

## JANUARY 2025: NEWS

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## FEBRUARY 2025: MAIN OBLIGATIONS

## **ELECTRONIC INVOICING – REGULARIZATION OF OMITTED OR IRREGULAR INVOICING – UPDATE OF TECHNICAL SPECIFICATIONS**

With the publication on January 31, 2025, of the new version of the electronic invoicing technical specifications (version 1.9), the Italian Revenue Agency has introduced significant changes, effective from April 1, 2025. These updates also pertain to the regularization of omitted or irregular invoicing, which the purchaser or client must carry out under Article 6, paragraph 8 of Legislative Decree 471/97.

### **1.1 REGULARIZATION BY THE PURCHASER OR CLIENT WITH CODE TD29**

Version 1.9 of the electronic invoicing technical specifications introduces the new document type code “TD29” for communications that the purchaser or client is required to submit in case of omitted or irregular invoicing by the supplier or service provider. This prevents the penalties set out in Article 6, paragraph 8 of Legislative Decree 471/97 and will be applicable from April 1, 2025.

From the same date, the description of code “TD20” will be updated. This code will continue to be used in cases of omitted or irregular invoicing by the supplier or service provider for transactions subject to reverse charge (Article 6, paragraph 9-bis of Legislative Decree 471/97) or in cases under Article 46, paragraph 5 of Legislative Decree 331/93 and similar situations (e.g., when, in an intra-EU purchase, the purchaser has not received the invoice by the second month following the transaction).

The following error codes “00471”, “00473”, and “00475” will also be updated to address specific issues in XML files containing the “TD29” code:

- The supplier/service provider is the same as the purchaser/client;
- The <IdPaese> element of the supplier/service provider contains a value other than “IT”;
- The VAT number of the purchaser/client is missing.

### **1.2 OTHER UPDATES**

Additional updates in version 1.9 of the electronic invoicing technical specifications include:

- The introduction of the fiscal regime code “RF20” to identify the new cross-border VAT exemption regime (under Title V-ter of Presidential Decree 633/72);
- The removal of the €400 limit for simplified invoices (Article 21-bis of Presidential Decree 633/72 and Ministerial Decree of May 10, 2019) when the supplier/service provider is under the flat-rate regime or the aforementioned cross-border VAT exemption regime;
- The update of value codes for diesel or fuel sales invoices, in accordance with the new reference coding for energy products “TA13” published on the website of the Customs and Monopolies Agency.

## **PENALTY RELIEF REGIME – PAYMENT OF SUBSTITUTE TAX – TRANSPARENT TAX REGIME ENTITIES**

In Resolution No. 1 of January 9, 2025, the Italian Revenue Agency addressed the payment of the substitute tax on direct taxes and related surcharges by companies and associations under the transparent tax regime (Articles 5, 115, or 116 of the Italian Income Tax Code – TUIR). This payment is linked to the 2018-2022 penalty relief regime, supplementing the provisions of Measure No. 403886 of November 4, 2024, and Article 2-quater, paragraph 8 of Decree-Law 113/2024.

## 2.1 ELIGIBLE SUBJECTS

The 2018-2022 penalty relief regime applies to ISA taxpayers who joined the biennial preventive agreement by October 31, 2024, or by the extended deadline of December 12, 2024, and who applied the synthetic tax reliability indices for the 2018-2022 tax periods (except in specific cases).

## 2.2 SUBSTITUTE TAX

By paying a substitute tax on IRPEF/IRES, surcharges, and IRAP, the benefit of joining the amnesty consists of protection from income adjustments under Article 39 of Presidential Decree 600/73 and VAT adjustments under Article 54, paragraph 2, second sentence of Presidential Decree 633/72 for the years 2018, 2019, 2020, 2021, and 2022.

The option to adopt this regime is exercised annually through the submission of the F24 form for the first of 24 installments or the single installment of the substitute taxes.

## 2.3 TRANSPARENT COMPANIES AND ASSOCIATIONS

In practice, the payment process has raised some application issues in recent months due to the Revenue Agency's decision to require substitute tax payments to be made pro rata by individual partners and members rather than by the company or association under the transparent regime. However, this requirement was partially revised by the final sentence of Article 2-quater, paragraph 8 of Decree-Law 113/2024, introduced during the conversion of Decree-Law 155/2024, which allowed direct payment of the substitute tax by the company or association.

## 2.4 PAYMENT BY INDIVIDUAL PARTNERS OR MEMBERS

If the substitute tax is paid pro rata by individual partners, Resolution No. 1/2025 requires the F24 form to include:

- The tax code and personal details of the individual making the payment, in the appropriate fields;
- The tax code of the company or association, in the field "Tax Code of the Co-obligor, Heir, Guardian, or Bankruptcy Trustee";
- Code "73", renamed "Taxpayer - Company," in the "Identification Code" field.

## 2.5 PAYMENT BY THE TRANSPARENT COMPANY OR ASSOCIATION

The Revenue Agency clarifies that when the substitute tax on direct taxes and related surcharges is paid directly by the transparent company or association, in accordance with Article 2-quater, paragraph 8 of Decree-Law 113/2024, the tax code "4075" must be used "regardless of the company's ownership structure." The payment must also cover the entire amount due by the company or association, even if made in installments.

## INHERITANCE TAX – SELF-ASSESSMENT PAYMENT – TAX CODES

With Resolution No. 2 of January 10, 2025, the Italian Revenue Agency established (or renamed) the tax codes to be used for the self-assessment payment of inheritance tax, following the changes introduced by Legislative Decree No. 139 of September 18, 2024.

## 3.1 INTRODUCTION OF INHERITANCE TAX SELF-ASSESSMENT

For successions opened from January 1, 2025 (Article 9, paragraph 3 of Legislative Decree 139/2024), under the revised Articles 27 and 33 of Legislative Decree 346/90, inheritance tax (in addition to mortgage and cadastral taxes) must be self-assessed by taxpayers.

Article 27, paragraph 2 of Legislative Decree 346/90 states that inheritance tax “is assessed by the obligated taxpayers based on the inheritance declaration under Article 33.” Moreover, Article 33, as amended, establishes that “the obligated taxpayers self-assess the tax based on the inheritance declaration” and clarifies that “if a higher tax amount is due, the tax office will issue a notice of assessment within two years from the submission date of the inheritance declaration, requiring payment within sixty days.”

