

# THE WEEK IN BRIEF

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**SOCIAL SECURITY** - Social safety nets

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## News

### DIRECT TAXES

**Employment income - Determination of income - Benefits in kind - Debit card assigned to employees for the provision of fringe benefits - Legitimation documents - Conditions (Response to ruling request by the Revenue Agency 15.1.2025 no. 5)**

In the response to the ruling request no. 5 of January 15, 2025, the Revenue Agency stated that fringe benefits can also be provided by the employer to their employees through a debit card assigned exclusively for this purpose. This falls under the legitimation documents mentioned in Article 51, paragraph 3-bis of the Italian Income Tax Code (TUIR), provided the non-taxable threshold is respected.

### Regulatory Framework

The matter concerns the applicability of Article 51, paragraphs 3 and 3-bis of the TUIR. Specifically, the last sentence of paragraph 3 stipulates that the value of goods provided and services rendered does not contribute to forming the taxable employment income if, in total, it does not exceed €258.23 during the tax period. If the value exceeds this limit, it contributes entirely to forming the income.

This limit has been temporarily increased in recent years: for 2024 (Article 1, paragraphs 16-17 of Law 213/2023) and for 2025, 2026, and 2027 (Article 1, paragraphs 390-391 of Law 207/2024), the exemption threshold is raised to €1,000.00 or €2,000.00 for employees with dependent children.

According to paragraph 3-bis of Article 51 of the TUIR, "the provision of goods, services, works, and services by the employer can be made through legitimation documents, in paper or electronic format, indicating a nominal value."

The specific regulation concerning the characteristics and methods of using the legitimation documents is dictated, as clarified in the Revenue Agency Circular no. 28/2016, by Article 6 of the Decree of March 25, 2016. This decree establishes that legitimation documents:

- Cannot be used by anyone other than the holder;
- Cannot be converted into cash or transferred to third parties;
- Must entitle the holder to only one good, service, work, or service for the entire nominal value, without any additional charge to the holder.

Only for goods and services excluded from taxation under the last sentence of Article 51, paragraph 3, up to €258.23 (or €1,000.00 or €2,000.00 for employees with dependent children for 2024, 2025, 2026, and 2027), can goods and services be cumulatively listed in a single legitimization document, provided the total value does not exceed the limit.

### **Cumulative Voucher and Respect for the Non-Taxable Threshold**

The Revenue Agency stated that the cumulative voucher can represent multiple goods, which can also be determined through a reference, for example, to a listing contained on an electronic platform. The employee can combine these in their "shopping cart," provided the total value does not exceed the mentioned threshold.

The exemption threshold applies only to in-kind provisions and must also be verified for vouchers, with reference to the total goods and services the employee has received as fringe benefits during the same tax period.

If the total value of fringe benefits provided during the tax period, whether in the form of vouchers or through ordinary means, exceeds the specified limit, it entirely contributes to forming the income.

### **Characteristics of the Debit Card**

Specifically, the debit card assigned to employees can only be used by them to access fringe benefits (goods and services) provided by the employer through specifically designated suppliers, within the limits of the notional spending budget allocated by the employer.

This card:

- Cannot be monetized and/or converted (even partially) into cash; therefore, any monetary transactions such as cash withdrawals or deposits, money transfers to third parties, refunds, and similar operations are prohibited.
- Is personalized and can only be used by the employee holding the card, via a personal PIN or biometric recognition.
- Is non-transferable and cannot be commercialized.
- Can only be used at commercial establishments within the provider's network that operate in sectors pre-identified as potential fringe benefit providers for employees. Beneficiaries can view the list of qualifying merchants within their dedicated digital platform area.

In this case, considering the spending constraints in line with the maximum limit prescribed by current fringe benefit legislation and the card's usage limitations to a specific number of merchants in pre-identified sectors, the Agency recognizes the debit card assigned to employees as a form of legitimization document under paragraph 3-bis of Article 51 of the TUIR. Therefore, the company, as the withholding agent, is not required to apply the corresponding withholding tax.

