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ASSESSMENT

Declarations - Tax Withholding Statement - Simplifications in Form 770 - New Provisions of Legislative Decree 1/2024 ("Compliance" Decree) - Transmission of Additional Data via Form F24

- **Implementation Procedures** (Revenue Agency Provision No. 25978 of 31.1.2025)

Pursuant to Article 16 of Legislative Decree No. 1 of 8.1.2024 (the so-called "Compliance" Decree), Revenue Agency Provision No. 25978 of 31.1.2025 establishes the procedures for reporting additional data related to withholding taxes, which tax withholding agents may submit along with Form F24 starting from 6.2.2025, as an alternative to filing Form 770.

Effective Date

The simplified procedures apply from the tax payments related to the 2025 tax year withholding statements, becoming effective with Form 770/2026.

Scope of the New Procedure

The new procedure may be used by entities that:

- Pay only remuneration, in any form, which constitutes employment or self-employment income (or equivalent) for recipients;
- Are required to withhold and deduct taxes at the source;
- Make the relevant tax payments in accordance with Article 17 of Legislative Decree 241/97;
- Had no more than five employees as of December 31 of the previous year.

Therefore, in 2025, tax withholding agents who had no more than five employees as of 31.12.2024 may use the simplified procedure.

Specifically, the new procedure applies to withholding taxes and deductions to be paid, as well as to tax credits accrued by withholding agents and offset via Form F24. These are identified by specific tax codes listed in Annex 1 of the relevant provision (e.g., tax code 1001 for payroll withholding taxes, or 1040 for professional fee withholdings).

Adoption of the Simplified Procedure

The adoption of the simplified procedure:

- Is optional and occurs through implicit conduct;
- However, it is binding for the entire tax year for which it is exercised.

Reporting Additional Withholding Tax Data via the New Statement

As an alternative to filing Form 770, the entities concerned may report additional data using the new form called **“WITHHOLDING TAX STATEMENT”**:

- Approved under this provision, along with relevant instructions;
- To be submitted together with Form F24, either directly by the withholding agent or through an authorized intermediary.

Both Form F24 and the new additional statement must be submitted:

- Exclusively via the Revenue Agency’s electronic services;
- In compliance with the technical specifications outlined in Annex 3 of the provision;
- By the regular due date for withholding tax payments.

Content of the Additional Statement and Form F24

Specifically, the new statement must include:

- The amount of withholding taxes deducted, indicating the relevant tax code and reference period, as well as the regional or municipal code for IRPEF surcharges;
- The amount of interest paid along with the withholding taxes, for instance, in case of voluntary disclosure;
- The presence of specific situations listed in Annex 2 of the provision, in the “Notes” section (e.g., if the payment refers to year-end tax adjustments or the so-called “extended tax withholding system”).

For withholding tax payments via Form F24, the following must also be indicated:

- Tax credits accrued as a withholding agent and used for offsetting, specifying the relevant tax code and reference period (where permitted by current regulations, such credits may alternatively be used for offsetting through a separate standard Form F24 for payments unrelated to withholding taxes);
- Additional amounts payable and credits to be offset, according to applicable regulations, including penalties due in case of voluntary disclosure;

- The IBAN of the taxpayer's account held with a bank, Poste Italiane, or another payment service provider authorized by the Revenue Agency, authorizing the debit of any positive balance on Form F24.

Transitional Rules

As a transitional measure, for withholding taxes deducted in January and February 2025, withholding agents who opt for the new method may process payments via Form F24 within the standard deadlines but submit the additional data statement by 30.4.2025.

Failure to Pay Withholding Taxes

In case of non-payment of withholding taxes, the required communications must still be submitted by the deadline for filing Form 770 for the relevant year.

Automated Controls

Data communications pursuant to this provision are equivalent, in all respects, to reporting the same data in Form 770, including for the purpose of automated controls under Article 36-bis of Presidential Decree 600/73.