The new Article 37 of Legislative Decree 346/90 specifies that “the taxpayer must pay the self-assessed tax [...] within ninety days from the inheritance declaration deadline.”

Finally, Article 38 of Legislative Decree 346/90 allows for installment payments, up to a maximum of 12 quarterly installments.

### 3.2 SELF-ASSESSMENT PROCEDURE

In practice, due to the reform, for successions opened from 01.01.2025, the application of inheritance tax follows this sequence:

- Within 12 months from the opening of the succession, the inheritance declaration must be submitted (no changes apply here);
- If real estate is included in the inherited assets, the self-assessment of mortgage and cadastral taxes is required (again, no changes);
- Within 90 days from the deadline for submitting the declaration, inheritance tax must be self-assessed based on the declaration (or at least 20% must be paid upfront, with the remainder payable in installments);
- Within 2 years from the submission of the inheritance declaration, following a review of the self-assessment, the Revenue Agency notifies any additional tax due;
- Within 60 days from the notification, the taxpayer must pay the tax, interest, and penalties stated in the notice of assessment.

### 3.3 NEW TAX CODES

The new self-assessment method has necessitated the establishment of new tax codes and the renaming of pre-existing codes, as outlined in the Revenue Agency resolution 2/2025.

Specifically, the tax codes to be used for the various phases of inheritance tax payment following Legislative Decree 139/2024 have been defined.

#### Payment of self-assessed amounts upon inheritance declaration submission

For the payment of amounts due when submitting the inheritance declaration and self-assessing the tax, the following tax codes must be used:

- **“1539”** – “Inheritance - Inheritance Tax - Self-assessment”;
- **“1635”** – “Inheritance - Inheritance Tax - Installment Payment Interest.”

These codes must be entered in the "Erario" section of the F24 form, specifying:

- In the “reference year” field, the year of death (in “YYYY” format);
- In the "Taxpayer" section, the heir's tax code and personal data;

- In the "Co-obligor's, heir's, parent's, guardian's, or bankruptcy trustee's tax code" field, the deceased's tax code;
- In the "Identification Code" field, the code **"08"**.

Regarding tax code **"1539"**, the Revenue Agency specifies that:

- The "installment/region/province/month ref." field must always be filled in the format "NNRR" (where "NN" represents the installment number and "RR" the total number of installments; for a lump-sum payment, the field should be filled with "0101");
- If the taxpayer opts for installment payments:
  - For the initial 20% payment, the "installment/region/province/month ref." field is filled with "0101";
  - For the remaining amount payable in installments, each installment will have its respective number (e.g., "01", "02", "03", etc.), followed by the total number of installments, which may be **"08"** or up to **"12"** (if the total amount due exceeds €20,000).

### Payment of penalties in case of voluntary disclosure

In case of voluntary disclosure, the following codes apply for penalties:

- **"1549"** – "Inheritance - Late submission of inheritance declaration - Voluntary disclosure penalty - Inheritance tax - Art. 13, Legislative Decree 472/1997";
- **"1535"** – "Inheritance - Voluntary disclosure penalty - Mortgage and cadastral taxes and inheritance tax - Art. 13, Legislative Decree 472/1997."

For interest, the existing tax code **"1537"** – "Inheritance - Voluntary disclosure interest - Art. 13, Legislative Decree 472/1997" is used.

### Payment of amounts assessed by the Revenue Agency

For amounts due following a tax assessment notice issued by the Revenue Agency, the F24 form must include the following tax codes:

- **"A139"** – "Inheritance - Inheritance tax penalty - Assessment notice - Art. 33, paragraph 3, of the Unified Inheritance Tax Code (TUS)";
- **"A150"** – "Inheritance - Penalty for late submission of inheritance declaration - Assessment notice - Art. 50 of the TUS."

For the payment of notification costs for official documents, the existing tax code **"9400"** – "Notification costs for tax-related documents" is used.

Interest due following tax assessments must be paid using the existing tax code **"A152"** – "Inheritance - Interest - Tax assessment notice."

In the F24 form fields "office code," "act code," and "reference year," the details from the official notice must be entered.

### Payment of fees for mortgage and cadastral services

The following tax codes for mortgage and cadastral service fees have been renamed:

- **"1532"** – "Inheritance - Fees for mortgage and cadastral services";

- “**1567**” – “Public Deeds - Fees for mortgage and cadastral services”;
- “**A142**” – “Public Deeds - Inheritance - Fees for mortgage and cadastral services - Amounts assessed by the office.”

#### **4 PRE-FILLED VAT DOCUMENTS - EXTENSION OF THE ONLINE ASSISTANCE PILOT PROGRAM FOR 2025**

With provision no. 21477 of 28.01.2025, the Revenue Agency extended the pilot period for the online assistance program that provides pre-filled VAT documents (registers, periodic settlement communications, and the annual VAT return) to transactions carried out in 2025.

##### **4.1 EXTENSION TO 2025**

The online assistance program, which allows the Revenue Agency to prepare pre-filled VAT documents, is extended to 2025 without changes to its scope.

However, provision no. 21477 of 28.01.2025 allows taxpayers with more than **1,000** monthly transactions (previous limit) but not exceeding **2,000** (new threshold) to access features for viewing, modifying, and integrating monthly VAT registers.

##### **4.2 "AUTOMATIC DOWNLOAD" FUNCTION FOR DOCUMENTS**

In 2025, the "**automatic download**" function will be extended to the annual VAT return using **machine-to-machine application cooperation services**.

This feature, already available for electronic invoice files, VAT registers, and periodic VAT settlement communications (LIPE), facilitates system integration, allowing taxpayers and their intermediaries to acquire pre-filled data into their management systems or compare them with their own records.

To assess the adoption of this new service, the Revenue Agency decided to extend the pilot phase for another year.