### **Art. 51, Paragraph 3-bis, Presidential Decree 22.12.1986 No. 917**

#### **Tax Agency Ruling No. 5 of January 15, 2025**

**The Daily Accountant of January 16, 2025** - "Fringe Benefits Also with a Custom Debit Card" - Alberti Guide Eutekne - Direct Taxes - "Fringe Benefits" - Alberti P., Cotto A.

**Guide Eutekne - Direct Taxes - "Legitimation Documents (Tickets, Vouchers)" - Alberti P.**

#### **VERIFICATION**

#### **Declarations - Certification of Withholding Agents - Certificazione Unica - 2025 Model - Approval - Key Updates (Tax Agency Provision No. 9454 of January 15, 2025)**

With provision No. 9454 of January 15, 2025, the Tax Agency approved the 2025 Certificazione Unica model for the 2024 tax year, along with the relevant compilation instructions.

**Submission Deadlines to the Tax Agency**

The CU 2025 must be submitted to the Tax Agency by:

- March 17, 2025 (as March 16 falls on a Sunday);
- March 31, 2025, if it contains only income from self-employed work in the exercise of art or habitual profession;
- October 31, 2025, if it contains only exempt income or income not reportable via the pre-filled tax return.

The update pertains specifically to the March 31, 2025, deadline. In particular, Article 2, Paragraph 5 of Legislative Decree 108/2024 amended Article 4, Paragraph 6-quinquies of Presidential Decree 322/98, establishing that from 2025, Certificazioni Uniche containing only income from self-employed work in the exercise of art or habitual profession must be submitted electronically to the Tax Agency by March 31 of the year following the one in which the sums and values were paid.

**Compensation Paid to Flat-Rate and Minimum Taxpayers**

Art. 3, paragraph 1 of Legislative Decree No. 1/2024 added paragraph 6-septies to Art. 4 of Presidential Decree No. 322/98, providing for the exemption from the issuance and submission of the Single Certification (CU) to the Revenue Agency by withholding agents paying compensation, regardless of its designation, to taxpayers adopting:

- the flat-rate regime as per Art. 1, paragraphs 54-89 of Law No. 190/2014;
- the preferential tax regime as per Art. 27 of Decree-Law No. 98/2011.

Consequently, the CU 2025 (relating to the 2024 tax year) no longer needs to be issued to taxpayers or submitted to the Revenue Agency concerning compensation paid to subjects under the flat-rate or preferential tax regime (except for allowances, such as maternity benefits, as specified in the CU 2025 instructions).

**Christmas Bonus**

The most significant novelty concerns the so-called "Christmas bonus" of €100.00 (prorated for the period of dependent employment performed in 2024), introduced by Art. 2-bis of Decree-Law No. 113/2024 for employees meeting the following requirements:

- a total income not exceeding €28,000.00 in 2024;
- at least one child, even if born out of wedlock, recognized, adopted, affiliated, or fostered, who is fiscally dependent (Art. 12, paragraph 2 of the TUIR);
- a gross tax determined on employment income as per Art. 49 of the TUIR (excluding pensions), received by the employee, exceeding the applicable deduction under Art. 13, paragraph 1 of the TUIR.

The allowance is not due to a married or cohabiting employee whose spouse, not legally and effectively separated, or cohabitant, benefits from the same allowance. The benefit:

- could be provided in the payslip along with the Christmas bonus;
- can be claimed during the income tax return for 2024.

A specific section called "Christmas Bonus Allowance" has been added to the CU 2025 to report:

- the dependent employment income;
- the allowance paid;
- the unpaid allowance;

- the recovered allowance;
- the deduction days.

### **Fringe Benefits**

The fields no. 474 and 475 are confirmed, necessary to distinguish the two non-taxable thresholds in effect for 2024 as per Art. 1, paragraphs 16-17 of Law No. 213/2023, which are:

- €1,000.00 for all employees;
- €2,000.00 for those with fiscally dependent children.

These thresholds include sums paid or reimbursed to employees by employers for the payment of domestic utilities (water, electricity, gas), as well as expenses for the rent of the primary residence or mortgage interest on the primary residence. If these thresholds are exceeded, the entire amount must be subjected to ordinary taxation.

