

# Certificazione Unica 2025 – Submission to the Italian Revenue Agency and delivery to the taxpayer

## 1. INTRODUCTION

The Italian Revenue Agency, with provision no. 9454 of January 15, 2025, has approved the **Certificazione Unica 2025 (CU 2025)** forms, relating to the year 2024, along with the corresponding compilation instructions (updated on February 3, 2025, and February 13, 2025) and taxpayer information. The withholding agent is required to:

- **Electronically submit** the forms to the Italian Revenue Agency **by March 17, 2025** (since March 16 falls on a Sunday), or **by March 31, 2025**, if they exclusively concern **self-employment income** related to habitual artistic or professional activities. This must be done using the "ordinary" form, in order to allow the Agency to pre-fill the **730/2025 and REDDITI PF 2025** tax returns and serve as a substitute for the **770/2025** withholding tax return.
- **Provide** the certification to the recipient of the income **by March 17, 2025** (since March 16 falls on a Sunday), using the "simplified" form, which contains fewer details than the "ordinary" form.

**Certificazioni Uniche 2025** that include only **exempt income** or income **not reportable** through the pre-filled tax return may be submitted to the Revenue Agency by the deadline for the electronic submission of **770/2025 forms**.

Below is a summary of the key aspects related to **Certificazione Unica 2025**.

## 2. SCOPE OF APPLICATION OF CERTIFICAZIONE UNICA 2025

The **Certificazione Unica 2025** applies to:

- **Employment income, equivalent and assimilated income**, as per Articles 49 and 50 of the **TUIR**, paid in 2024 and subject to **ordinary taxation, separate taxation, withholding tax, or substitute tax**.
- **Self-employment income**, as per Article 53 of the **TUIR** (e.g., professional fees, royalties, inventor's fees, etc.), paid in 2024.
- **Commissions**, in any form, for **occasional or ongoing** services related to agency contracts, mediation, commercial representation, and business procurement, paid in 2024 and subject to withholding tax under **Article 25-bis of DPR 600/73**.
- **Commissions from direct sales**, as per **Article 19 of Legislative Decree no. 114 of March 31, 1998**, subject to withholding tax.

- **Payments made by condominiums** in 2024 for contract work, subject to withholding tax under **Article 25-ter of DPR 600/73**.
- **Payments for rental contracts of residential properties lasting no more than 30 days** ("short-term rentals"), as per **Article 4 of Decree-Law 50/2017 (converted into Law 96/2017)**.
- **Certain miscellaneous income**, under **Article 67 of the TUIR** (e.g., fees for occasional self-employment, amateur performances in choirs and musical bands, etc.), paid in 2024.
- **Payments made to sports workers** in 2024.
- **Severance indemnities** for agency contracts, notarial functions, and sports activities when the employment relationship is autonomous.
- **Total amounts paid in 2024** as a result of **third-party garnishments**, under **Article 21, paragraph 15, of Law no. 449 of December 27, 1997**.
- **Total amounts paid following expropriation procedures**, under **Article 11 of Law no. 413 of December 30, 1991**.
- **Withholdings applied.**
- **Tax deductions made.**
- **- Social security and welfare contributions due to INPS and other entities;**
- **- INAIL insurance data.**

## 2.1 EXEMPT INCOME

The **Certificazione Unica 2025** must also be used to certify the amount of income paid in 2024 that did not contribute to taxable income for tax and social security purposes.

## 2.2 EXEMPTION FROM CERTIFICATION FOR PAYMENTS MADE TO "FLAT-RATE TAXPAYERS" AND "MINIMUM TAXPAYERS"

Under **Article 3 of Legislative Decree no. 1 of January 8, 2024** (known as the "Compliance Decree"), which introduced **paragraph 6-septies in Article 4 of DPR 322/98**, starting from the 2024 tax year, entities paying compensation—regardless of how it is classified—to taxpayers adopting the **flat-rate regime** (Article 1, paragraphs 54-89 of **Law 190/2014**) or the **advantage regime** (Article 27 of **Decree-Law 98/2011**, known as "minimum taxpayers") are **exempt** from issuing the **Certificazione Unica** to the recipient and from transmitting it to the **Italian Revenue Agency**.

This exemption applies **for the first time** to **Certificazione Unica 2025**, which refers to payments made in 2024.

This change is linked to the fact that, as of **January 1, 2024**, all taxpayers benefiting from these **simplified tax regimes** are required to issue invoices in electronic format.

However, according to the **Certificazione Unica 2025 instructions**, certain allowances—such as **maternity benefits**, which are not subject to withholding tax—are **not** included in the exemption.

## 2.3 INCOME PAID BY "FLAT-RATE TAXPAYERS" UNDER LAW 190/2014

### 2.3.1 Employment and Similar Income

Taxpayers under the **flat-rate regime (Law 190/2014)** are **not required to apply withholding tax**, except for **employment and similar income** under **Articles 23 and 24 of DPR 600/73**, starting from **January 1, 2019** (Article 1, paragraph 69 of **Law 190/2014**, as amended by **Article 6 of Decree-Law 34/2019, converted into Law 58/2019**).

For **employment and similar income paid in 2024**, **flat-rate taxpayers** must complete **Certificazione Unica 2025**, which must be submitted to the **Italian Revenue Agency** and provided to the employees.

### 2.3.2 Other Income

For **income other than employment and similar income**, taxpayers under the **flat-rate regime** may voluntarily apply **withholding tax**. Doing so does not constitute a conclusive action leading to exclusion from the **flat-rate regime** (Circular no. 9 of April 10, 2019, § 4.2, issued by the **Italian Revenue Agency**).

If such withholdings fall within the scope of **Certificazione Unica**, the **flat-rate taxpayer** must complete **Certificazione Unica 2025**, submit it to the **Italian Revenue Agency**, and provide it to the relevant income recipients.

## 2.4 OPTION FOR THE VAT RECORDING REGIME

The **Certificazione Unica 2025** covers amounts **paid in 2024**, regardless of the **accounting and tax regime** applied by the withholding agent. However, the **recognition of income for tax purposes** may occur in a different tax year than the actual payment.

For example, consider **Company Alfa**, which operates under **simplified accounting** and has opted for the **VAT recording regime** (Article 18, paragraph 5 of **DPR 600/73**). If Alfa **receives and records an invoice in 2024** for professional services provided by an accountant but **makes the payment in 2025**, it must **certify the payment in Certificazione Unica 2026**, as the payment was made in 2025.

This rule applies **even if**, for accounting and tax purposes, **the professional fee is considered a deductible expense for 2024**.

## 2.5 EMPLOYERS WHO ARE NOT TAX WITHHOLDERS

The **Certificazione Unica 2025** must also be issued—**limited to social security and welfare data related to INPS**—by **employers who are not tax withholders** but were required to:

- **Complete Form 01/M** before **Legislative Decree no. 314/97**, which introduced the **CUD model**;
- **Submit Form DAP/12**, concerning **industrial company executives**.