#### **5 TAX DEDUCTIONS FOR "CONSTRUCTION WORKS" - DISCOUNT/TRANSFER OPTION - ADDITIONAL CONDITIONS INTRODUCED BY DECREE-LAW 39/2024 - CLARIFICATIONS**

Regarding the **tax credit transfer and discount options** for construction-related deductions (pursuant to Art. 121 of Decree-Law 34/2020), the Revenue Agency's response to ruling request no. 15 of 28.01.2025 clarified:

- The interpretation of Art. 1, paragraph 5 of Decree-Law 39/2024;
- The extension of the "interpretative rule" concerning the **irrelevance of subjective and objective variations to the building permit**.

#### **6 TAX CREDIT FOR 2024 INVESTMENTS IN THE SINGLE SEZ (SPECIAL ECONOMIC ZONE) FOR SOUTHERN ITALY - FULL USE THROUGH OFFSETTING - NEW TAX CODE**

A tax credit was granted to companies in the **agriculture, fishing, and aquaculture sectors** for investments made in the **Southern Italy Special Economic Zone (SEZ)** between 16.05.2024 and 15.11.2024.

With:

- **Provision no. 20152 of 27.01.2025**, the Revenue Agency determined the effective percentage of the tax credit available;



- **Resolution no. 6 of 24.01.2025**, the Revenue Agency established the tax code for using the credit via offsetting in the F24 form.

### 6.1 FULL USE OF THE REQUESTED TAX CREDIT

Considering that the total amount of requested tax credits resulting from valid communications, in the absence of renunciation, was less than the allocated financial resources (totaling more than 100 million euros), the tax credit actually usable by each beneficiary is equal to 100% of the amount requested in the application, rounding the result to the nearest euro.

Each beneficiary can view the amount of the benefit available for offsetting through their "Tax Drawer," accessible from the reserved area of the Revenue Agency's website.

### 6.2 TAX CODE

For the use of the tax credit under consideration in compensation via the F24 form, pursuant to Article 17 of Legislative Decree 241/97, the tax code "7035" has been established, called "Tax credit for investments in the unique ZES - companies active in the primary production of agricultural products and in the forestry, fishing, and aquaculture sectors - Article 16-bis of Decree-Law 124 of September 19, 2023."

The F24 form must be submitted exclusively through the online services provided by the Revenue Agency, under penalty of refusal of the payment operation.

### 6.3 COMPLETION OF THE F24 FORM

When completing the F24 form:

- The above-mentioned tax code must be displayed in the "Erario" section, in the column "Amounts to be offset," or, in cases where the taxpayer must return the benefit, in the column "Amounts to be paid";
- In the "year of reference" field, the year in which the costs were incurred must be indicated in the format "AAAA."

## 7 TAX CREDITS FOR INVESTMENTS IN THE UNIQUE ZES FOR THE SOUTH - EXTENSION TO 2025 - APPROVAL OF COMMUNICATION MODELS

With the provisions of January 31, 2025, nos. 25972 and 25986, the Revenue Agency approved the communication models and related instructions for tax credits related to investments in the Special Economic Zone (ZES) Unica for the South, pursuant to Articles 16 and 16-bis of Decree-Law 124/2023, extended to 2025 by Law 207/2024 (2025 Budget Law), also defining the transmission methods and deadlines.

### 7.1 "GENERAL" TAX CREDIT

Regarding the tax credit for investments in the unique ZES for the South under Article 16 of Decree-Law 124/2023, extended for investments from January 1, 2025, to November 15, 2025, by Article 1, paragraphs 485-491 of Law 207/2024, the Revenue Agency's provision of January 31, 2025, no. 25972 stipulates that:

- The communication for using the tax credit must be submitted from March 31, 2025, to May 30, 2025, using the software "ZESUNICA2025" (available on the Revenue Agency's website);
- The supplementary communication, which must be used by businesses that have submitted the communication to access the tax credit to confirm, under penalty of losing the benefit, that the investments indicated have been completed by the deadline of November 15, 2025, must be submitted from November 18, 2025, to December 2, 2025, using the software "ZESUNICAINTEGRATIVA2025" (also available on the Revenue Agency's website).

## 7.2 CONTINUES: TAX CREDIT FOR THE AGRICULTURAL AND FISHING SECTORS

Regarding the tax credit for investments in the unique ZES for the South specific to the agricultural, fishing, and aquaculture sectors under Article 16-bis of Decree-Law 124/2023, extended for investments from January 1, 2025, to November 15, 2025, by Article 1, paragraphs 544-546 of Law 207/2024, the Revenue Agency's provision of January 31, 2025, no. 25986 specifies that:

- The communication for using the tax credit must be submitted from March 31, 2025, to May 30, 2025, using the software "ZES UNICA AGRICOLA 2025" (available on the Revenue Agency's website);
- The supplementary communication, which must be used by businesses that have submitted the communication to access the tax credit to confirm, under penalty of losing the benefit, that the investments indicated have been completed by the deadline of November 15, 2025, must be submitted from November 20, 2025, to December 2, 2025, using the software "ZES UNICA AGRICOLA INTEGRATIVA 2025" (also available on the Revenue Agency's website).

## 8 AMOUNT PAID TO EMPLOYEES FOR "TAX BURDEN REDUCTION" - RECOVERY IN COMPENSATION THROUGH THE F24 FORM BY THE TAX WITHHOLDER - TAX CODES

With resolution no. 9 of January 31, 2025, the Revenue Agency defined the methods for recovery in compensation via the F24 form, pursuant to Article 17 of Legislative Decree 241/97, by tax withholders, of the credit arising from the sum (or bonus) granted to employees as provided by Article 1, paragraphs 4-9 of Law 30.12.2024, no. 207 (2025 Budget Law) for the reduction of the so-called "tax wedge."

### 8.1 NEW BONUS FOR "TAX WEDGE" REDUCTION

Starting in 2025, for the reduction of the so-called "tax wedge," the 2025 Budget Law introduced a new bonus for workers:

- Holders of employment income as per Article 49 of the TUIR (excluding income from pensions and similar allowances);
- With a total income not exceeding 20,000.00 euros.

#### Bonus Calculation

The bonus is determined by applying the following percentage to the employment income:

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

#### Recognition of the Bonus

The bonus is automatically recognized by the employer when the salary is paid, without the need for a request from the employee.