### **Special Integrative Treatment**

Field no. 479 is confirmed, where the special integrative treatment under Art. 1, paragraphs 21-25 of Law No. 213/2023 is indicated:

- 15% of gross wages paid for night work and overtime performed on holidays;
- recognized in the first six months of 2024 for private-sector employees in food and beverage service establishments (as per Art. 5 of Law No. 287/91) and the tourism sector, including thermal establishments, with employment income not exceeding €40,000.00 in the 2023 tax year.

**Art. 2, paragraph 5 of Legislative Decree No. 108 of August 5, 2024**

**Art. 3, paragraph 1 of Legislative Decree No. 1 of January 8, 2024**

**Art. 4, paragraph 6-quinquies of Presidential Decree No. 322 of July 22, 1998**

**Art. 4, paragraph 6-septies of Presidential Decree No. 322 of July 22, 1998**

**Revenue Agency Provision No. 9454 of January 15, 2025**

**Il Quotidiano del Commercialista of January 16, 2025 - "The Model for the 2025 Single Certification is Ready" - Negro - Silvestro**

**Eutekne Guides - Assessment and Penalties - "Single Certification" - Negro M.**

### **INDIRECT TAXES**

**VAT - Taxpayer Obligations - Annual Declaration - VAT 2025 - Approval of the Model and Related Instructions - Main News (Revenue Agency Provision No. 9491 of January 15, 2025)**

With Revenue Agency Provision No. 9491 of January 15, 2025, the VAT 2025 and VAT Base 2025 models for the 2024 tax year were approved, along with the related instructions. Below are the obligated subjects and those exempted, the deadlines for submission, and the main news.

#### **Subjects Obligated to Submit the Model and Exempted Subjects**

In general, all business or professional operators (Arts. 4 and 5 of Presidential Decree No. 633/72), VAT holders (Art. 8 of Presidential Decree No. 322/98), are obligated to submit the VAT declaration.

Exemptions from this obligation include:

- those who have exclusively recorded exempt operations under Art. 10 of Presidential Decree No. 633/72, and those who have availed themselves of the dispensation from obligations (Art. 36-bis of Presidential Decree No. 633/72), conducting only exempt operations (this exemption does not apply, for example, if purchases have been made where VAT is applied under the reverse charge mechanism);

- taxpayers who have availed themselves of the flat-rate regime for freelancers under Art. 1, paragraphs 54-89 of Law No. 190/2014 throughout the entire tax year;
  - those still applying the preferential tax regime under Art. 27, paragraphs 1 and 2 of Decree-Law No. 98/2011;
  - exempt agricultural producers under Art. 34, paragraph 6 of Presidential Decree No. 633/72;
  - those engaged in entertainment activities applying the special regime under Art. 74, paragraph 6 of Presidential Decree No. 633/72;
  - individual entrepreneurs leasing their sole business and not engaging in other VAT-relevant activities;
  - non-resident subjects who have only conducted exempt, non-taxable, or non-subject transactions without the obligation to pay tax, through a "light" fiscal representative (Art. 44, paragraph 3 of Decree-Law No. 331/93);
  - those opting for the special regime under Law No. 398/91 (e.g., amateur sports associations), exempt from VAT obligations for all revenue from commercial activities related to institutional purposes;
  - non-EU domiciled or resident subjects identified for VAT purposes in Italy under Art. 74-quinquies of Presidential Decree No. 633/72 for all services rendered to "private consumer" clients.
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- Occasional gatherers of non-wood wild products and spontaneous medicinal plants who, in the previous calendar year, achieved a turnover not exceeding €7,000.00 (Art. 34-ter of Presidential Decree 633/72);
  - Volunteer organizations and social promotion associations that have opted for the flat-rate regime (Art. 5 para. 15-quinquies of Decree Law 146/2021, converted by Law 215/2021).

### Submission Deadlines

The 2025 VAT return for 2024 must be submitted between February 1, 2025, and April 30, 2025 (Art. 8 para. 1 of Presidential Decree 322/98). Submission must be made by February 28, 2025, if the taxpayer intends to take advantage of the option to report summary accounting data for the fourth quarter of 2024 in the VAT return, within section VP (Art. 21-bis para. 1 of Decree Law 78/2010).