TAX OBLIGATION SETTLEMENT

Biennial Advance Tax Agreement 2024 - Termination and Forfeiture Causes (Revenue Agency Clarifications from Videoconference on 5.2.2025)

During a videoconference held on 5.2.2025, the Revenue Agency provided several clarifications regarding the **Biennial Advance Tax Agreement (CPB)**.

Causes of Termination of the CPB

Under Article 21, paragraph 1, letter b) of Legislative Decree 13/2024, the CPB ceases in the year in which the business activity is terminated. This typically occurs upon the death of a sole proprietor. However, uncertainties remained regarding the CPB's status in case of business continuation by heirs. It was clarified that inheritance results in the continuation of business by parties other than the original taxpayer who entered the CPB, meaning that the death of a sole proprietor constitutes an event leading to CPB termination. Similarly, if a sole proprietor donates the business during the CPB, the agreement terminates.

Pursuant to Article 21, paragraph 1, letter b-ter) of Legislative Decree 13/2024, the CPB ceases in the year in which "the company or entity undergoes a [...] transfer." Specifically:

- The transfer of receivables, equity interests, and/or cash between CPB-adhering companies leads to CPB termination for both the transferring and receiving entities;
- The sale of a business unit also results in CPB termination, as it alters the taxpayer's income capacity.

Causes of Forfeiture from the CPB

Article 22, paragraph 1 of Legislative Decree 13/2024 outlines various scenarios leading to CPB forfeiture. Regarding misreporting, the following cases apply:

- The discovery of undeclared assets or the non-existence/ineligibility of reported liabilities exceeding 30% of declared revenue, or other significant violations (letter a);

- Amending a tax return in a way that changes the income or production value basis for the CPB agreement (letter b); forfeiture occurs if the adjustment results in a CPB-taxable income reduction exceeding 30% (Circular 18/2024, § 2.6);
- Reporting data in the tax return that differs from what was submitted for CPB determination (letter c); the discrepancy must lead to a taxable income reduction exceeding 30% (Circular 18/2024, § 2.6).

Further, errors or omissions in the **ISA model** leading to a CPB reduction exceeding 30% also constitute a significant violation (paragraph 2, letter b).

Extension of Forfeiture Deadlines

An additional clarification concerned the **extension of tax assessment deadlines** under Article 2-quater, paragraph 14 of Decree-Law 113/2024 for ISA taxpayers who only opted for the CPB. For 2020, the statutory deadline expires:

- Normally on 31.12.2026;

Ecco la traduzione corretta del testo in inglese:

- on 31.12.2025, with the ISA reward system;
- or on 31.12.2024, if the prerequisites exist and the necessary steps have been taken to benefit from the facilitation related to electronic invoicing and the use of traceable payment instruments (Article 3 of Legislative Decree 127/2015 and Ministerial Decree 4.8.2016). For ISA subjects who have benefited from this reduction in assessment deadlines, resorting to the CPB and the self-remediation system completely or partially cancels its effects, because:
- if adhering only to the CPB, the expiry of the assessment power for 2020 occurs on 31.12.2025;
- if also resorting to the self-remediation system for 2020, the expiry of the assessment power for 2020 occurs on 31.12.2027.

Article 22 of Legislative Decree 12.2.2024 no. 13

Agenzia delle Entrate Responses Videoconference 5.2.2025

Il Quotidiano del Commercialista 7.2.2025 - "Self-remediation on the ISA model saves the CPB" - Girinelli - Rivetti

Il Quotidiano del Commercialista 28.1.2025 - "The integration of income other than those subject to CPB does not lead to expiry" - Girinelli - Rivetti

Il Quotidiano del Commercialista 6.2.2025 - "Termination of CPB with the continuation of business activity by heirs" - Girinelli - Rivetti

Eutekne Guides - Assessment and Sanctions - "Biennial preventive agreement - Self-remediation system" - Girinelli A., Rivetti P.

Eutekne Guides - Assessment and Sanctions - "Biennial preventive agreement" - Girinelli A., Rivetti P.