#### Tax Regime for the Bonus

The bonus paid does not contribute to the employee's taxable income.

#### Recovery of Ineligible Bonus

At the time of final settlement, the employer must verify the eligibility of the bonus and recover the corresponding amount if it was not due.

## 8.2 TAX CODES FOR THE RECOVERY OF THE PAID BONUS IN COMPENSATION

Tax withholders recover the bonus paid to employees by using the corresponding credit in compensation via the F24 form, pursuant to Article 17 of Legislative Decree 241/97.



For this purpose, the following tax codes must be used, as established by the Revenue Agency's resolution no. 9 of January 31, 2025:

- For the F24 form, the tax code "1704" called "Credit accumulated by tax withholders for granting to employees the sum provided by Article 1, paragraph 4, of Law 30 December 2024, no. 207";
- For the F24 Public Entities form (F24 EP), the tax code "175E," also called "Credit accumulated by tax withholders for granting to employees the sum provided by Article 1, paragraph 4, of Law 30 December 2024, no. 207."

### 8.3 HOW TO COMPLETE F24 AND F24 EP FORMS

When completing the F24 form:

- The tax code "1704" should be displayed in the "Erario" section in the "Amounts to be offset" column, or, in cases where the tax withholder must return the amount already paid and later recovered from the employee, in the "Amounts to be paid" column;
- In the fields "rate/reg/prov/month reference" and "year of reference," the month and year of the payment or recovery should be indicated in the formats "00MM" and "AAAA."

#### F24 EP Form

When completing the F24 Public Entities form (F24 EP):

- The tax code "175E" should be displayed in the "Erario" section (value F) in the "Amounts to be offset" column, or, in cases where the tax withholder must return the amount already paid and later recovered from the employee, in the "Amounts to be paid" column;
- In the "reference A" and "reference B" fields, the month and year of payment or recovery should be indicated in the formats "00MM" and "AAAA."

### 9 FRINGE BENEFIT - PROVIDED THROUGH A DEDICATED DEBIT CARD

In its response to request no. 5 on January 15, 2025, the Revenue Agency affirmed that fringe benefits can be provided to employees through a debit card assigned exclusively for this purpose, falling under the documents of legitimacy as per Article 51, paragraph 3-bis of the TUIR and Article 6 of DM 25.3.2016.

#### 9.1 COMBINED VOUCHER

According to Article 51, paragraph 3-bis of the TUIR, "The provision of goods, services, works, and services by the employer may occur through documents of legitimacy, in paper or electronic format, showing a nominal value."

#### 9.2 CHARACTERISTICS OF THE CARD

In this case, the debit card:

- Can only be used by employees to access the assigned fringe benefits (goods and services) provided by the employer, within the allocated budget;
- Is non-monetizable and/or convertible (even partially) into money;
- Is personal, used only by the employee, with a PIN or biometric recognition;
- Is usable only at businesses identified by beneficiaries on the digital platform.

### 10 FRINGE BENEFIT - SUBSTITUTE DECLARATION TO PROVE HOUSEHOLD UTILITY EXPENSES - RELEASE METHODS

In its response to request no. 17 on January 30, 2025, the Revenue Agency clarified that the substitute declaration proving household utility expenses for fringe benefits under Article 51, paragraph 3 of the TUIR can be acquired by the employer with the employee's original signature and a copy of the identity document of the signatory, without the need for authentication of the signature.

## **11. IMPATRIATE REGIME AND INCENTIVES FOR TEACHERS AND RESEARCHERS - CUMULABILITY**

The Revenue Agency, in its response to request for clarification 28.1.2025 No. 16, has clearly addressed the issue of the cumulation, within the same tax period, of tax benefits related to the transfer of individuals to Italy.

### **11.1 LEGAL FRAMEWORK AND REFERENCE PRACTICE**

With reference to the old regime for impatriates, as provided for in Article 16 of Legislative Decree 147/2015 (still applicable to individuals who transferred their residence to Italy by 31.12.2023), Article 2 of Ministerial Decree 26.5.2016 (containing the related implementing provisions) established that the benefit was not compatible with the simultaneous enjoyment of the incentives for teachers and researchers provided by Article 44 of Decree-Law 78/2010.

Additionally, Article 1, paragraph 154 of Law 232/2016 established that the regime for new residents under Article 24-bis of the TUIR (Consolidated Income Tax Act) was not cumulative with either the impatriate benefits (specifically mentioning Article 16 of Legislative Decree 147/2015) or those for teachers and researchers.

In this legal context, Circular of the Revenue Agency 23.5.2017 No. 17 (Part IV, §§ 1 and 2) stated that it was not possible to simultaneously benefit from two incentives. However, it is possible, according to the same interpretation, to benefit from one incentive for one or more years and from the other for the remaining years, provided that the objective and subjective requirements of the respective laws are met (a principle reiterated in the response to request for clarification 159/2024).

### **11.2 CUMULABILITY UNDER THE NEW IMPATRIATE REGIME**

The new impatriate regime, no longer provided for under Article 16 of Legislative Decree 147/2015 (which is still in effect for those who entered the transitional regime) but under Article 5 of Legislative Decree 209/2023, does not include explicit restrictions on cumulation.

In this changed legal context, the Revenue Agency, in its response to request for clarification 16/2025, affirmed that the various tax incentives provided for taxpayers returning to Italy can be enjoyed simultaneously by the same person, for the same tax period, provided all legal requirements are met.

The specific case involves an individual who transferred to Italy in the 2025 tax period to start a self-employed activity (dentist) while holding a position as an associate professor at an Italian university. The Agency clarified that the individual, who returned to Italy in 2025, can, starting from the same year, benefit from the new impatriate regime (50% tax exemption) for their self-employed activity as a dentist and, for their activity as a university professor (whether it generates dependent or self-employed income is unspecified), benefit from the incentives for teachers and researchers (90% tax exemption).

### **11.3 GENERAL RELEVANCE OF THE NEW APPROACH**

The principle stated by the Revenue Agency seems to have general applicability, meaning it should apply even in the context of new impatriates and new residents (Article 24-bis of the TUIR), since Article 1, paragraph 154 of Law 232/2016 explicitly prescribes incompatibility with the repealed Article 16 of Legislative Decree 147/2015, without updating the legal reference to Article 5 of Legislative Decree 209/2023.