It is important to note that while the following entities are **not tax withholders**, they are still **required to issue Certificazione Unica for social security purposes**:

- **Embassies**;
- **International organizations** (e.g., **FAO** and **NATO**);
- **The Vatican City State**;
- **Foreign companies that provide insurance coverage for Italian workers employed abroad in non-agreement countries**, pursuant to **Decree-Law no. 317 of July 31, 1987**, converted into **Law no. 398 of October 3, 1987**.

### Domestic Workers

The **Certificazione Unica 2025** is **not** required for **domestic workers** (e.g., housekeepers, caregivers). Instead, they must receive a **simplified substitute declaration**.

## 2.6 CERTIFICATION OF DIVIDENDS, CAPITAL GAINS, AND OTHER INVESTMENT INCOME

The **Certificazione Unica 2025** does not apply to the certification of:

- **Dividends and equivalent income**, as well as related **withholding taxes** or **substitute taxes applied**, which must continue to be reported using the **CUPE form** (most recently approved by the Italian Revenue Agency on **January 15, 2019**, under **Provision No. 10663**; the instructions were updated on **February 11, 2021**, and **December 18, 2023**);
- **Capital gains**, for which certification remains in **free format**, and must include:
  - **The taxpayer's full name and tax code;**
  - **The nature, subject, and date of the transaction;**
  - **The quantity of financial assets involved;**
  - **Any proceeds, differentials, and premiums;**
- **Interest and other investment income**, which also remains subject to **free-format certification**, provided it includes:
  - **The total amount of sums and values paid**, both **gross and net** of applicable deductions;
  - **Withholding taxes applied.**

## 3 ELECTRONIC TRANSMISSION OF CERTIFICAZIONE UNICA 2025 TO THE ITALIAN REVENUE AGENCY

To acquire the necessary data for the **pre-filled tax returns (Modello 730 and Modello REDDITI PF)**, tax withholders must **electronically transmit the certifications of amounts and values paid** to the:

- **Italian Revenue Agency;**

## 3 ELECTRONIC TRANSMISSION OF CERTIFICAZIONE UNICA 2025 TO THE ITALIAN REVENUE AGENCY

The **Certificazione Unica 2025** must be submitted **electronically**:

- **Directly**, via the **Entratel** or **Fisconline** telematic services;
- **Or through an authorized intermediary** (e.g., **chartered accountants, tax advisors, labor consultants, group companies, etc.**).

### Submission Using the "Ordinary" Model

For electronic submission to the **Italian Revenue Agency**, the tax withholder must use the **"Ordinary" version** of the **Certificazione Unica 2025**:

- **This version is more detailed** than the **"Simplified" version**, which is only provided to the taxpayer and serves as a **substitute for the tax withholder declaration (Modello 770/2025)**.
- **It must be completed according to the instructions approved by the Italian Revenue Agency.**

### Structure of the "Ordinary" Certificazione Unica 2025

The "Ordinary" version consists of:

- **Cover page** (Frontespizio);
- **Frame CT**, which reports the "telematic office" for receiving 730-4 forms related to tax adjustments;
- **Section with details about:**
  - **The tax withholder;**
  - **The taxpayer** (whether an **employee, self-employed worker, pensioner, or other income recipient**);
- **Section for income certification of:**
  - **Employment income, equivalent income, and tax assistance**, which includes:
    - **Tax data;**
    - **Social security and welfare data;**
    - **Insurance data (INAIL);**
    - **Annotations;**
  - **Self-employment income, commissions, and other miscellaneous income;**
  - **Income from "short-term rentals"**, as per **Article 4 of Decree-Law 50/2017**.

### Partial Submission for Specific Income Types

If the **Certificazione Unica 2025** only certifies one of the following types of income:

- **Employment income and equivalent income;**
- **Self-employment income, commissions, and other miscellaneous income;**
- **Compensation from short-term rentals;**

Then **only the relevant section of the Certificazione Unica needs to be submitted** to the **Italian Revenue Agency**.

### Taxpayer Information

Among the required taxpayer details, **Field 8** must include the "special category" code, as specified in "**Table G**" of the **Certificazione Unica 2025 instructions**.

**TABELLA G - CATEGORIE PARTICOLARI**

CODICE	DESCRIZIONE	CODICE	DESCRIZIONE
B	Pensionati da casellario pensionistico	T1	Indennità a parlamentare o a giudice costituzionale
C	Insegnanti universitari, compresi docenti, incaricati, ricercatori e assimilati	T2	Assegno vitalizio diretto o di reversibilità a parlamentare o a giudice costituzionale
D	Insegnanti e presidi di scuola media	T3	Indennità o assegno vitalizio a parlamentare cessato dal mandato in corso d'anno
E	Insegnanti e direttori di scuola elementare e materna	T4	Corte Costituzionale categoria ad esaurimento
F	Graduati e truppa	Z	Eredi
G	Sottufficiali	Z2	Ex coniuge (in caso di procedure di pignoramento presso terzi)
H	Ufficiali	Z3	Soci di cooperative artigiane di cui legge n. 208 del 2005
K	Magistrati	Z4	Dipendenti di ditta appaltatrice inadempiente
L	Dipendenti all'estero		

### Notable Updates for 2025

- **The number of category codes in Field 8** has been **reduced** compared to the **Certificazione Unica 2024**, with the removal of several codes related to **income similar to employment income**.
- **However, the obligation has been expanded** to fill in the section on **“PARTICULAR INCOME TYPES”** for **employment income and equivalent income** (see section **3.1.1** below).
- **Foreign recipients**  
In the section of personal data reserved for foreign recipients, the 2025 Single Certification includes:
  - Box 42 "Place of affiliation", to be ticked if the place of affiliation was indicated in point 41 (foreign residence location); this completion is mandatory for cross-border workers residing in Switzerland;
  - Box 46 "Cross-border worker", to be ticked for Swiss cross-border workers.
- **3.1 TAX DATA RELATED TO EMPLOYEE AND SIMILAR INCOME**  
In this part of the "standard" model of the 2025 Single Certification, the following data must be included:
  - Data related to income paid in 2024;
  - Data on the employment relationship;
  - Withholdings for IRPEF and regional and municipal additional taxes;
  - Data related to tax assistance provided in 2024 (730/2024 forms), both for the taxpayer and the spouse (in case of a joint 730/2024 form);
  - Deductible and deductible expenses;
  - Tax deductions and tax credits;
  - Data on "integrative treatment";
  - Data on supplementary pension schemes;
  - Data on "cross-border workers," exempt income, bonuses, and stock options subject to an additional 10% tax;
  - Data on fringe benefits, including in-kind payments and reimbursements for certain expenses;
  - Income subject to withholding tax;
  - Income paid by other entities (e.g., in case of year-end final settlement or extraordinary transactions);
  - Data on income subject to separate taxation (severance pay and equivalent allowances, other allowances, pension fund lump sum payments, compensation for previous years, etc.); the substitute tax on the revaluation of severance pay accrued during the year must also be indicated, regardless of the termination of the employment relationship;
  - Data on amounts paid to private employees for performance bonuses or profit-sharing, subject to a 5% substitute tax;
  - Data on tips and additional benefits for healthcare workers, subject to a substitute tax;
  - Data on extraordinary transactions;
  - Data on tax dependents, even if the conditions for claiming IRPEF family deductions (e.g., children under 21) or expenses incurred for tax dependents are not met; the indication of the spouse's tax code, if not a tax dependent, is optional; "spouse" also refers to each party in a civil union between same-sex individuals;
  - Data on reimbursements for certain goods and services not subject to taxation under Article 51, paragraph 2 of the TUIR, within the framework of "corporate welfare";
  - Data on the 13th-month salary (the "Christmas bonus");
  - Data on particular types of income for which a tax treatment is foreseen, not always



coinciding with the social security treatment;

