment of 26.11.2026 relating to case C-167/26 RX, annulled the ruling relating to case T-689/24, which the General Court of the Union had published on 11.2.2026, in which it was held that the taxable person could exercise the right to deduct input VAT paid in the return submitted for the period in which they met the substantive conditions to benefit from that right, even if during that period they did not have the purchase invoice, provided they had it available within the deadline for submitting the return.

In other words, for example, for the Court, in the case of purchasing a good in December 2026, the possible receipt of the invoice in January 2027 would not have prejudiced the possibility of exercising the deduction in the 2026 tax return.

The Court of Justice reaffirmed the principle that the right to deduct VAT must be exercised with reference to the tax period in which the taxable person first meets the two cumulative conditions, namely, on the one hand, the emergence of the right itself (substantive prerequisite) and, on the other, possession of the related invoices (formal prerequisite).

In other words, taking the example again, receiving an invoice in January 2027 for a purchase made in December 2026 will not allow the deduction to be retrocharged to 2026, allowing the right to be exercised only starting from 2027.

Review by the Court of Justice

The Court of Justice, which was asked to review judgment T-689/24, emphasized that the General Court disregarded the provisions of Article 179 of Directive 2006/112/EC, according to which the right to deduct must be exercised according to Article 178 of the same directive, which requires the existence of the formal condition, consisting of possession of the invoice, in the presence of the substantive one (enforceability of the tax and relevance to taxable transactions; C-167/26 RX, paragraphs 33 and 34).

The principle had already been affirmed by the Court of Justice in case C-152/02 (*Terra Baubedarf-Handel*) and in consistent subsequent case law.

The Court held, however, that in the main proceedings of that case (C-152/02) the taxable person did not have an invoice at the time of exercising his right to deduct VAT, contrary to what happened in the case examined in case T-689/24, in which the purchaser was in possession of the documents within the deadline for submitting the return for the previous period.

The Court of Justice disagrees on this point. As already argued by Advocate General Juliane Kokott in her conclusions of 10.9.2026, in both proceedings the taxable persons came into possession of the purchase invoices in the period following the execution of the transactions.

This results in an erroneous interpretation of the established principles of Case C-152/02 by the General Court—in contrast with the aforementioned Article 179 of Directive 2006/112/EC—which would lead *"to making the period for which the taxable person can exercise their right to deduct dependent not on the period during which they receive the invoice, but on the fact that the taxable person can still submit a return for the desired period*" (Case C-167/26 RX, paragraph 44).

Such an interpretation is likely to violate the principle of effectiveness, as well as the objective of simplicity of the VAT system (see recital 5 of Directive 2006/112/EC in this regard). Economic operators and the tax administration would have the burden of taking into account not only the date of receipt of the invoice but also the possibility "to submit another return for the desired period" and the actual date of transmission of that return.

As for the relevance of the presence of both prerequisites, it should be recalled that the Advocate General had argued that "*both the substantive and the formal conditions have a certain*

importance for the right to deduct the tax paid upstream"; the former, in fact, "*allow the identification of the moment when the right to deduct arose*", while the latter (possession of the invoice) "*determine the moment from which that right to deduct can be exercised*" (conclusions case C-167/26 RX, paragraph 56).

Judgment T-689/24 is, finally, likely to compromise the principle of VAT neutrality. Generally, purchasers and clients pay their suppliers only after receiving the invoices relating to the purchases. Not attributing relevance to the receipt of the document would mean allowing taxable persons to anticipate the exercise of the tax deduction from the time it was paid.

The Court of Justice therefore considers that the judgment in case T-689/24 affects "*essential provisions relating to a fundamental principle of the VAT Directive*," such as the right to deduct, and is thus capable of undermining "*the unity and consistency of Union law*."