A different situation applies regarding the relationship between the new resident regime and incentives for teachers and researchers, as Article 1, paragraph 154 continues to prohibit their cumulation.

### **11.4 PERSONS RETURNED TO ITALY IN 2024**

The principle expressed in the response to request for clarification 16/2025 also applies to individuals who returned to Italy in 2024 and engaged in two activities and, not relying on such flexibility from the Revenue Agency, applied for one of the transfer-related incentives (e.g., the impatriate workers' incentive, which has a broader scope), while potentially being eligible for the parallel incentive for income from teaching and research activities. These individuals could, based on the new guidelines, claim the second, more favorable incentive in the 2025 Income Tax return.

## 12. PRE-FILLED INCOME TAX RETURNS - EXTENSION TO REVENUES FROM RENEWABLE ENERGY SALES

For the purposes of processing pre-filled income tax returns (forms 730 and INCOME TAX PF), Ministerial Decree 21.1.2025, published in the Official Gazette on 29.1.2025 No. 23, has established the telematic submission of data related to revenues from the sale of energy produced in excess from the use of renewable energy plants (e.g., photovoltaic).

### 12.1 OBLIGATED PARTY

The new data communication must be made by the Energy Services Manager (GSE).

### 12.2 REVENUES AFFECTED

The data communicated by the GSE to the Revenue Agency concerns:

- The amount of revenues provided in the previous calendar year to the individual or condominium, under the "Net Metering" service, resulting from the sale of energy produced by a renewable energy plant with a power of up to 20 kW, built to meet the needs of a residence or condominium, which exceeds private consumption;
- The amount of revenues provided in the previous calendar year to the individual or condominium, other than those recognized for the "Net Metering" service, resulting from the sale of energy produced by a renewable energy plant with a power of up to 20 kW, built to meet the needs of a residence or condominium, which exceeds private consumption.

These revenues are considered "miscellaneous income" under Article 67, paragraph 1, letter i) of the TUIR (income from non-regular commercial activities) and must therefore be reported in the income tax return.

### 12.3 EFFECTIVE DATE

The new data communications will be made:

- Regarding revenues from the "Net Metering" service:
  - Starting from data relating to 2024 if the recipient is an individual;
  - Starting from data relating to 2025 if the recipient is a condominium;
- Regarding revenues other than those from the "Net Metering" service, starting from data relating to 2025.

### 12.4 COMMUNICATION MODALITIES AND DEADLINE

The data regarding these revenues must be submitted:

- By March 16 of the following year, i.e., by March 17, 2025 (since the 16th falls on a Sunday), for revenues provided in 2024 to individuals under the "Net Metering" service;
- Telematically, according to the technical specifications and operational procedures that will be defined by a subsequent provision of the Revenue Agency.

## 13. SUBJECTS REGISTERED WITH THE SEPARATE INPS MANAGEMENT EX LAW 335/95 - CONTRIBUTION RATES FOR 2025

With Circular 30.1.2025 No. 27, INPS has indicated the contribution rates and income values to be used for calculating the contributions due in 2025 by individuals registered with the Separate Management under Article 2, paragraph 26 of Law 335/95.

### 13.1 CONTRIBUTION RATES FOR COLLABORATORS AND SIMILAR SUBJECTS

For collaborators and similar figures exclusively registered with the INPS Separate Management and not retired, the social security contribution rate is 33%.

This value must be increased by:

- An additional 0.72% contribution rate for funding maternity protection, family allowances, and sickness;
- An additional contribution rate of 1.31% for funding the DIS-COLL unemployment benefit, which, from 1.1.2022, is due at the same rate as the NASPI benefit (Article 1, paragraph 223 of Law 234/2021).

Therefore, the total contribution rates for 2025 are:

- 35.03% with additional DIS-COLL contribution;
- 33.72% without additional DIS-COLL contribution (e.g., for door-to-door sellers and occasional self-employed workers).

### **Sports Collaborators**

Registration with the INPS Separate Management is also required for workers holding coordinated and continuous collaboration contracts in the amateur sports sector (Articles 35 and 37 of Legislative Decree 36/2021).

If these subjects are not covered by other mandatory social security schemes or do not have direct pensions, the contribution rate for social security is:

- 25%;
- This applies after compensation exceeds 5,000 euros annually.

Additionally, under Article 35, paragraph 8-ter of Legislative Decree 36/2021, until 31.12.2027, the contribution due will be calculated on 50% of the contribution base.

The 0.72% (for maternity, family allowances, and sickness) and 1.31% (for DIS-COLL) contributions, totaling 2.03%, will be calculated on the full compensation, excluding the 5,000 euros annual exemption.

### **Pensioned or Socially Insured Subjects**

For collaborators and similar subjects who are pensioned or insured under other mandatory social security schemes, the contribution rate for 2025 will remain at 24%.

The 24% rate also applies to these workers in the amateur sports sector, if they are insured under other mandatory social security schemes or are direct pension holders (while maintaining the 5,000 euros exemption and the 50% reduction of the contribution base).

### **13.2 Contribution Rates for Professionals**

With reference to self-employed workers who are VAT holders, registered with the INPS Separate Management, and not enrolled in other mandatory pension schemes nor pensioners, the following are confirmed:

- The pension contribution rate is 25%;
- An additional contribution rate of 0.72% for the funding of maternity, family allowances, and illness benefits;
- An additional contribution rate of 0.35% for the financing of the extraordinary income and operational continuity allowance (ISCRO), as established by Art. 1, par. 154 of Law 213/2023.

The total contribution rate due for 2025 is therefore 26.07%, the same as for 2024.

### **Amateur Sports Sector Professionals**

With regard to professionals in the amateur sports sector who are not covered by other forms of mandatory pension schemes, nor receiving a direct pension:

- The pension contribution rate is set at 25%, calculated on 50% of the fees (until 2027) net of the €5,000 annual exemption;

- An additional contribution rate of 1.07% (for illness, maternity, and ISCRO), calculated on the total fees net of the €5,000 annual exemption.