### Main Updates to the Form

The main updates to the form concern sections VM, VO, and VW.

Section VM has been renamed from "EU Vehicle Registration Payments" to "F24 Identifying Elements Vehicle Payments." Starting from 2024, the obligation to pay VAT with the F24 ELIDE form applies not only for the registration or subsequent transfer of ownership of vehicles, motorcycles, and their trailers, new or used, purchased intra-community for consideration but also for those introduced into the state territory and coming from the Republic of San Marino and the Vatican City State (Art. 1 para. 9-ter of Decree Law 262/2006, introduced by Art. 1 para. 93 of Law 213/2023).

In section VO ("Options"), the following lines have been introduced:

- Line VO18, concerning the adoption of the flat-rate regime by volunteer organizations and social promotion associations that have achieved revenues, annualized, not exceeding €65,000.00 (Art. 5 para. 15-quinquies of Decree Law 146/2021, converted by Law 215/2021);
- Line VO27, reserved for young agricultural enterprises that have opted for the favorable tax regime provided by Art. 4 para. 1 of Law 36/2024.

In line VW26, concerning group VAT liquidation, field 2 has been added to indicate credits retransferred by group companies no longer subject to the "dormant companies" regime (Art. 30 of Law 724/94).

Art. 8 of Presidential Decree 22.7.1998 No. 322  
Agenzia Entrate Provision 15.1.2025 No. 9491

**Il Quotidiano del Commercialista** of January 16, 2025 - "Vehicles from San Marino and Vatican City in the 2025 VAT Form" - Gazzera

**Il Sole - 24 Ore** of January 16, 2025, p. 33 - "Exiting Dormant Companies Reintroduces VAT Credit" - Tomassetti C.

**Il Quotidiano del Commercialista** of November 29, 2024 - "VAT Payment with F24 Also for Vehicles from San Marino and Vatican City" - Gazzera

**Il Quotidiano del Commercialista** of March 8, 2024 - "Dormant Companies Do Not Permanently Lose VAT Credit" - Gazzera

Eutekne Guides - VAT and Indirect Taxes - "VAT Declaration" - Cosentino C.

## GENERAL TAX LAW

### **Simplifications - Document Regulating the System of Detection, Measurement, Management, and Control of Tax Risk (so-called Tax Compliance Model, TCM) - Guidelines for Drafting - Approval (Agenzia Entrate Provision 10.1.2025 No. 5320)**

With the provision of the Agenzia Entrate on January 10, 2025, No. 5320, guidelines were approved for the preparation of an effective system for detecting, measuring, managing, and controlling tax risk.

#### **Two documents are thus published:**

- The Guidelines for drafting the document governing the system for detecting, measuring, managing, and controlling tax risk (known as the Tax Compliance Model - TCM) and for certifying the system;
- The Guidelines for compiling the Tax Risk and Control Map for taxpayers in the industrial sector.

**Guidelines for drafting the TCM** The first Guidelines outline the minimum requirements to be met for the preparation of a tax risk management system, while allowing for the "customization" of the system, which must be tailored to the specific corporate reality involved. After reaffirming the four operational areas of the TCF (the Control Environment, the Governance of the control system, the Tax risk assessment process, and the Mechanisms for updating and self-learning), the Guidelines provide instructions on integration with other control functions.

**Integration of the TCF** The obligation to adopt an integrated tax risk control system, including mapping risks arising from the accounting principles applied by the taxpayer, is an essential requirement for integrating specific control measures concerning financial reporting into the TCF. This integration must be considered fulfilled by all companies that already adopt or will adopt in the future control systems on financial reporting as provided by Law 262/2005 (known as the "Model 262") or the U.S. Sarbanes-Oxley Act (known as the "Sox Model"). For companies that do not adopt or do not intend to adopt the aforementioned models (or other similar models), alternative integration methods will be evaluated on a case-by-case basis, considering the specific situations of individual operators. Documents regulating the control systems interacting with the TCF must be attached to the TCM.