- Data on taxpayers residing in Campione d'Italia;
- Data on employees or assimilated workers in the sports sector;
- Data on the universal child allowance.

### 3.1.1 Key Changes

#### **13th-month salary (the so-called "Christmas bonus")**

Article 2-bis of Decree-Law 9.8.2024 no. 113, converted into Law 7.10.2024 no. 143, introduced, for the year 2024 only, a one-time payment of 100.00 euros along with the 13th-month salary (the "Christmas bonus") for employees who meet the following requirements:

- Total income not exceeding 28,000.00 euros in 2024 (gross of tips subject to the 5% substitute tax and exempt income for repatriated workers and teachers/researchers returning from abroad);
- At least one child, even if born outside of marriage, recognized, adopted, affiliated, or entrusted, who is fiscally dependent (according to Article 12, paragraph 2 of the TUIR);
- The gross tax on employment income as per Article 49 of the TUIR (excluding pensions), exceeding the tax deduction as per Article 13, paragraph 1 of the TUIR.

The allowance:

- Is proportional to the period of employment worked in 2024;
- Does not contribute to the worker's income;
- Is not due to an employee who is married or living with a partner, where the spouse or partner, not legally and actually separated, is also a beneficiary of the same allowance.

The allowance can be claimed in the tax declaration if the worker:

- Has received income from employment paid by a non-tax withholding entity (e.g., domestic workers);
- Did not receive the bonus from the withholding agent, even though they were entitled to it (e.g., because the worker did not submit the request);
- Has ceased employment during 2024.

In the tax declaration, the allowance paid by the employer to the employee must be refunded if it turns out to be not due or due in a lower amount.

The 2025 Single Certification includes a specific section titled "13th-month salary allowance," with points 721 to 731, where data related to the "Christmas bonus" must be indicated, such as employment income, allowance paid, allowance recovered, and employment days worked.

#### **Increase in the Fringe Benefits Exemption Limit**

According to Articles 1, paragraphs 16-17 of Law 30.12.2023 no. 213 (2024 budget law), for the 2024 tax year only, the value of goods and services provided to employees and amounts reimbursed by employers for domestic utility payments (water, electricity, natural gas), rent for the primary residence, or interest on a mortgage for the primary residence are excluded from income up to the following limits:

- 1,000.00 euros;
- 2,000.00 euros for employees with children dependent for tax purposes (under Article 12, paragraph 2 of the TUIR).

As in the 2024 Single Certification, the 2025 Single Certification includes two specific boxes to distinguish between the two non-taxable fringe benefit thresholds for 2024:

- Box 474 for employees without dependent children, subject to the 1,000.00 euro limit;
- Box 475 for employees with at least one dependent child, benefiting from the increased limit of 2,000.00 euros.

In these fields, the total amount of fringe benefits must be indicated:

- Regardless of whether the respective exemption threshold is exceeded;
- Including any amount paid instead of a performance bonus.

If the 1,000.00 euro or 2,000.00 euro thresholds are exceeded, the entire amount must be taxed as ordinary income (not just the excess).

If the fringe benefits are provided in lieu of a performance bonus, the following points must also be completed:

- Points 573, 580, 593, and 600 for employees without dependent children;
- Points 573, 581, 593, and 601 for employees with at least one dependent child.

The 2025 Single Certification no longer includes specific boxes for the "fuel bonus" (points 476, 583, and 603).

### **Special Integrative Treatment for the Tourism Sector**

According to Articles 1, paragraphs 21-25 of Law 30.12.2023 no. 213 (2024 budget law), a special integrative treatment equal to 15% of gross wages is provided:

- For night work and overtime work on holidays from 1.1.2024 to 30.6.2024;
- For private-sector workers in food and beverage establishments and the tourism sector, including thermal spas, with employment income not exceeding 40,000.00 euros in the 2023 tax year.

The amount of the special integrative treatment paid to the employee must be indicated in box 479 of the 2025 Single Certification, as was done in the 2024 Single Certification regarding the similar regulation of Article 39-bis of Decree-Law 48/2023.

### **New Regime for Repatriated Workers**

The instructions for the 2025 Single Certification incorporate the new regulations for repatriated workers under Article 5 of Decree-Law 27.12.2023 no. 209, applicable to individuals who meet the specific requirements and transfer their tax residence to Italy starting from the 2024 tax period. The income from employment and similar sources produced in Italy by these workers is taxable as follows:

- 50% of the income paid (up to the annual limit of 600,000.00 euros), provided the conditions in Articles 5, paragraphs 1-3 of Decree-Law 209/2023 are met;
- 40% of the income paid (up to the annual limit of 600,000.00 euros), if the conditions in paragraph 4 of Article 5 of Decree-Law 209/2023 are met (transfer to Italy with a minor child or birth/adoption of a minor during the regime).

#### **In the first case:**

- In point 463, the amount of sums that did not contribute to the total income (50%) must be indicated;



- In point 462, the new code 16 must be indicated.

**In the second case:**

- In point 463, the amount of sums that did not contribute to the total income (60%) must be indicated;
- In point 462, the new code 17 must be indicated.

**In both cases**, in the "Personal Data" section of the recipient, point 11 must indicate the code for the foreign country of fiscal residence prior to the transfer of residence to Italy, based on the classification in the "Table H" appended to the instructions for the 2025 Certificazione Unica.

In the case where the withholding agent has not accounted for the reduction in total income (50% or 60%), the amounts of such sums must be indicated in the annotations (respectively codes GA and GB) to allow the recipient to benefit from the tax relief during the income tax return.

**Swiss Cross-border Workers**

In the "OTHER DATA" section, a new section has been added regarding Swiss cross-border workers, following the new Agreement signed on 23.12.2020 and ratified by Law No. 83 of 13.6.2023, effective from 1.1.2024.

In particular, the new Agreement establishes that income from employment received by cross-border workers is taxable in the country where the work is performed through withholding at the source, up to a maximum of 80% of what is owed under personal income tax provisions, including local taxes.