### **Pensioners or Insured Persons under Other Mandatory Pension Schemes**

For professionals receiving a pension or insured under other mandatory pension schemes, the 24% pension contribution rate continues to apply in 2025.

The 24% rate is also applicable to professionals in the amateur sports sector who are insured under other mandatory pension schemes or receiving a direct pension, calculated on 50% of the fees (until 2027), net of the €5,000 annual exemption.

### **13.3 Income Cap for 2025**

The income cap for 2025, above which no further contributions are due to the INPS Separate Management, is €120,607 (compared to €119,650 for 2024).

### **13.4 Income Minimum for 2025**

The income minimum for 2025, for the purpose of accrediting the full year of contribution, is €18,555 (compared to €18,415 for 2024).

## **14 Substitute Tax on Overtime Pay for Nurses - Payment with Model F24 - Tax Codes**

With resolution 31.1.2025 no. 7, the Revenue Agency established the procedures for the payment, by the withholding agent, of the 5% substitute tax on overtime pay for nurses employed by National Health Service companies and entities, introduced by Art. 1, par. 354 of Law 30.12.2024 no. 207 (2025 Budget Law).

### **14.1 Commencement**

The 5% substitute tax applies to payments made starting from 2025, excluding those made for 2024 and paid by 12.1.2025.

### **14.2 Tax Codes**

For payment via Model F24, the following tax codes should be used:

- "1069", named "Substitute Tax on IRPEF and Regional and Municipal Surcharges on Overtime Pay for Nurses - Withholding Agent - Article 1, Paragraph 354, Law 30 December 2024, No. 207";
- "1608", for the substitute tax due in Sicily and paid outside the region;
- "1924", for the substitute tax due in Sardinia and paid outside the region;
- "1925", for the substitute tax due in Valle d'Aosta and paid outside the region;
- "1309", for the substitute tax paid in Sicily, Sardinia, and Valle d'Aosta and due outside the region.

### **F24 EP Model**

For payment via the F24 Public Entities (F24 EP) model, the following tax codes have been established:

- "176E", named "Substitute Tax on IRPEF and Regional and Municipal Surcharges on Overtime Pay for Nurses - Withholding Agent - Article 1, Paragraph 354, Law 30 December 2024, No. 207";
- "177E", for the substitute tax due in Valle d'Aosta and paid outside the region;
- "178E", for the substitute tax paid in Valle d'Aosta and due outside the region.

### **14.3 F24 and F24 EP Model Completion Procedures**

When completing the F24 model:

- The aforementioned tax codes should be displayed in the "Erario" section, exclusively corresponding to the amounts in the "Amounts to be paid" column;
- The "month of reference" should be indicated in the "00MM" format, referring to the month in which the withholding agent withholds the substitute tax;
- The "year of reference" should be indicated in the "AAAA" format, referring to the tax year related to the payment.

For the F24 Public Entities model (F24 EP):

- The tax codes should be displayed in the "Erario" section (value F), exclusively corresponding to the amounts in the "Amounts to be paid" column;
- In the "Reference A" field, the month in which the withholding agent withholds the substitute tax should be indicated in the "O0MM" format;
- In the "Reference B" field, the tax year related to the payment should be indicated in the "AAAA" format;
- The "code" and "identification details" fields should not be filled in.

### **15 Third Sector Entities - Volunteer Registers - Secondary Offices**

With note 20.1.2025 no. 809, the Ministry of Labor and Social Policies clarified that Third Sector Entities (ETS) with one or more secondary offices located at a distance may create volunteer registers for non-occasional volunteers, as referred to in Art. 17, par. 1 of Legislative Decree 117/2017, for each of the individual offices, provided that the records are maintained in a way that ensures compliance with registration and insurance obligations for volunteers and ensures the accuracy of the entries; for this purpose, each register must be regularly stamped.

#### **15.1 Requirements**

According to the Ministry of Labor, the volunteer register kept at the secondary office must have the structure and mandatory content as per DM 6.10.2021; it is also necessary that:

- The establishment of the volunteer register for the secondary office is approved by the ETS administration body;
- Methods of record-keeping that avoid duplication of registrations for the same individuals are identified, formalized, and adopted;
- A person responsible for maintaining the register at the secondary office is designated;
- The methods for keeping the secondary office register are communicated to the insurance company;
- The correct maintenance of the secondary office register is subject to periodic checks by the administration body.

#### **15.2 Record-Keeping Obligations**

The Ministry also requires the preservation at the ETS main office of both the main volunteer register and a copy of the front pages of each secondary register, with annotations:

- The authority that performed the stamping;
- The date of stamping;
- The date when the secondary register became operational.

### **16 Preliminary Contracts for Granting the Right of Surface on Land**

In resolution 13.1.2025 no. 4, the Revenue Agency clarified how to proceed with the registration of preliminary contracts for the granting of the right of surface for the installation and operation of renewable energy systems.

#### **16.1 Legal Duration of the Contract**

Art. 5, par. 2-bis of DL 63/2024, inserted during the conversion into Law 101/2024, established that "contracts, including preliminary ones, for granting the right of surface for the installation and operation of renewable energy systems" in areas referred to in Art. 20, par. 1, letter a) of Legislative Decree 199/2021, "cannot be shorter than six years, after which the contracts are renewed for an additional six years." For example, when establishing (or agreeing to establish) the right of surface on agricultural land for the installation of a photovoltaic system, a duration shorter than 6 years cannot be defined, but a "6+6" duration must be provided (if a different duration is specified, the "legal" duration applies automatically). Additionally, a specific procedure is provided for when the contract expires for the second time (i.e., after 12 years from the signing).



## Commencement

These provisions came into force on 14.7.2024, applying to acts establishing the right of surface signed after that date. The legislator has also stipulated that the new provisions apply to contracts not yet expired, subject to the option to withdraw, which must be exercised following the same procedures as those for renewing the contract for the second term.

## 16.2 Registration of the Preliminary Contract

The new rules above also apply to preliminary contracts, as explicitly stated by the regulation.

In resolution 4/2025, the Revenue Agency addressed the issues arising from reconciling the civil law rules on the registration of preliminary contracts with the new rules on the duration of contracts involving the right of surface on land for renewable energy systems.