ADMINISTRATIVE SANCTIONS

VAT - Regularization of the purchaser - New provisions of Legislative Decree 87/2024 (so-called "Sanctions Decree") - Effective date (Agenzia delle Entrate Videoconference responses 5.2.2025)

The sanctioning system provides for a form of responsibility for the purchaser/client regarding invoicing violations committed by the seller/service provider. No joint or separate responsibility is foreseen for the payment of VAT, but sanctions are provided for the purchaser/client who, briefly, does not "report" irregularities to the Agenzia delle Entrate (which is why the term "spy invoice" is often used). The penalty is provided by Article 6, paragraph 8 of Legislative Decree 471/97 and was modified by Legislative Decree 87/2024. Regarding the penalty amount, for violations committed from 1.9.2024, it has been reduced to

70% with a minimum of 250.00 euros (previously it was 100%, with a minimum of 250.00 euros).

Regularization without penalties

The penalty can be avoided if the irregularity is reported to the Agenzia delle Entrate within certain deadlines.

For violations committed until 31.8.2024, the purchaser/client could regularize their position as follows:

- if they had not received the invoice within 4 months from the transaction date, they had to submit a self-invoice electronically (with code "TD20") within the 30 days following the expiration of the 4 months, after paying the tax;
- if they had received an irregular invoice, they had to submit the document mentioned above within the thirtieth day after registration, always after paying the tax.

The deduction could take place following the certificate issued by the Agenzia delle Entrate (Article 6, paragraph 9 of Legislative Decree 471/97, repealed by Legislative Decree 87/2024).

For violations committed from 1.9.2024, the procedure has been significantly simplified.

First of all, it is no longer necessary to pay the VAT and then deduct it when obtaining the "visa" from the Agenzia delle Entrate. Additionally, a single 90-day term from the error committed by the counterpart is required for reporting it to the Agenzia delle Entrate.

Effective date

According to the Agenzia delle Entrate responses at the Videoconference 5.2.2025, the new provisions of Legislative Decree 87/2024 apply to missing or incorrect invoicing committed by the seller/service provider from 1.9.2024, with no reference to the 90-day period for regularization.

Instead, according to Circular No. 25.1.99 No. 23, § 2.7, the violation occurs when "the prescribed deadlines have expired without the purchaser or client (economic operator) regularizing the operation."

The opinion expressed at the Videoconference 5.2.2025 seems somewhat "compelled." Technically, it is obvious that the violation, being the responsibility of the purchaser/client, occurs when the deadline for regularization expires (in the new system, after 90 days), but it cannot be ignored that associating an effective date with the consumption of the violation would have made it practically impossible to reconcile with the past.

In fact, it could be hypothesized that the post Legislative Decree 87/2024 system would apply when 90 days had passed from 1.9.2024; however, this would overlap with the previous system, which, as seen, provided for longer deadlines.

Reporting the error to the Agenzia delle Entrate

The Agenzia delle Entrate introduced the "Document Type" code "TD29" to allow the purchaser/client to report, electronically through the interchange system, the missing or incorrect invoicing by the seller or service provider (technical specifications published 31.1.2025).

The update applies from 1.4.2025, so there remains the issue of how to regularize violations committed from 1.9.2024 to 31.3.2025.

Article 6, paragraph 8 of Legislative Decree 18.12.1997 No. 471

Agenzia delle Entrate Responses Videoconference 5.2.2025

Il Quotidiano del Commercialista 6.2.2025 - "Regularization of the purchaser post-reform for invoices issued from September" - Cissello

Il Sole 24 Ore 6.2.2025, p. 20 - "The sanction applies when the invoice is omitted" - Abagnale A. - Santacroce B.

Eutekne Guides - Assessment and Sanctions - "Invoice - Regularization of the purchaser" - Cissello A.

PENSIONS

Variation of the interest rate on main refinancing operations (former TUR) - Interest rate for deferral and extension and amount of civil penalties (INPS Circular 4.2.2025 No. 34 and INAIL Circular 4.2.2025 No. 7)

With INAIL Circular 4.2.2025 No. 7 and INPS Circular 4.2.2025 No. 34, the effects of the monetary policy decision of 30.1.2025 by the European Central Bank were outlined, which reduced the interest rate on the main refinancing operations of the Eurosystem by 25 basis points (former TUR).