In the new points 451, 452, 453, and 454, the reduction, up to a maximum of 20%, related to the withholdings, the regional IRPEF surtax, and the municipal IRPEF surtax, which benefited the Swiss cross-border worker, must be indicated.

It is also important to note that for Swiss cross-border workers, the new boxes 42 and 46 must be checked in the "Personal Data" section (see the previous § 3).

**Additional Services for Healthcare Personnel**

In the "SUMS SUBJECT TO SUBSTITUTE TAX" section, a new part has been added, consisting of boxes 671, 672, and 673, regarding the application of a 15% substitute tax on payments for additional services provided by healthcare personnel, introduced by Article 7 of Decree Law No. 73 of 7.6.2024, converted into Law No. 107 of 29.7.2024.

**Expansion of the "SPECIAL INCOME TYPES" section**

Due to the reduction in the number of "special category" codes to be indicated in field 8 of taxpayer data (see the previous § 3), the obligation to complete the "SPECIAL INCOME TYPES" section has been expanded. This section was meant to indicate specific types of income for which the fiscal classification is not always the same as the social security classification.

In the 2025 Certificazione Unica, the completion of this section is mandatory if fields 1, 2, and 4 in the "TAX DATA" section are filled out, provided that the code "Z - Heirs" is not indicated in field 8 of the personal data section.

This section must therefore be completed for all employment income (excluding pensions) and all types of income assimilated to employment income as per Article 50 of the TUIR.

As a result, the codes for the various cases, to be indicated in points 741, 743, and 745, have increased to 13 (compared to 7 in the 2024 Certificazione Unica).

In points 742, 744, and 746, the amounts corresponding to the codes listed in points 741, 743, and 745 must be indicated.

### **Data related to the Universal and Single Allowance**

In the 2025 Certificazione Unica, a specific section has been introduced, reserved for INPS, to indicate data regarding individuals who received the universal and single allowance for children for the relevant tax year.

#### **3.1.2 Notification to INPS of fringe benefits and stock options for employees who left in 2024**

For the issuance of the 2025 Certificazioni Uniche, employers must notify INPS:

- The data regarding fringe benefits and stock options paid during the 2024 tax period to employees who left during 2024, for which INPS is required to act as a tax substitute;
- By 28.2.2025, using the appropriate online application available on the INPS website (see INPS message 11.2.2025 No. 509).

#### **3.1.3 Compensation paid to cooperative workers**

It is noted that Article 1, paragraph 114, of Law No. 208/2015 included compensation paid to cooperative workers who establish a self-employed working relationship under Article 1, paragraph 3, of Law No. 142/2001 as income assimilated to employment income. However, this tax classification does not affect their social security regime.

For these payments, it is also necessary to indicate in the "Personal Data" section of the sum recipient, in field 8, the code "Z3", which can be found in the "Table G" above.

### **3.2 INPS CONTRIBUTORY DATA**

In this part of the "ordinary" model of the 2025 Certificazione Unica, the data concerning social security contributions due to INPS must be indicated, divided into:

- Private sector employees (section 1);
- Public sector employees under the former INPDAP management (section 2);
- Coordinated and continuous collaborators, other "parasubordinate" workers, and occasional self-employed workers, enrolled in the Separate Management under Law 335/95 (section 3);
- Amateur sports parasubordinate workers and similar figures, enrolled in the Separate Management under Law 335/95 (section 3-bis);
- Confirmed non-exclusive honorary magistrates, enrolled in the Separate Management under Law 335/95 (section 3-ter);
- Cooperative artisans (section 4).

#### **Agricultural Workers**

The INPS contributory data section must not be filled out for permanent and temporary agricultural workers.

The certification obligation is fulfilled by INPS, based on data communicated by the employer through the periodic workforce declarations.

#### **Cooperative Artisans' Members**

In the appropriate section 4 of the social security and welfare data related to INPS, the income for social security purposes paid to the members of cooperative artisans (code "Z3" in point 8 of the personal data section relating to the recipient of the sums) must be indicated, and reported in the

2025 PF income tax return model (quadrant RR, section I) of the worker.

As previously mentioned, Article 1, paragraph 114, of Law No. 208/2015 included compensation paid to members of cooperative artisans who establish a self-employed working relationship under Article 1, paragraph 3, of Law No. 142/2001 as income assimilated to employment income. However, this tax classification does not affect their social security regime.

**3.3 CONTRIBUTORY DATA FROM ENTITIES OTHER THAN INPS**

In section 5 "OTHER ENTITIES" of the social security and welfare data of the 2025 Certificazione Unica, the data related to contributions to entities other than INPS (e.g., welfare and pension funds for doctors, nurses, psychologists, biologists, veterinarians, and journalists) must be indicated.

**3.4 INAIL INSURANCE DATA**

The 2025 Certificazione Unica must also include INAIL insurance data, referring to all individuals covered by mandatory insurance as per Presidential Decree 1124/65, previously reported in the nominative declaration pursuant to Article 4 of Decree-Law 338/89, as well as the insurance data for employed journalists who, starting from 1.7.2022, are insured with INAIL.

In particular, point 91 ("Qualification") must be completed if the worker belongs to one of the "Other categories" provided in the following table, using the corresponding codes indicated therein.

CODICE	DESCRIZIONE
B	Tirocinanti
C	Ricoverati
D	Detenuti
E	Soci delle cooperative e di ogni altro tipo di società ad eccezione di quelle artigiane
G	Collaboratori familiari e coadiuvanti di imprese non artigiane
H	Partecipanti all'impresa familiare non artigiana
L	Partecipanti a stage
M	Iscritti alle compagnie portuali
N	Componenti le carovane di facchini, vetturini o barrocciai
P	Pescatori autonomi e soci di cooperative della piccola pesca marittima e delle acque interne
Q	Medici in formazione specialistica
Z	Altri

**3.5 DATA RELATING TO SELF-EMPLOYMENT INCOME, COMMISSIONS, AND OTHER INCOME**

In the "ordinary" section of the 2025 Certificazione Unica (Single Certification) related to self-employment income, commissions, and other expected income, the following must be indicated:

- the type of income, based on the specified reasons;
- the gross amount paid;
- amounts not subject to withholding due to a conventional regime and other amounts not subject to withholding;
- the taxable amount;
- advance tax payments or withholdings made, as well as withholdings suspended due to exceptional events;
- data related to regional and municipal IRPEF surcharges (withheld as advance tax payments or suspended);

- reimbursed expenses;
- amounts refunded to the payee net of withholdings, as established by Article 150 of DL 34/2020, which are not deductible expenses;
- social security contributions borne by the payer or the recipient;
- amounts paid in the case of bankruptcy (judicial liquidation) and compulsory administrative liquidation;
- income paid by other entities;
- data related to special cases in the presence of extraordinary transactions;
- amounts settled following third-party garnishment;
- amounts paid as compensation for expropriation, other compensations, and interest.