Conflict between domestic law and the orientation of the EU Court

The decision of the Court of Justice is of considerable importance at the national level, given that the recent amendments to Articles 19 and 25 of Presidential Decree 633/72 (respectively Articles 56 and 88 of Legislative Decree 10/2026 from 1.1.2027), made by Article 12 of Legislative Decree 148/2026 in implementation of the tax delegation law (Article 7 of Law 111/2023), established the possibility of retro-attributing VAT relating to intra-year purchase invoices, also by virtue of what was stated in judgment T-689/24.

Therefore, a corrective intervention by the national legislator is now urgent, since the rulings of the EU Court have ex *tunc* effect, and, consequently, the amended national provision effectively conflicts with the EU orientation.

Il Quotidiano del Accountista of 27.11.2026 - **"The EU Court of Justice rejects the retroactivity of the VAT deduction"** - *Bilancini - La Grutta*

Il Sole - 24 Ore of 27.11.2026, p. 41 - **"VAT purchases, there is a reversal on the retroactivity of the deduction"** - *Abagnale*
A. - Santacroce B.

Italia Oggi of 27.11.2026, p. 22 - **"VAT deduction, EU reversal"** - *Ricca F.*

Court of Justice 26.11.2026 No. C-167/26 RX

Benefits

TAX BENEFITS

Regime for inbound workers (art. 5 of Legislative Decree 209/2023) - Remote work for the same foreign employer - Cannot be combined with the flat-rate regime (responses to the Revenue Agency ruling 23.11.2026 no. 226 and 24.11.2026 no. 228)

With the rulings 23.11.2026 no. 226 and 24.11.2026 no. 228, the Revenue Agency provided clarifications regarding the regime for inbound workers under art. 5 of Legislative Decree 209/2023.

Remote work under the foreign employer - Eligibility

The Revenue Agency, with the response to ruling no. 226/2026, confirmed that the regime for inbound workers referred to in art. 5 of Legislative Decree 209/2023 applies in cases where the worker performs activities from Italy, in agile mode, for the same foreign employer (subject to verification of the requirement of reinforced foreign residence), even if the person makes periodic trips to the employer's premises.

This is provided that the requirement of the activity being carried out mainly in Italy is met.

On this point, the clarifications of circular no. 33/2020 are recalled, according to which this condition must be verified in relation to each tax period and is met if the work activity is performed in Italian territory for a period exceeding 183 days during the year; the 183 days also includes holidays, holidays, weekly rest days, and other non-working days. However, travel days longer than 183 days, or secondment abroad, cannot be counted, as the work activity is performed outside the territory of the State.

In the absence of this time requirement, the worker cannot benefit from the income earned in Italy for that tax period.

If the requirement is met, eligible income may also include amounts paid for work performed while abroad abroad; income earned abroad remains excluded.

Compatibility with the flat-rate scheme

The response to ruling no. 228/2026 confirmed the incompatibility between the inbound workers' regime and the flat-rate regime, also specifying that opening the VAT number as a flat-rate worker without actually starting the activity does not prejudice access to the inbound workers' regime.

In this regard, the principles concerning "*the exercise of an activity*" are recalled, so what matters is "*the actual carrying out of the activity itself, which begins with the first transaction carried out and not only with the opening of the VAT number*" (circular no. 6/2015, § 8.3).

It follows that, where no transaction has yet been carried out or invoiced issued, opening the VAT number is irrelevant.

Therefore, the Agency continues, where the invoices issued are then subject to the ordinary VAT regime, the related obligations have been fulfilled, and the taxpayer has correctly kept the required accounting, even in the simplified mode, the conclusive behavior prevails over the accounting regimes wrongly chosen.