**Standardized Tax Risk Matrix (RCM)** The Guidelines also provide clarifications for constructing a standardized matrix for companies operating in the industrial sector. First, it is necessary to identify business processes relevant to taxation and related activities. Second, the tax risks connected to each process or activity must be identified. For each risk, it should be indicated whether it was identified from risks detected within the purely fiscal mapping or derived from another internal control system, specifying this in the corresponding field. Other factors should then be analyzed, entering data in fields like "economic value" or taxes affected by the risks, to assess the inherent risk. For each identified tax risk, the RCM must indicate the first and second-level controls.

**Art. 3 of Legislative Decree 5.8.2015 No. 128 Revenue Agency Provision 10.1.2025 No. 5320 The Accountant's Daily of 11.1.2025 - "Financial reporting control systems to be integrated into the TCF" -**



**Miele Il Sole 24 Ore of 11.1.2025, p. 23 - "Tax control model in line with international standards" - Germani A. Il Sole 24 Ore of 11.1.2025, p. 23 - "Area-by-area controls from issued invoices to declarations" - Germani A. Eutekne Guides - Assessment and penalties - "Collaborative compliance" - Valente G**

**Social Security** Social security cushions - Inclusion allowance (Adi) and support for training and work (SFL) - Requirements - News from Law 207/2024 (2025 Budget Law) - Payments (INPS message 15.1.2025 No. 148)

The INPS, in its message 15.1.2025 No. 148, provided clarifications regarding the changes introduced by Law 30.12.2024 No. 207 (2025 Budget Law) to the regulation of the inclusion allowance (Adi) and the support for training and work (SFL), clarifying the effective date of the changes and providing the timelines for the payments related to the two measures.

**Inclusion allowance** Article 1, paragraph 198 of Law 207/2024 introduced the following changes to the economic requirements outlined in Article 2, paragraph 2, letter b), numbers 1 and 2 of Decree-Law 48/2023 for accessing the Adi measure:

- Raising the ISEE threshold from €9,360.00 to €10,140.00;
- Raising the family income from €6,000.00 to €6,500.00 and from €7,560.00 to €8,190.00 for households composed entirely of persons aged 67 or older or by persons aged 67 or older and other family members all in a condition of severe disability or non-self-sufficiency, multiplied by the equivalence scale parameter outlined in paragraph 4 of Article 2 of Decree-Law 48/2023;
- Increasing the family income threshold for accessing the measure to €10,140.00 for families residing in rented accommodation, as reported in the DSU provided for ISEE purposes.

**Recognized amount** The income thresholds of €6,500.00 and €8,190.00, multiplied by the equivalence scale, must be applied to calculate the amount to be granted to the beneficiaries of the measure. Article 1, paragraph 198 of Law 207/2024 also amends Article 3, paragraph 1 of Decree-Law 48/2023, resulting in an increase in the maximum value of income integration for households residing in rented accommodation with a duly registered contract, from €3,360.00 to €3,640.00. This value is increased from a maximum of €1,800.00 to a maximum of €1,950.00 if the household is composed of persons aged 67 or older and other family members all in a condition of severe disability or non-self-sufficiency.

**Support for training and work** Article 1, paragraph 198 of Law 207/2024 introduced the following changes to the SFL:

- Raising the ISEE value and family income value from €6,000.00 to €10,140.00;
- Increasing the monthly amount of the measure from €350.00 to €500.00;
- Introducing paragraph 7-bis, which stipulates that the 12-month time limit for the measure's provision can be extended for a maximum duration of an additional 12 months, subject to updating the personalized service agreement, provided that at the end of the first 12 months of use, the beneficiary is participating in a training course.

**Effective date of changes** Starting from 1.1.2025, pending the adaptation of the application models to the new provisions introduced by Law 207/2024, the new threshold values for access to the measures and the calculation of the amount of the benefit, as well as the new SFL amount, are applied. These changes will also apply to Adi and SFL applications in progress for payments from January 2025.