In particular, the resolution raises the following questions:

- How to reconcile the six-year duration with the fact that the registration of preliminary contracts, according to Art. 2645-bis, par. 3 of the Civil Code, lasts a maximum of 3 years;
- How to proceed with registering the extensions for contracts in progress as of 14.7.2024.

## Duration of the Three-Year Registration

The Agency states that preliminary contracts for the establishment of a surface rights agreement for the installation and operation of renewable energy plants, which, under Article 5, paragraph 2-bis of Decree Law 63/2024, cannot have a duration of less than "6+6" years:

- continue to be eligible (provided the formal requirements are met) for registration of preliminary contracts under Article 2645-bis, paragraph 3 of the Civil Code;
- while the substantive validity of the contract remains (with a 6+6 year duration), the effects of the registration will still be governed by the civil law provision, which establishes a maximum three-year validity for this formal requirement.

## Ongoing Contracts

Regarding surface rights contracts already in place as of July 14, 2024, the Agency considers that no registration is necessary, as the "extension" occurs automatically by law and there is no action that could serve as the title for the formal registration.

## Amounts Paid Following Contract Termination - Tax Treatment

In the response to inquiry 13.1.2025 no. 4, the Revenue Agency clarified the tax treatment of sums paid following the mutual termination of a contract for the construction of a boat.

Amounts that were advanced to the company for contract execution and, due to termination, reimbursed to the client (an individual) do not have tax relevance for the latter.

However, amounts paid as compensation for the loss of purchasing power of what was advanced, due to high inflation rates, and for permitting the termination of the contract, constitute miscellaneous income derived from the assumption of an obligation to act, refrain, or allow, pursuant to Article 67, paragraph 1, letter I) of the TUIR. A 20% withholding tax must be applied on these amounts at the time of payment (Article 25, paragraph 1 of Presidential Decree 600/73).

## Concession of Use and Management of a Sports Hall - VAT Treatment

In response to inquiry 8.1.2025 no. 2, the Revenue Agency clarified that the concession of use and management of a sports hall by a municipality to an amateur sports association, under an agreement that

includes, among other things, the provision of custodial, cleaning, minor maintenance services, and the authorization to carry out commercial advertising within the facility, cannot benefit from the VAT exemption under Article 36-bis of Decree Law 75/2023.

### **VAT Exemption Requirements**

Article 36-bis of Decree Law 75/2023 provides VAT exemption for services strictly related to sports activities, provided by:

- non-profit organizations, including amateur sports organizations under Article 6 of Legislative Decree 36/2021,
- to individuals engaged in sports or physical education.

### **Definition of "Non-Profit Organization"**

According to the Revenue Agency, in this case, the subject requirement for VAT exemption is met, as the definition of "non-profit organizations" includes public entities, such as municipalities. Private entities are also included if they are "non-profit," as defined in Circulars 26.3.2008 no. 27 and 10.12.2010 no. 56.

### **Services Strictly Related to Sports Activities**

In this specific case, the Revenue Agency believes that the objective requirement for VAT exemption is not met, as the concession in question involves a complex service arrangement, where the management of the sports hall is assigned to the amateur sports association along with other ancillary services. Additionally, by authorizing the association to carry out commercial advertising within the hall, the municipality allows the entity to generate an economic added value beyond the sports activities.

Based on these considerations, it is concluded that the complex service does not qualify as strictly related to sports activities. Therefore, the VAT exemption regime is not applicable.

### **Change of Use of a Boat from "Private" to Commercial - "High Seas" Declaration - VAT Exemption Regime**

In response to inquiry 2.1.2025 no. 1, the Revenue Agency examined the procedure for submitting the "high seas" declaration for the VAT exemption regime under Article 8-bis of Presidential Decree 633/72, in cases where a recreational boat has undergone structural changes to change its use from "private" to commercial.

### **Submission of the "High Seas" Declaration**

The Revenue Agency clarifies that in such cases, the "high seas" declaration can be submitted on a presumption basis, similar to what happens with ships under construction. The clarifications previously provided by the Revenue Agency in response 16.1.2018 no. 6 remain valid, recognizing the possibility of submitting the "high seas" declaration in advance when there is a change in the actual use of the vessel.

Even in the case of structural modifications of a recreational vessel to change its use from private to commercial, a "clear discontinuity" in the use of the vessel can be identified.

### **Completing the "High Seas" Declaration**

The "high seas" declaration, for the purpose of applying the VAT exemption regime, must be completed as follows:

- In Section I, all the vessel's details (registration country, IMO number, and name) should be provided, instead of the conventional code "9999999" which is used only for unregistered ships.
- In Section II, column 7, code 2 should be used to indicate the intention to carry out high seas trips that exceed 70% of the total number of trips.

**DEADLINE | OBLIGATION | COMMENT**

**10.2.2025** | Submission of applications for the "advertising bonus" | Businesses, self-employed workers, and non-commercial entities must submit electronically to the Department for Information and Publishing of the Presidency of the Council of Ministers, using the electronic services provided by the Revenue Agency, the substitute declaration:

- Related to investments in advertising campaigns exclusively on daily and periodical press, including online, made in 2024;
- To benefit from the 75% tax credit on the incremental value of the investments, provided they exceed at least 1% of similar investments made on the same media in 2023.

The order of submission does not matter.

**15.2.2025** | Transmission of data for purchases from abroad | VAT taxpayers, residents or established in Italy, must transmit electronically to the Revenue Agency, in XML format via the Interchange System:

- Data related to the purchase of goods and services from non-resident entities;
- Concerning the documents received in January 2025 or transactions performed in January 2025.

This communication does not include:

- Transactions for which a customs bill or an electronic invoice has been received;
- Purchases of goods and services not relevant for VAT purposes in Italy, under Articles 7-7-octies of DPR 633/72, if the amount does not exceed 5,000 euros per transaction.

**17.2.2025** | Payment of advance taxes from REDDITI PF 2024 model | Individual taxpayers with VAT numbers who declared revenues or compensation not exceeding 170,000 euros in the 2023 tax year and opted for installment payments, starting from 16.1.2025, for the second or single advance payment due for 2024 based on the tax return, must make the payment:

- Of the second of the five equal monthly installments;
- With interest at 4% annually.