It remains that in order to benefit from the tax benefit for inbound workers, the self-employed worker must fill out the RE di REDDITI PF section, indicating code 8 (or code 9 if the person meets the requirements to benefit from the 60% tax exemption if there are minor children) in the appropriate box next to the section.

art. 5 Legislative Decree 27.12.2023 no. 209

Response to ruling Revenue Agency 23.11.2026 no. 226

Il Quotidiano del Accountista of 24.11.2026 - **"Regime for inbound workers even in case of smart working for the foreign employer"** - *Course*

Il Sole - 24 Ore of 24.11.2026, p. 38 - **"Remote work abroad does not affect the travel bonus"** - *Longo*

Italia Oggi of 24.11.2026, p. 26 - **"Inbound workers, extensive relief"** - *Tircati - Ricco*

Eutekne Guides - Direct Taxes - **"Regime for Inbound Workers"** - *Course L.*

Work

WELFARE

INPS contribution under Law 335/95 - Consolidation of contributions for pension purposes - Option exercised by freelancers - Clarifications (INPS message 26.11.2026 no. 3900)

With message 26.11.2026 no. 3900, INPS followed up on what was already clarified with the previous circular 9.2.2026 no. 15, which provided clarifications regarding the application of the merger mechanism between the Separate Management and the private mandatory pension entities referred to in Legislative Decrees 509/94 and 103/96.

On that occasion, the Social Security Institute had adapted to a consolidated jurisprudential orientation, overcoming the previous administrative approach which did not allow the possibility of reuniting contributions paid into the Separate Management with the Professional Funds.

New administrative address

With judgment 15.10.2019 no. 26039, the Court of Cassation established that for freelancers it is always possible to combine the contribution periods referred to in art. 1 para. 2 of Law 45/90 (for the purposes of entitlement and the amount of a single pension) at their own Social Security Fund, without any limitation and regardless of whether the method of calculating contributions paid in the different schemes is uniform or not.

Subsequently, with circular 15/2026, INPS therefore allowed the consolidation of contributions credited in the Separate Management in relations with the professional funds, making a significant change of course, since previously it had excluded the possibility of transferring payments, based on the peculiarities in the pension calculation related to credits in the Separate Management

New INPS intervention

With message no. 3900/2026, INPS again intervened in the matter by providing operational clarifications regarding the management and effects of reunification applications submitted before and after the adjustment to the aforementioned case law guideline.

The Social Security Institute has confirmed that the provisions set out in circular no. 15/2026 apply to reunification applications and related appeals submitted starting from 9.2.2026 (date of publication

of the circular) and to all applications for reunification and appeals submitted before that date and which, as of that date, are still pending and not yet settled.

Questions not yet defined

With this message, INPS first specifies that reunification applications submitted before the publication date of circular no. 15/2026 and not yet settled by a provision by private entities, notified and accepted by the interested party, must be settled in accordance with the guidance expressed in the same circular, even if the Institute has already submitted the relevant contribution statement.

Consequently, for the purpose of determining the contribution position subject to consolidation, the contribution statements must be reworked including periods credited to the Separate Management, according to the provisions contained in circular no. 15/2026.

Questions already defined

Instead, for reunification applications submitted before 9.2.2026 and already settled with the acceptance of the relevant provision issued by the private funds, without the contribution periods credited to the Separate Management due to the previously applied administrative orientation being included in the operation, interested parties may submit a supplementary reunification application to the original application.

On the merits, INPS specifies that this request is aimed exclusively at valuing the contribution periods credited to the Separate Management which:

- already existed at the date of submission of the original reunification application;
- were not included in the previous reunification operation solely because of the administrative orientation applied at the time of their definition.

Therefore, contribution periods credited to the Separate Management after the date of submission of the original application remain excluded from the supplementary reunification application.

The possibility of supplementing the original reunification application also does not remedy the possible lack of the additional requirements provided for the reunification of insurance periods for social security purposes for freelancers by Law 45/90, which must be completed by the date of submission of the original application.

Additionally, with message no. 3900/2026 , it is specified that it is not possible to process the application for supplementary reunification if the contribution positions subject to reunification have meanwhile been used for the settlement of a pension benefit.