### Payment Timelines

Partially amending what was specified in the previous message no. 4326/2024, INPS clarifies that:

- As of January 15, 2025, only any arrears for Adi, relating to periods prior to January 2025, will be paid, with the thresholds provided by Decree-Law 48/2023 prior to the amendments made by Law 207/2024.
- On January 17, 2025, payments will be made for SFL, covering any arrears and the December 2024 installment, applying the thresholds and amounts provided by Decree-Law 48/2023 prior to the amendments made by Law 207/2024.

Additionally, as of January 27, 2025, payments for January 2025 will be made, applying the access thresholds and amounts defined by Law 207/2024, with reference to:

- New Adi applications submitted in December 2024, with a positive outcome of the evaluation, and for which the digital activation pact (PAD) of the family unit was signed in December.
- New SFL applications, provided that a training or work initiative is active, following a positive evaluation and the signing of the PAD and the personalized service pact.
- Renewal installments of ongoing Adi and SFL applications for January 2025, with the application of increased thresholds as amended by Law 207/2024.

#### **Decree-Law 4.5.2023 no. 48**

#### **INPS Message 15.1.2025 no. 148**

**The Accountant's Daily, 16.1.2025** - "New threshold values already applied for Adi and SFL applications due for payment on January 27" - Andreozzi

**Eutekne Guides - Social Security** - "INPS - Support for training and work" - Tombari

**Eutekne Guides - Social Security** - "INPS - Inclusion allowance" - Tombari

**The Accountant's Daily, 19.12.2024** - "Payments for new inclusion allowance applications start on January 15, 2025" - Editorial

**The Accountant's Daily, 7.1.2025** - "Eligibility requirements for ADI and SFL modified" - Andreozzi

#### **SOCIAL SECURITY**

Social Safety Nets - Provisions on social safety nets and income and family support for 2025 - Summary of main measures (INPS circular 15.1.2025 no. 3)

In circular 15.1.2025 no. 3, INPS provided a summary of the main provisions valid for 2025 regarding social safety nets and income and family support, including those provided by Law 207/2024 (2025 budget law) and Law 203/2024 (so-called "Work-Linked Law").

#### **Compatibility of CIG with Work Activities**

A key indication concerns the provision in Article 6 of Law 203/2024 (so-called "Work-Linked Law"), which governs the compatibility of wage supplementation with work activities.

According to this provision, if a worker engages in subordinate or self-employed work during the period of wage supplementation, the right to the related treatment ceases for the days worked.

INPS clarifies that this provision must be integrated with the established jurisprudential guideline, which states that engaging in remunerated work during the period of work suspension with the right to wage supplementation does not entail the loss of the right to supplementation for the entire period but only a proportional reduction of the supplementation in relation to the income from that other work activity.

#### **Provisions Regarding Wage Supplement Treatments**

The social security institution summarizes the various interventions related to social safety nets during ongoing employment relationships, as indicated in Article 1, paragraphs 189-197 of Law 207/2024 (2025 budget law), which concern, for example:



- income support measures for employees of companies operating in areas of complex industrial crisis;
- extraordinary wage supplementation for business closure;
- extension of the wage supplementation for ILVA Group employees;
- extension of extraordinary wage supplementation for complex reorganization processes or complex crisis recovery plans;
- income support measures for employees in the call center sector;
- an additional period of extraordinary wage supplementation for companies of strategic economic importance.

### **Discontinuity Allowance for the Entertainment Sector**

Particularly noteworthy are the provisions in Article 1, paragraph 611 of Law 207/2024, which favorably amend the rules regarding the discontinuity allowance for workers in the entertainment sector.

Among various changes, the provision:

- increases the maximum income threshold, declared for IRPEF purposes in the tax year preceding the application, from €25,000.00 to €30,000.00 for access to the allowance;
- reduces the number of credited contribution days to the Entertainment Workers' Pension Fund (FPLS) from 60 to 51 that workers must have accrued in the year preceding the application. Additionally, INPS, in its message dated January 15, 2025, No. 149, corrected the deadline for submitting applications for this allowance for 2025, setting the final date as April 30, 2025 (instead of March 31, 2025, as indicated in the previous message dated January 13, 2025, No. 112).

### **Limited Use of NASpl**

INPS references Article 19 of Law 203/2024 regarding the termination of employment due to unauthorized absences, highlighting the anti-avoidance purpose concerning the use of NASpl.