### **Compensation and Benefits Paid to "Flat Rate Taxpayers" and "Minimum Taxpayers"**

Due to Article 3 of Legislative Decree 8.1.2024 n. 1 (known as the "Tax Compliance Decree"), which introduced paragraph 6-septies in Article 4 of DPR 322/98, starting from the 2024 tax year, entities paying compensation, regardless of the name, to taxpayers under the flat-rate tax regime (Article 1 paragraphs 54-89 of Law 190/2014) or the beneficial regime (Article 27 of DL 98/2011, known as "minimum taxpayers") are exempt from issuing the Certificazione Unica to the recipient and transmitting it to the Revenue Agency.

This exemption will first apply to the 2025 Certificazioni Uniche related to compensation paid in 2024.

According to the instructions for the 2025 Certificazione Unica, the exemption does not apply to benefits, such as maternity benefits, not subject to withholding tax. These must be indicated in points 4 and 7 of the certification related to self-employment income, with the new code "25" for flat-rate taxpayers or the new code "26" for taxpayers under the beneficial regime in point 6.

The previous code "24," which referred to compensation not subject to withholding tax paid to flat-rate taxpayers under Article 1 of Law 190/2014, has been removed in the 2025 Certificazione Unica.

### **New Regime for Impatriated Workers**

The instructions for the 2025 Certificazione Unica incorporate the new rules for impatriated workers under Article 5 of Legislative Decree 27.12.2023 n. 209, applicable to individuals who meet the specific requirements and transfer their tax residence to Italy starting from the 2024 tax period.

Self-employment income from the exercise of arts and professions earned in Italy by these workers is taxable at:

- 50% of the income paid (up to an annual limit of €600,000), subject to the conditions specified in paragraphs 1-3 of Article 5 of Legislative Decree 209/2023;
- 40% of the income paid (up to an annual limit of €600,000), if the conditions in paragraph 4 of Article 5 of Legislative Decree 209/2023 are met (transfer to Italy with a minor child, the birth or adoption of a child during the period of the regime).

In the first case:

- in point 4, the total amount of paid sums should be indicated, while the sums that do not contribute to the overall income (50%) should be indicated in the subsequent point 7;
- in point 6, the new code 16 should be indicated.

### In the second case:

- In point 4, the total amount of sums paid must be indicated, while the sums that do not contribute to the overall income (60%) should be indicated in the subsequent point 7;
- In point 6, the new code 17 must be indicated.

In both cases, in the demographic data section of the recipient, point 11 must indicate the code of the foreign country of tax residence before transferring the residence to Italy, based on the classification contained in "Table H" attached to the instructions for the 2025 Certificazione Unica.

### Workers in the sports sector

For workers in the sports sector, for completing point 1 "Reason" of the 2025 Certificazione Unica:

- The code "N1" has been removed, which related to compensation paid up to June 30, 2023, for the direct exercise of amateur sports activities or in relation to administrative and managerial collaboration agreements of a non-professional nature provided to sports associations, classified as "other income" under Article 67, paragraph 1, letter m) of the TUIR;
- The code "N2" should be used for income from sports services under contracts other than employment or coordinated and continuous collaboration agreements, as per Legislative Decree 36/2021, according to Article 53, paragraph 2, letter a) of the TUIR before its repeal by Article 3, paragraph 2, of DL 31.5.2024 n. 71, converted into Law 29.7.2024 n. 106;
- The code "N3" should be used for income from sports services under contracts other than employment or coordinated and continuous collaboration agreements, as per Legislative Decree 36/2021, which provide specific exemptions due to specific legal provisions, as per Article 53, paragraph 2, letter a) of the TUIR before its repeal by Article 3, paragraph 2, of DL 31.5.2024 n. 71, converted into Law 29.7.2024 n. 106.

### Workers in the entertainment sector

For workers in the entertainment sector, for completing point 1 "Reason" of the 2025 Certificazione Unica:

- The code "O" has been renamed and now refers to self-employment that is not habitually exercised, for which there is no obligation to enroll in the Separate INPS Fund under Law 335/95, but with an obligation to register with the former ENPALS;
- The code "O1" has also been renamed, now referring to income derived from obligations to do, not do, or allow, for which there is no obligation to enroll in the Separate INPS Fund under Law 335/95, but with an obligation to register with the former ENPALS.

### Type of relationship code

In the section related to social security data of the 2025 Certificazione Unica, a new point 31 has been added, named "Type of relationship," where the type of relationship code indicated in the Uniemens flow relating to contributions paid to the Separate INPS Fund under Law 335/95 must be reported, based on the following classification.

#### Type of Relationship Code

#### Description

13

Partners contributing only labor (new relationships cannot be activated from 01.01.2017)

09

Occasional self-employment relationships (Article 44 of DL 269/2003 converted into Law 326/2003 - Income for tax purposes indicated in the self-employment certification, commissions, and other income)

Type of Relationship Code	Description
07	This code cannot be used for sports employment relationships under Legislative Decree 36/2021, for which reference should be made to Section 3-bis of the social security data in the Certificazione Unica related to employee and similar income
D1	Door-to-door seller (income for tax purposes indicated in the self-employment certification, commissions, and other income)
D2	Amateur athlete without insurance coverage, IVS quota, linked to relationship type D2
D3	Amateur athlete without insurance coverage, performance quota, linked to relationship type D1
D4	Amateur athlete with insurance coverage
D5	Administrative and managerial personnel of ASD (sports association) without insurance coverage, IVS quota, linked to relationship type D5
D6	Administrative and managerial personnel of ASD without insurance coverage, performance quota, linked to relationship type D4
D7	Administrative and managerial personnel of ASD with insurance coverage
D7	Amateur athlete employed by the public sector

### Category of Membership in the Social Security Entity

In the social security data section of the 2025 Certificazione Unica, a new point 33 has been added, named "Category," where the category of membership of the individual in the social security entity must be indicated, based on the classification below.

Entity	Category	Code
ENPAM	Primary care physician	N
	Freelance pediatrician	O
	External specialist doctor	P
	Temporary continuity of care physician	Q
	medical examiner	R
	External contracted physician	S
	Physician working at an accredited SSN facility	T
	Physician working at other entities	U
ENPAPI	Occasional service-providing nurses	V
INPS	Separate INPS Fund (Article 2, paragraph 26 of Law 335/95)	W
INPS	Former ENPALS Fund	Z



Compared to the Certificazione Unica 2024, new categories have been added, and the assignment of some existing codes has changed.

For those enrolled in the Separate INPS Fund under Article 2, paragraph 26 of Law 335/95, the instructions for filling out points 34 ("Social security contributions payable by the paying entity") and 35 ("Social security contributions payable by the recipient") have also been implemented.

### **Exemption Used**

In the section related to social security data in the Certificazione Unica 2025, a new point 40 has been added, called "Exemption Amount Used." This should include the amount of the exemption deducted from the amounts paid, as indicated in the previous point 4 (e.g., in the case of sports or occasional self-employment services).