Application deadlines

With message no. 3900/2026, it is announced that the application for supplementary reunification must be submitted to the competent private entity within 24 months from the date of publication of the message under discussion and that it will be up to the private entities to ensure adequate information to their members regarding the possibility of submitting the supplementary reunification application and the related deadline.

art. 1 para. 2 Law 5.3.1990 no. 45
INPS Message 26.11.2026 no. 3900

Il Quotidiano del Accountista of 27.11.2026 - **"24 months for the application for supplementary reunification with private funds"** - *Mamone*

Eutekne Guides - Social Security - **"Separate INPS Management"** -

Quintavalle R. Eutekne Guides - Social Security - **"Pensions - Reunification"**

- Secci no.

Real estate

RENTALS

Tax aspects - Flat tax - Favorable conditions - Nature of the tenant - Tenant company - Lease for guesthouse use - Admissibility (Cass. United Sections. United Sections 24.11.2026 no. 29947)

With judgment 24.11.2026 no. 29947, the United Sections of the Court of Cassation admitted the possibility for the landlord to express the option for the flat-rate tax also for lease contracts for guest accommodation use where the tenant is a company or, in any case, a person acting in the exercise of the business, arts, or professions.

In this way, a doubt is resolved regarding the interpretation of art. 3 of Legislative Decree 23/2011, which has been ongoing for more than 15 years.

Interpretative issue

The doubt about the compatibility between the substitute tax of the flat tax and the entrepreneurial nature of the tenant arises from the provision of paragraph 6 of art. 3 of Legislative Decree 23/2011 which, in establishing and delimiting the "flat tax," specifies that it does not apply "*to leases of residential real estate units carried out in the exercise of a business activity, or of arts and professions*." Indeed, while there is no discussion that this provision prevents the application of the flat-rate tax when the landlord acts in the exercise of businesses, arts, or professions, a debate has opened on the possibility that the exclusion also applies when the tenant is an entrepreneur.

Revenue Tax Thesis

Since 2011, the Revenue Agency (circular no. 26/2011, § 1.2) has adopted a restrictive interpretation of this provision, stating that, to "*assess the requirements for access to the regime," it is necessary to consider "also the activity carried out by the tenant and the use of the leased property*."

According to the Administration, in practice, the option for the flat tax is not possible:

- not only if the lessor acts in the exercise of businesses, arts, or professions (a point that has never been questioned by anyone);
- but also in cases where the tenant acts in the exercise of business or arts and professions, as happens, for example, if they rent a residential property for employee guest housing.

Evolution of case law

This interpretation, on which the Agency has remained unchanged over the years (see circular no. 12/2016 , § 3.2 and, most recently, the response to parliamentary question no. 3-02159/2025), attracted criticism from doctrine (which considered it to be in conflict both with the literal wording and with a systematic reading of the regulation) and, after years in which the orientations of the lower courts were inconsistent (see, among others, C.T. Reg. Lazio no. 1723/10/22, C.T.G. II Veneto no. 53/5/23, C.G.T. II Lazio no. 1223/14/23, Regional Tax Code of Tuscany no. 590/6/22), was finally rejected by the Court of Cassation.

With ruling no. 12395/2024 (later confirmed by the subsequent Cass. May 7, 2025 no. 12076 and 12079), the Supreme Court has ruled, in fact, that art. 3 para. 6 of Legislative Decree 23/2011, insofar as it excludes the application of the flat-rate tax to "*leases of residential real estate units carried out in the exercise of a business activity, or of arts and professions*" must refer only to the landlord, while "*the status of the tenant and the attribution of the lease to the tenant's professional activity remain irrelevant*."

However, the tax section of the Court of Cassation, with order 3.11.2025 no. 30016, critically examined these latest rulings, asking the United Sections to resolve the "interpretative discrepancy" that arose regarding the possibility of applying the flat tax when the tenant is a company.