INPS also notes that the same anti-avoidance goal is served by the provision in Article 1, paragraph 171 of Law 207/2024, introducing a new contribution requirement that workers must meet under certain conditions to access unemployment benefits.

In practice, for involuntary unemployment events occurring from January 1, 2025, if workers terminated a permanent employment relationship in the 12 months prior to the involuntary termination for which they seek NASpl due to voluntary resignation or mutual agreement, the 13-week contribution requirement, necessary for accessing NASpl and ordinarily applicable, must fall within the period between the two events and not in the four-year period preceding the start of involuntary unemployment.

### **Provisions in Favor of Families**

Regarding family support provisions, INPS highlights that Article 1, paragraphs 217 and 218 of Law 207/2025 further amends Article 34 of Legislative Decree 151/2001 on parental leave, granting parents, alternatively, the opportunity to take two months of parental leave with an 80% allowance within the child's first six years of life if maternity or paternity leave ends after December 31, 2023, with an additional month at 80% if the leave ends after December 31, 2024.

The social security institution announced the publication of a circular that will examine the aspects related to the scope and effects of the new allowance measure and provide operational instructions.

### **Digital Domicile**

Pursuant to Article 1, paragraph 1, letter n-ter) of Legislative Decree 7.3.2005 No. 82 (Digital Administration Code, CAD), a digital domicile is an electronic address designated at a certified email service or a qualified certified electronic delivery service, as defined by the European Parliament and Council Regulation No. 910 of July 23, 2014 ("eIDAS" regulation), valid for legally significant electronic communications.

### **Possibility to Elect a Special Digital Domicile**

Individuals, professionals, and other private legal entities not required to register in professional directories or the business register, as per Article 6-quater of Legislative Decree 82/2005, who are not obliged to have a certified email address (PEC), may elect a single special digital domicile to receive the notification of acts, notices, and measures that must be notified by law, as well as acts and communications for which notification is not legally required, including those intended for them as heirs or legal representatives of another subject, pursuant to Article 60-ter of Presidential Decree 600/73.

The facultative special digital domicile is also used by the Revenue Agency - Collection for:

- notification of payment orders and acts related to enforced collection by role, pursuant to Article 26 of Presidential Decree 602/73;
- sending communications and acts pursuant to Article 26-bis of Presidential Decree 602/73, concerning charges entrusted to it by all creditor entities, not limited to the Revenue Agency.

Subjects whose PEC addresses must be registered in the National Index of Digital Domiciles of Businesses and Professionals (INI-PEC), as per Article 6-bis of Legislative Decree 82/2005, cannot elect the special digital domicile.

### **Special Digital Domicile Election Method**

The special digital domicile is elected through a specific functionality that will be made available in the reserved area of the Italian Revenue Agency's website.

The Italian Revenue Agency will send a message containing a validation code to the indicated special digital domicile to verify its existence and actual availability to the applicant.

The entry of the validation code in the user's reserved area successfully completes the verification and establishes the election of the domicile.

The registration of a PEC address already registered and associated with another user as a special digital domicile is not allowed.

### **Confirmation of Previously Communicated PEC Addresses**

The aforementioned functionality must also be used to confirm, as a special digital domicile, the certified email (PEC) address previously communicated voluntarily under the provisions set by the Italian Revenue Agency's directive no. 120768 of June 28, 2017.

In the absence of such confirmation, the previously communicated PEC address is considered revoked.

### **PEC Address Without Ownership**

In cases where a special digital domicile is elected at a PEC address not owned by the individual, any notification sent to that address will still be fully valid, and the person who elected it cannot raise objections regarding the form, date of sending, or receipt of communications or notifications addressed there.

## **Modification and Revocation of Special Digital Domicile**

Changes or revocation of the registered special digital domicile must be communicated through the functionalities that will be made available in the reserved area of the Italian Revenue Agency's website.

### **Effectiveness**

The communication, confirmation, modification, and revocation of the elected special digital domicile take effect, for notification and communication purposes, from the moment the validation process through the Italian Revenue Agency's website is successfully completed.