From 5.2.2025, the rate is 2.90%.

New deferral interest rate

The deferral interest rate on installment payments for the regularization of contribution debts and civil penalties - pursuant to Article 2, paragraph 11 of DL 9.10.89 No. 338 - is calculated at an annual rate of 8.90%, and it applies to installment plans presented from 5.2.2025.

Instead, no changes will be made to amortization plans already issued and notified based on the previously applicable interest rate.

New deferment interest rate

The interest rate for deferring the payment of contributions must be calculated at an annual rate of 8.90%. The new rate will be applied from the contribution relating to January 2025.

Effects on INAIL debt installment plans

The change affects the interest rate for installment plans for debts for insurance premiums and accessories under Article 2, paragraph 11 of DL 338/89. As a result, installment plans for requests for payment plans submitted from 5.2.2025 will be determined using an interest rate of 8.90% (no change for ongoing installment plans).

Effects on the value of civil penalties

The reduction in the interest rate on the main refinancing operations by the ECB also affects civil penalties, for which different cases must be distinguished.

In the case of failure or delayed payment of contributions or premiums under Article 116, paragraph 8, letter a) of Law 388/2000, the civil penalty is:

- 8.40% per year (rate of 2.90% increased by 5.5 points);
- 2.90% per year (without the 5.5-point increase), if payment is made within 120 days of the legal deadline, in a single payment voluntarily before any disputes or requests from the imposing entities.

In cases of evasion under Article 116, paragraph 8, letter b) of Law 388/2000, the civil penalty rate per year is:

- 30% within the 60% limit of the unpaid contributions or premiums by the legal deadline;
- 8.40% per year (rate of 2.90% increased by 5.5 points), if self-reporting is made voluntarily, before disputes or requests from the imposing entities, within 12 months of the deadline for payment of the contributions or premiums, and if payment is made in a single payment within 30 days from the self-report;
- 10.40% per year (rate of 2.90% increased by 7.5 points), if payment is made in a single payment within the broader deadline of 90 days from the voluntary self-report.

In the case of failure or delayed payment of contributions or premiums due to objective uncertainties related to conflicting legal or administrative interpretations regarding the occurrence of the contribution obligation, subsequently recognized in judicial or administrative proceedings, civil penalties are owed at the legal interest rate as per Article 1284 of the Civil Code, provided that payment of the contributions or premiums is made within the deadline set by the imposing entities (Article 116, paragraph 10 of Law 388/2000).

Application of the measure in the case of bankruptcy procedures

For companies subject to bankruptcy procedures, reduced civil penalties, in the case of failure or delayed payment of contributions or premiums under Article 116, paragraph 8, letter a) of Law 388/2000, will be calculated at the interest rate on the main refinancing operations of the Eurosystem.

In the case of evasion under Article 116, paragraph 8, letter b) of Law 388/2000, the penalty rate is equal to the aforementioned rate plus 2%.

Furthermore, if the TUR rate falls below the legal interest rate, the maximum reduction will be equal to the legal rate, while the minimum reduction will be equal to the legal interest rate increased by two points. Since, as a result of the ECB's decision, the interest rate on the main

refinancing operations (former TUR) is higher than the legal interest rate in effect from 1.1.2025 (2% per year), from 5.2.2025, the reduction of penalties will operate based on the rate of interest on the main refinancing operations (former TUR), equal to 2.90%.

Art. 116, paragraph 8, Law 23.12.2000 no. 388

Art. 2, paragraph 11, Decree-Law 9.10.1989 no. 338

INAIL Circular 4.2.2025 no. 7

INPS Circular 4.2.2025 no. 34

The Accountant's Daily of 5.2.2025 - "Interest rates on deferred and suspended contributions continue to decrease" - Silvestro

Eutekne Guides - Social Security - "INPS Contributions - Deferred Contributions" - D'Amato F.