Decision of the United Sections

The United Sections reconstruct the arguments put forward by practice and case law in support of the exclusion of the possibility of applying the flat-rate tax to leases for the use of lodging concluded by a tenant-entrepreneur are:

- on the one hand, the consideration that the bilateral nature of the lease contract would imply that neither party acts in the exercise of the business;
- on the other hand, the wording of paragraph 6-bis of art. 3 of Legislative Decree 23/2011, which, while allowing the possibility of applying the flat-rate tax to the tenant who is a legal entity in the case of "*residential units leased to housing cooperatives for rental or non-profit entities [...] provided they are sublet to university students and given at the disposal of the municipalities*," would demonstrate that, beyond these expressly provided cases, the tax cannot concern corporate tenants;
- the "non-residential" nature of the lease contract for guesthouse use.

Contract for guesthouse use

With reference to the last argument, the United Sections note, in the opposite sense, that the dissociation between tenant and the actual beneficiary of the lease does not affect the possibility of applying the flat-rate tax, since the residential nature of the lease is not affected by the fact that the enjoyment of the property is intended for third parties, relative to the tenant: if the purpose of the tax is to encourage and favor all leases with residential purposes - the Court concludes - "*the primary or secondary nature of the related use is not decisive or decisive*."

The interpretative argument derived from paragraph 6-bis is instead overcome by noting that this provision does not at all constitute an exception to an alleged general prohibition, but constitutes an "additional" case of applicability of the flat tax (as demonstrated by the use of the conjunction "also").

Literal interpretation

According to the United Sections, the argument that excludes the tax tax in the case of a company tenant or entrepreneur represents a violation of the principle of strict interpretation of tax rules, which not only requires not extending the benefits to cases not provided for, but also prohibits expanding the incentive requirements by including aspects not expressly required by the law: art. 3 para. 6 of Legislative Decree 23/2011 is based on the status of the lessor, while the subjective nature of the tenant has no relevance for the admissibility of the option.

Based on these premises, the United Sections then state the following legal principle: "*for the purposes of applying the flat-rate tax regime, the status of the landlord is relevant, in relation to which paragraph 6 of art. 3 of Legislative Decree 23/2011 establishes that the lease must not be carried out 'in the exercise of a business activity, or arts and professions,' and the actual residential use of the leased property, while neither the subjective nature of the tenant nor the circumstance that the enjoyment of the property is ultimately intended for third parties to the tenant have an autonomous hindrance value*."

art. 3 Legislative Decree 14.3.2011 no. 23

Parliamentary question 25.9.2025 no. 3-02159

Il Quotidiano del Accountista of 25.11.2026 - **"The United Sections open up to the tax on contracts used for guesthouse use"** - *Mauro*

Eutekne Guides - Direct Taxes - **"Flat Tax"** - *Mauro A.*

Il Quotidiano del Accountista of 18.11.2025 - **"At the United Sections, the flat tax on guesthouse rentals"** - *Mauro*

Il Quotidiano del Accountista of 26.9.2025 - **"On the preclusion of the tax if the tenant is a business, the Agency does not change its mind"** - *Mauro*

Il Quotidiano del Accountista of 28.3.2025 - **"Cassation and Revenues misaligned with the tax for the tenant in business activities"** - *Mauro*

Il Quotidiano del Accountista of 9.5.2025 - **"For the Supreme Court, a tax compatible with a tenant-entrepreneur"** - *Mauro*

Cass. 13.11.2025 no. 30016

Cass. United Sections. 24.11.2026 no. 29947

Read highlights

WORK

DECREE OF THE PRESIDENCY OF THE COUNCIL OF MINISTERS – DEPARTMENT FOR POLICIES IN FAVOR OF PEOPLE WITH DISABILITIES 23.7.2026

WORK

SUBORDINATE WORK - FACILITATED HIRING - Incentives for the work of people with disabilities in Third Sector organizations

Ministerial Decree 23.7.2026 defines the procedures for admission, quantification, and disbursement of a contribution aimed at enhancing and encouraging the professional skills of young people with disabilities and their direct involvement in various statutory activities, including productive ones, and entrepreneurial initiatives of Third Sector entities (ETS) referred to in art. 4 of Legislative Decree 3.7.2017 no. 117. The methods and deadlines for submitting applications, control procedures related to the contribution, as well as operational coordination methods with the Regions and Autonomous Provinces and with the competent services for targeted placement, are also regulated, for the purpose of support for job placement, support for employers, and monitoring of employment outcomes.