**17.2.2025** | Monthly VAT payment | VAT taxpayers under the monthly regime must:

- Settle the VAT for January 2025;
- Pay the due VAT.

Taxpayers who outsource their accounting and have informed the Revenue Agency may refer to VAT that became due in the second preceding month for the calculation and payment of VAT.

If the amount due does not exceed 100 euros, payment may be made along with the next month's payment.

Quarterly payment is allowed without interest for VAT related to subcontracting contracts if the payment term is after the delivery of goods or the completion of services.

**17.2.2025** | VAT payment for the 4th quarter of 2024 | VAT taxpayers under the special quarterly regime (e.g., truck drivers, fuel distributors, and subcontractors) must:

- Settle the VAT for the October-December 2024 quarter;
- Pay the due VAT without interest, minus any advance payment.

**17.2.2025** | Payment of withholdings and additional taxes | Taxpayers must pay:

- The withholdings applied in January 2025;
- Additional IRPEF withheld in January 2025 on employee and similar income.

Taxpayers paying for self-employed work or commissions may not pay the withholdings under Articles 25 and 25-bis of DPR 600/73 if the withheld amount does not exceed 100 euros.

Condominiums paying for contract services may not pay the withholdings under Article 25-ter of DPR 600/73 if the amount of withholdings is less than 500 euros.

**17.2.2025** | Substitute tax on TFR revaluation | Employers must pay the balance of the substitute tax of 17% on TFR revaluations accumulated in 2024.

It is possible to offset the said substitute tax with the credit derived from payments made in 1997 and/or 1998 for the advance taxation of TFR.

**17.2.2025** | Additional data communication on withholdings instead of model 770 | Taxpayers with no more than 5 employees as of 31.12.2024 may electronically communicate additional withholding data for January 2025 through the F24 model and the approved form, in place of submitting model 770/2026 for 2025.

These taxpayers must apply the option for the entire 2025 year and submit the forms through the Revenue Agency's telematic services.

Temporarily, the data for January 2025 can be submitted by 30.4.2025.

**17.2.2025** | INPS contributions for artisans and merchants | Those registered under INPS' artisan or merchant management must pay the fourth and final installment of the fixed social security contributions for the October-December 2024 quarter.

Payment details can be retrieved from the INPS pension portal.

**17.2.2025** | INAIL premiums | Telecommunication submission to INAIL for the justification of reductions in estimated wages for 2025.

Payment for the 2024/2025 INAIL premiums can be made in a single installment or, if opting for installment payment, the first of four installments without interest.

**25.2.2025** | Submission of INTRASTAT models | Entities performing intra-Community operations must submit INTRASTAT models for January 2025.

Those exceeding the quarterly threshold in January 2025 must submit monthly INTRASTAT forms for the month of January.

The new INTRASTAT models were approved with the Customs and Monopolies Agency's determination n. 493869.

**28.2.2025** | Request for contribution benefits for artisans and merchants | Individual entrepreneurs who apply the flat-rate tax regime (Law 190/2014) must submit an electronic declaration to INPS to benefit from the reduced contribution regime for 2025, if they started their business in 2024.

For those who benefited from the reduced regime in 2024, the benefits will also apply for 2025 if the requirements are met, unless the beneficiary explicitly renounces.

**28.2.2025** | Transmission of periodic VAT settlement data | VAT taxpayers must transmit data on periodic VAT settlements for the October-December 2024 quarter to the Revenue Agency, electronically. Monthly taxpayers must submit multiple forms, one for each monthly settlement. The communication can be omitted if the 2024 annual VAT return is submitted by the same deadline.

**28.2.2025** | Payment of stamp duty for electronic invoices | VAT taxpayers must pay the stamp duty due for the electronic invoices issued in the October-December 2024 quarter. The amount due will be available on the Revenue Agency's portal "Fatture e Corrispettivi."

**28.2.2025** | IOSS VAT declaration and payment | Taxpayers who have joined the special "IOSS" regime must submit the declaration for January 2025 regarding distance sales of goods imported:

- Not subject to excise duty;
- Sent in shipments with intrinsic value not exceeding 150 euros;
- Destined for a consumer in an EU member state.

The declaration must be submitted even if there are no transactions under the regime, and VAT must be paid by the deadline.

**28.2.2025** | Modification of refund request for compensation | Individual taxpayers, partnerships, and IRES taxpayers can submit amended REDDITI 2024 and IRAP 2024 models to modify the original refund request for tax excess in compensation.

**28.2.2025** | Transmission of data on fiscal document supplies | Printing companies authorized to print fiscal documents and entities authorized to resell them must submit data on the supply of fiscal documents for 2024 to the Revenue Agency.

**28.2.2025** | INAIL premiums for self-insured workers | Telecommunication submission to INAIL for self-insured workers concerning premiums due for 2024 and advanced payments for 2025.

**28.2.2025** | Registration of agricultural land lease contracts | Those who signed non-public or non-authenticated lease contracts for agricultural land in 2024 must:

- Register them cumulatively;
- Pay the related registration tax.

**28.2.2025** | Stamp duty declaration for financial intermediaries | Banks, post offices, SIMs, SGRs, insurance companies, and other authorized financial intermediaries must submit an electronic declaration on stamp duties for documents issued in 2024.

**28.2.2025** | Financial reports communication | Financial intermediaries must transmit data on financial reports for 2024 to the tax register via the SID system.

**28.2.2025** | Tax credit for music promotion | Record companies and live music event organizers must submit applications for tax credits for music promotion to the Ministry of Culture for 2024 expenses.

**3.3.2025** | Regularization of the second or final 2024 advance payment | Taxpayers who missed or made insufficient or late second or final advance payments for 2024 can regularize their violations with a reduced penalty of 1.39% plus legal interest.

**3.3.2025** | Registration of rental contracts | Parties to rental contracts must register new contracts starting in February 2025 and pay the registration tax.

**3.3.2025** | Registration of lease renewal contracts | Renewal contracts beginning in February 2025 must be registered and pay the corresponding tax.