### **Data Relating to "Short-Term Rentals"**

The "ordinary" model of the Certificazione Unica 2025 also includes a section for indicating data related to "short-term rental" contracts and the withholdings applied on the corresponding payments.

Article 4 of DL 24.4.2017 no. 50 (converted into Law no. 96/2017), implemented by the Agenzia delle Entrate provision 12.7.2017 no. 132395, introduced a withholding tax on gross payments due for rental contracts of residential properties with a duration not exceeding 30 days, signed from June 1, 2017, by individuals outside the exercise of business activity, including subletting and concessions for use by third parties for compensation by the borrower.

The obligation to apply the withholding tax applies to real estate intermediaries and entities managing online portals that connect people seeking properties with those offering properties for rent, when they collect rents or payments related to the said contracts or intervene in their payment (see also the clarifications provided by the Agenzia delle Entrate circular no. 24 of 12.10.2017).

However, under Article 1, paragraph 595 of Law 178/2020 (2021 Budget Law), starting from the 2021 tax period, the tax regime for short-term rentals is only recognized if no more than four apartments are rented out for each tax period. In other cases, the short-term rental activity, regardless of who carries it out, is presumed to be entrepreneurial in nature under Article 2082 of the Civil Code. These provisions also apply to contracts signed through entities involved in real estate intermediation or those managing online portals connecting people seeking rental properties with those offering apartments for rent.

In the relevant section, the following must be indicated:

- Property details (address and cadastral data);
- Contract duration for the reference year;
- Amount of the payment;
- Withholding applied.

If the payment was received by a non-owner (e.g., in the case of subletting or concessions by a borrower), the corresponding box must be checked.

### **Cadastral Data of the Rented Property**

In the short-term rental section of the "ordinary" model of Certificazione Unica 2025, points 14, 15, 16, 17, and 18 related to the cadastral data of the rented property (urban section or cadastral municipality, sheet, parcel, sub-number) must be completed.

**Indication of the CIN Code**

Starting from Certificazione Unica 2025, a new point 22 has been added to indicate the National Identification Code (CIN) of residential units intended for short-term rentals, under Article 13-ter of DL 145/2023, as established by Article 1, paragraph 78 of Law 207/2024 (2025 Budget Law).

**Aggregate Communication**

Data related to contracts for the same property and signed by the same lessor may also be communicated in aggregate form, indicating in the appropriate box the total number of contracts signed.

For each individual property, the data related to rental contracts must be displayed using the same method, either in aggregate or in analytical form.

**Transmission Deadline**

The electronic transmission of the Certificazioni Uniche 2025 to the Agenzia delle Entrate must generally be completed by March 17, 2025 (since the 16th falls on a Sunday).

**Certificazioni Uniche for Self-Employment Income**

The Certificazioni Uniche 2025 containing only income from self-employment in the exercise of an habitual art or profession must be transmitted electronically to the Agenzia delle Entrate by March 31, 2025 (Article 4, paragraph 6-quinquies of DPR 322/98, as amended by Article 2, paragraph 5 of Legislative Decree 5.8.2024 no. 108).

**Certificazioni Uniche Containing Only Exempt Income or Income Not Reportable via the Pre-filled Tax Return**

The Certificazioni Uniche 2025 containing only exempt income or income that cannot be declared via the pre-filled tax return may be sent by the deadline for filing the Modello 770/2025, i.e., by October 31, 2025.

As stated in the Agenzia delle Entrate resolution 4.3.2024 no. 13, starting from Certificazioni Uniche 2025 for the 2024 tax period, the information contained in Certificazioni Uniche with income that can only be declared via the REDDITI PF form will be routinely used for the preparation of the pre-filled tax return.

The submission by October 31, 2025, may concern, for example, Certificazioni Uniche 2025 for subjects other than individuals regarding commissions or payments made by the condominium for contract work.

However, Certificazioni Uniche 2025 related to the following must be submitted to the Agenzia delle Entrate by the regular deadline of March 17, 2025:

- Income from occasional self-employment or arising from obligations to do, not do, or allow;
- Income from the economic use of intellectual property (copyright and patent rights);
- Profits received by participants in partnerships with only labor contributions;
- Commissions paid to individuals;
- Payments made by the condominium to individuals for contract work;
- "Short-term rentals."

**Electronic Transmission Methods**

The withholding agent must transmit the "ordinary" models of Certificazioni Uniche 2025 to the Agenzia delle Entrate:

- Electronically;
- Directly or through an authorized intermediary (the so-called "cumulative commitment" for sending multiple declarations and communications, under Article 3, paragraph 6-bis of DPR 322/98);
- In compliance with the prescribed technical specifications.

Within the electronic flow ("supply"), it is possible to:

- Send multiple certifications for individual employees and self-employed workers by the same withholding agent;
- Send certifications for different withholding agents by the intermediary.

### **Division of the Electronic Flow**

The electronic flow may be divided by sending, in addition to the cover page and the optional CT section:

- Certifications for data related to employment income and assimilated income;
- Separately, certifications for data related to self-employment income, commissions, various income, and short-term rentals.

Therefore, if multiple professionals are involved in managing the certifications (e.g., labor consultants for employees and accountants for self-employed workers), each of them can transmit the Certificazioni Uniche for their respective areas of responsibility.

Moreover, separate electronic flows may also be sent if only certifications related to employment and assimilated income are involved, if this is easier for the withholding agent.

### **Types of Electronic Submissions**

The submissions may be:

- Ordinary, where the requested data is transmitted;
- Substituting, where a previously sent certification is replaced;
- Cancellation, where the cancellation of a previously transmitted certification is requested.

### **Separation of Substitute and/or Cancellation Submissions**

If the withholding agent or intermediary needs to replace and/or cancel validly accepted certifications, they must send a specific flow containing only the certifications to be replaced and/or canceled.

If the flow contains both ordinary submissions and substituting or cancellation submissions, such a discrepancy will cause the entire communication to be rejected.

### **Software**

To fill out and transmit Certificazioni Uniche 2025 electronically, the Agenzia delle Entrate has made a special software available on its website.

The Agenzia delle Entrate has also provided software to control the Certificazione Unica 2025, which highlights errors or inconsistencies between the data in the model and the technical specifications.

### **Submission Receipt**

The electronic flow is considered submitted on the day the Agenzia delle Entrate completes data

reception.

Proof of submission is provided by a communication from the Agenzia delle Entrate:

- Confirming the receipt of the data;
- Sent electronically to the user who made the submission.

### **3.9 COMMUNICATION OF THE "ELECTRONIC LOCATION" FOR THE RECEIPT OF THE BALANCE DATA OF THE 730 FORMS**

Along with the 2025 Unique Certifications, tax withholding agents must also communicate to the Revenue Agency their "electronic location" (either their own or an authorized intermediary's):

- for receiving communications from the Agency regarding the balances arising from the settlement of the 730 forms (730-4);
- by filling in the "CT section" of the "ordinary" form.