The issuance of the decree was announced in a statement from the Presidency of the Council of Ministers - Department for Policies in Favor of People with Disabilities, published in the Official Gazette no. 254 of 31.10.2026.

Grant beneficiaries

The contribution can be requested by the ETS referred to in art. 4 of Legislative Decree 117/2017, in relation to hires, pursuant to Law 12.3.99 no. 68:

- carried out between 23.7.2026 - date of adoption of Ministerial Decree 23.7.2026 (see FAQ Presidency of the Council of Ministers – Dept. for disability 3.11.2026) - and 31.12.2026;
- of people with disabilities under 35 years of age;
- with a permanent employment contract;
- for carrying out activities in accordance with the statute.

Applicants for the contribution inform the competent service for targeted placement in the territory where the hired person's workplace is located, also for the possible activation of accompaniment, counseling, support for job placement, and identification of reasonable accommodations.

The contribution also applies in the case of conversion to permanent employment of a fixed-term contract, including part-time, provided that such transformation took place within the indicated period (23.7.2026 – 31.12.2026).

The contribution can be combined with other measures incentivizing the hiring of people with disabilities, although it is not due for the hiring or permanent transition of workers for whom the provision of art. 28 of DL 4.5.2023 no. 48 has already been recognized, even if with a different employer.

Amount of the contribution

The contribution is granted based on the number of workers with disabilities hired, indicated in the applications received and deemed eligible, and is paid, within the overall spending limit, up to the maximum amount of:

- 12,000.00 euros as a one-time contribution for the hiring carried out;
- 1,000.00 euros for each month, to be prorated for fractions of a month, from the date of hiring until 31.12.2026.

In case of interruption or termination of the employment contract before 31.12.2026, the contribution is not paid.

Requirements

The contribution, without prejudice to the provisions relating to de minimis aid under EU Regulation 2023/2831, is granted provided that the employer complies with the DURC, with the provisions of art. 3 of Law 68/99, and with the obligations whose compliance is verified pursuant to art. 48-bis of DPR 29.9.73
no. 602. Furthermore, in the three years preceding the contribution request, the employer must not:

- having availed themselves of the exemption from the hiring obligation under art. 5 paragraph 3 of Law 68/99;
- having refused a hiring of the disabled worker pursuant to art. 9 of Law 68/99;
- having been in the conditions sanctioned pursuant to art. 15 of Law 68/99.

Finally, the employer must not have committed violations regarding health and safety at work.

Procedure

To benefit from the contribution, those who meet the requirements must submit, under penalty of forfeiture, the application, prepared using the form made available on the website of the Department for Disability at the Council of Ministers, via the specific PEC inclusionelavorativa.disabilita@pec.governo.it (see FAQ Presidency of the Council of Ministers – Dept. for Disability 3.11.2026). The application is assigned an identification code.

Applications are inadmissible if received after 31.12.2026, as well as if they are not accompanied by a substitute declaration made pursuant to DPR 28.12.2000 no. 445, in which the applicant certifies and declares what is provided for by art. 4 para. 2 of the same Ministerial Decree 23.7.2026, including the number of persons with disabilities hired with the relevant tax code and the mandatory communication code of establishment of the employment relationship, as well as the details of the bank account, postal account, or the IBAN code for the credit, which must be made out to the requesting entity.

The submission of the application is certified and proven by a specific receipt also containing the applicant's identification code.

Delivery

The Department for Policies in Favor of People with Disabilities evaluates the applications submitted and publishes the list of grant recipients, which is paid in a single payment. The recipients are identified through the relevant identification code.

The contribution is disbursed by crediting the bank account identified by the IBAN indicated in the application.