The "CT section" must be filled out by tax withholding agents who have not yet communicated the aforementioned "electronic location" and who submit at least one income certificate for dependent or similar employment, with the relevant tax data filled out.

Instead, the specific "CSO" form (last approved by the Revenue Agency in the provision of 12.3.2019 no. 58168) must be used during the period from April 9 to January 31 of the following year, when the electronic submission of the Unique Certifications with the "CT section" is no longer allowed (see FAQ Revenue Agency 22.5.2024).

#### **Communication of Changes**

In any case, the "CSO" form must be used to communicate subsequent changes, such as the change of the Entratel location, the indication of the intermediary, or modifications to the same (see Revenue Agency Resolution 24.4.2017 no. 51 and Circular Revenue Agency 12.3.2018 no. 4).

### **3.10 SANCTIONING REGIME**

The obligation to submit Unique Certifications electronically to the Revenue Agency is subject to a heavy sanctioning regime aimed at ensuring compliance with deadlines essential for the pre-filing of individual income tax returns.

In case of non-submission, late submission, or incorrect submission of the Unique Certifications, a fine of 100.00 euros for each certification is imposed:

- with no possibility, in the case of multiple violations, to apply the "legal cumulation" under Article 12 of Legislative Decree 472/97;
- with a maximum of 50,000.00 euros per withholding agent.

If the certification is correctly submitted within 60 days after the deadline of March 17, 2025, or March 31, 2025, the fine is reduced to a third, with a maximum of 20,000.00 euros.

#### **3.10.1 Application Scope**

The above sanctions apply to all certifications that must be transmitted to the Revenue Agency, even if they concern types of income that are not relevant for the pre-filing of income tax returns (e.g., commissions paid to subjects other than individuals).

### **3.10.2 Correction within 5 Days**

In cases of incorrect transmission, the penalty does not apply if the replacement or cancellation of the previous certification occurs within 5 days following the deadline.

For this purpose, Circular Revenue Agency 19.2.2015 no. 6 (§ 2.8) clarified that the 5 days are counted from the ordinary deadline, now set for March 16, even if the deadline, falling on a Sunday, is extended to Monday, March 17.

Therefore, to avoid penalties, the submission of corrected certifications must occur by March 21, 2025 (5 days from March 16, 2025, even if the deadline is extended to March 17, 2025).

### **Unique Certifications Relating to Self-Employed Professional Income**

The 2025 Unique Certifications containing only income from self-employment related to habitual professional activity that must be submitted electronically to the Revenue Agency by March 31, 2025, may instead be corrected by April 5, 2025 (see Revenue Agency Provision 15.1.2025 no. 9454, point 7.3).

### **Unique Certifications Containing Only Exempt or Non-Reportable Income via Pre-Filled Tax Return**

Following the intervention of Law 205/2017, which legislated the possibility to submit Unique Certifications containing only exempt or non-reportable income via pre-filled tax returns by the deadline for the 770 form (October 31), it remains unclear whether the 5-day correction period without penalties also applies to these certifications.

From a literal perspective, this provision only applies to the "ordinary" March 16 deadline.

### **3.10.3 File Rejection**

The Revenue Agency provision 15.1.2025 no. 9454 also establishes that, in case of:

- Rejection of the entire file containing the 2025 Unique Certifications, sent by the required deadline, the penalty does not apply if the required party resubmits the file within 5 days following the March 16 or March 31 deadline;
- Rejection of individual 2025 Unique Certifications, sent by the required deadline, the penalty does not apply if the required party resubmits only the corrected certifications within 5 days following the March 16 or March 31 deadline (certifications already accepted should not be resubmitted).

### **Unique Certifications Containing Only Exempt or Non-Reportable Income via Pre-Filled Tax Return**

Literally, the provisions of Revenue Agency provision 15.1.2025 no. 9454 are referred only to the March 16 and March 31 deadlines, even though the provision indicates that, following Law 205/2017, Unique Certifications containing only exempt or non-reportable income can be submitted by the 770 form presentation deadline (October 31).

A clarification on this matter is still required.

### **3.10.4 Voluntary Disclosure**

In Circular 19.2.2015 no. 6 (§ 2.6), the Revenue Agency stated that voluntary disclosure cannot be applied to violations concerning the electronic submission of Unique Certifications, according to Article 13 of Legislative Decree 472/97, as it is incompatible with the timeline established for the pre-filing of the tax return, which must be available to taxpayers by April 30.

However, this position was later disputed, as the exclusion of voluntary disclosure is not provided by law.

In the subsequent Circular 31.5.2024 no. 12 (§ 6), the Revenue Agency explicitly overturned this view, clarifying that voluntary disclosure is allowed if the electronic submission of the omitted or corrected Unique Certification is made after the ordinary deadlines.

## **4 DELIVERY OF THE 2025 UNIQUE CERTIFICATION TO THE TAXPAYER-WITHHELD**

The tax withholding agent must:

- Complete the "simplified" model of the 2025 Unique Certification, according to the instructions approved by the Revenue Agency;
- Provide it to the taxpayer-withheld, along with the relevant information approved by the Revenue Agency.

The "simplified" model of the 2025 Unique Certification, to be provided to the taxpayer-withheld, consists of:

- Data regarding the tax withholding agent and the taxpayer-withheld (employee, freelancer, pensioner, or other recipient of the amounts);
- The part relating to the certification of employment income, similar income, and tax assistance, divided into:
  - Tax data;
  - Social security and welfare data;
  - INAIL insurance data;
  - Annotations;
- The part relating to the certification of self-employment income, commissions, and various incomes;
- The part relating to the certification of income from "short-term rentals" under Article 4 of DL 50/2017;
- The section (not present in the "ordinary" model) for choosing the destination:
  - The 8 per thousand of IRPEF for a recognized religious confession or for the State (for social or humanitarian purposes);



- The 5 per thousand of IRPEF for the support of the non-profit sector, amateur sports associations, protected area managers, cultural heritage and landscape protection bodies, universities, scientific research, health research, or social activities carried out by the municipality of residence;
- The 2 per thousand of IRPEF for financing a political party registered in the national register.

If the 2025 Unique Certification only certifies income from employment and similar income, or only income from self-employment, commissions, and various income, or only compensation paid as a result of "short-term rentals," the withholding agent must provide the taxpayer with only the section of the Unique Certification corresponding to the indicated income types.

#### **4.1 Tax Data Related to Employee and Assimilated Income**

In this section of the "synthetic" model of the 2025 Certificazione Unica, the following must be indicated:

- Data related to income paid in 2024;
- Data regarding the employment relationship;
- Withholdings for IRPEF (personal income tax) and regional and municipal additional taxes;
- Prepayments made in 2024 following the submission of the 730/2024 form, for both the declarant and the spouse;
- Amounts not withheld or credits not refunded following the submission of the 730/2024 form, for both the declarant and the spouse;
- Deductible and deductible expenses;
- Tax deductions and tax credits;
- Data related to "integrative treatment";
- Data related to supplementary pensions;
- Data related to "cross-border" workers and exempt income;
- Data related to fringe benefits, such as non-cash benefits and reimbursements for certain expenses;
- Income subject to withholding tax;
- Income paid by other entities (e.g., in case of year-end adjustments or extraordinary transactions);
- Data related to income subject to separate taxation (e.g., TFR, severance pay, pension fund capital benefits, compensations for previous years, etc.); the substitute tax on TFR revaluation accrued during the year must also be indicated, regardless of the termination of the employment relationship;
- Data related to bonuses or participation in company profits, subject to a 5% substitute tax;
- Data related to tips and additional payments for healthcare workers, subject to a substitute tax;
- Data related to dependents, even if they do not meet the conditions for receiving IRPEF family load deductions (e.g., dependent children under 21 years old) or expenses incurred for the benefit of fiscally dependent family members; the inclusion of the fiscal code of the non-fiscally dependent spouse is optional; for "spouse," this also includes any party in a civil union between same-sex persons;
- Data related to reimbursements for certain goods and services not subject to taxation under art. 51 para. 2 of the TUIR, as part of the so-called "company welfare";
- Data related to the thirteenth-month salary (the so-called "Christmas bonus");
- Data related to taxpayers residing in Campione d'Italia;
- Data related to employees or assimilated workers in the sports sector.

#### **4.2 Contribution Data for INPS and Other Entities, and INAIL Insurance Data**

The part of the "synthetic" model of the Certificazione Unica 2025 related to contribution data for INPS and other entities, as well as INAIL insurance data, is identical to the "ordinary" model (see previous §§ 3.2, 3.3, and 3.4).

#### **4.3 Data Related to Self-Employment Income, Commissions, and Other Income**

In the "synthetic" model of the Certificazione Unica 2025, the following data related to self-employment income, commissions, and other types of income must be indicated, similar to the "ordinary" model (see previous § 3.5):

- Type of income based on the prescribed causes;
- Gross amount paid;
- Amounts not subject to withholding due to a conventional regime and other non-withheld sums;
- Taxable income;
- Prepayments or tax withholdings made, as well as withholdings suspended due to exceptional events;
- Data related to regional and municipal IRPEF additional taxes (withheld as prepayments or tax payments or suspended);
- Reimbursed expenses;
- Social security contributions borne by the payer or recipient;
- Sums liquidated following third-party garnishment;
- Sums paid as expropriation indemnity, other indemnities, and interest.

Similar to the "ordinary" model, the "synthetic" model of the Certificazione Unica 2025 also includes the indication of sums returned to the payer, net of withheld amounts, as established by Article 150 of DL 34/2020, which are not deductible expenses.

Unlike the "ordinary" model, the following sections are not included:

- Sums paid in the case of bankruptcy (judicial liquidation) or compulsory administrative liquidation;
- Income paid by other entities;
- Data related to specific cases involving extraordinary transactions.

#### **Code of Relationship Type**

Also, in the "synthetic" model of the Certificazione Unica 2025, in the section concerning social security data, a new point 31, named "Relationship Type," has been included, where the relationship type code indicated in the Uniemens flow for contributions paid to the INPS separate management (ex L. 335/95) should be indicated.

#### **Franchise Used**

Similarly, in the "synthetic" model of the Certificazione Unica 2025, a new point 40, called "Franchise Used," has been added, where the amount of the franchise deducted from the sums paid (e.g., for sports services or occasional self-employment) should be inserted.

#### **4.4 Data Related to "Short-Term Rentals"**

In the "synthetic" model of the Certificazione Unica 2025, there is also a section for indicating data related to short-term rental contracts and the withholdings on the related payments, as per Article 4 of DL 50/2017.

## Property Details

In the short-term rental section of the "synthetic" model of the Certificazione Unica 2025, unlike the "ordinary" model, points 14, 15, 16, 17, and 18 for indicating the cadastral data of the rented property (urban section or cadastral municipality, sheet, parcel, sub) are not present.

## Identification Code (CIN)

The "synthetic" model of the Certificazione Unica 2025 includes a new point 22, where the national identification code (CIN) of residential properties for short-term rentals should be indicated, as per Article 13-ter of DL 145/2023, in accordance with Article 1, para. 78 of L. 30.12.2024 n. 207 (2025 Budget Law).

## 4.5 Signature of the Tax Withholding Agent

The tax withholding agent can sign the Certificazione Unica 2025 using automated processing systems.

## 4.6 Delivery Deadline

Tax withholding agents must deliver the Certificazione Unica 2025 to the taxpayers by March 17, 2025 (since March 16 falls on a Sunday).

## 4.7 Delivery Methods

Tax withholding agents, instead of delivering the Certificazione Unica 2025 in paper format, may transmit it electronically to the taxpayer, provided that the taxpayer:

- Has the ability to access the certification and materialize it for subsequent compliance;
- Is equipped with the necessary tools to receive and print the electronically issued certification.

This method is excluded if:

- The certification must be issued to heirs of a deceased person;
- The employee has terminated their employment.

## 4.8 Issuance of a New Certificate for 2024

If the tax withholding agent has already issued the certificate for the income paid in 2024 before the approval of the Certificazione Unica 2025 (e.g., Certificazione Unica 2024 following the termination of the employment relationship last year), the new Certificazione Unica 2025 must be issued, including the previously certified data, replacing the already issued certificate, by the deadline of March 17, 2025.

## 4.9 Issuance of a Different Certificate After Submission to the Tax Agency

If the tax withholding agent issues a different Certificazione Unica 2025 from the one sent to the Tax Agency, they must inform the taxpayer that, if they wish to use the pre-filled tax return provided by the Tax Agency, they must:

- Verify the data provided by the issued Certificazione Unica;
- Modify the content of the pre-filled tax return.

## 4.10 Issuance of a Certificate for 2025

The Certificazione Unica 2025, for 2024, can also be used to certify data for the year 2025, until a new certificate is approved. In this case, references to the years 2024 and 2025 in the Certificazione Unica 2025 and its related instructions should be understood as referring to subsequent periods.

This applies, for example, in the case of issuing a certificate following the termination of the employment relationship in 2025, within 12 days from the employee's request.

#### **4.11 Sanctions for Omitting, Inaccurate, or Late Delivery of the Certificate**

According to the Tax Administration, failure to provide, late, incomplete, or inaccurate delivery of the certificate to the taxpayer by the tax withholding agent is subject to an administrative fine ranging from 250.00 to 2,000.00 euros (under Article 11, para. 1 letter a of DLgs. 471/97).

However, it is considered that if the certificate is issued after the set deadline, but the delay does not hinder the taxpayer's declaration obligations, does not obstruct control activities, and does not affect the determination of the taxable base and tax payment, the violation is considered "merely formal" and thus not subject to a penalty.