Eutekne Guides - Social Security - "INPS Contributions - Contribution Suspension" - D'Amato F.

SOCIAL SECURITY

Incentives - Contribution Exemption for Southern Enterprises - New benefit for the years 2025-2029 - Updates from Law 207/2024 (2025 Budget Law) - Instructions (INPS Circular 30.1.2025 no. 32)

With Circular 30.1.2025 no. 32, INPS has provided operational instructions for accessing the so-called "South SME contribution exemption" under Article 1, paragraphs 406-412 of Law 207/2024, available for micro, small, and medium enterprises that hire permanent workers in the southern regions of Italy. For the exemption under Article 1, paragraphs 413 et seq., of Law 207/2024, which is available for employers not classified as micro, small, or medium enterprises, European Commission authorization is required.

Application Area

The South SME exemption applies to micro, small, and medium enterprises employing permanent workers in the regions of Abruzzo, Molise, Campania, Basilicata, Sicily, Puglia, Calabria, and Sardinia. These are private employers with fewer than 250 employees, as per Annex I to Regulation (EU) 2014/651. The category of micro, small, and medium enterprises (SMEs) is made up of companies with fewer than 250 employees and an annual turnover of less than €50 million or a balance sheet total not exceeding €43 million. Therefore, for employers with more than 250 employees or whose turnover and/or annual balance sheet exceeds the thresholds, the contribution exemption under Article 1, paragraphs 413 et seq., of Law 207/2024 applies (pending European Commission authorization).

A company based outside the regions but with operational units in these southern regions, where the workers perform their duties, may also apply, provided it requests the INPS "OL" authorization code.

Exclusions

Excluded from the measure:

- Agricultural employers
- Entities as per Article 1, paragraph 409 of Law 207/2024 (e.g., public economic entities)
- Workers hired under apprenticeship or domestic contracts

Eligible Contracts

The exemption applies only to permanent employment contracts established in the previous year (e.g., in 2025, the contract must have been established by 31.12.2024). The exemption also applies to contracts that were converted into permanent contracts by 31 December of the year before the measure applies.

Structure and Amount of the Benefit

The exemption consists of a waiver from paying social security contributions by the employer, calculated as:

- 25% (maximum €145 per month for twelve months) in 2025 for each permanent worker hired by 31.12.2024
- 20% (maximum €125 per month for twelve months) in 2026 for each permanent worker hired by 31.12.2025
- 20% (maximum €125 per month for twelve months) in 2027 for each permanent worker hired by 31.12.2026
- 20% (maximum €100 per month for twelve months) in 2028 for each permanent worker hired by 31.12.2027
- 15% (maximum €75 per month for twelve months) in 2029 for each permanent worker hired by 31.12.2028

Exemptions do not apply to INAIL premiums and contributions, nor to specific contributions listed in the circular.

Additional Monthly Payments

The duration of the incentive is equal to 12 months, and therefore the additional monthly payments (such as the 13th and 14th salaries):

- are not included in the calculation base for the incentive, if paid in full;
- are included in the calculation base for the incentive (subject to the monthly caps) if the additional monthly payments are paid on a monthly basis through individual installments.

Conditions

The exemption is granted under the condition that the workplace is located in one of the Southern Regions (for workplace, this refers to the operational unit where the employees are reported in the UniEmens flow). The contribution exemption is granted in compliance with the conditions set by Regulation (EU) 2023/2831, concerning the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.

Subject to the general principles regarding employment incentives under Article 31 of Legislative Decree 150/2015, the right to benefit from the incentive is also subject to the conditions established by Article 1, paragraph 1175 of Law 296/2006 (e.g., contribution regularity).

Operational Instructions

INPS provides operational instructions for completing the UniEmens flow, specifying that the "AnnoMeseRif" field for the month of January 2025 can only be completed in the UniEmens flows for February, March, and April 2025.

Article 1, paragraph 406, Law 30.12.2024, No. 207

INPS Circular 30.1.2025 No. 32

Il Quotidiano del Commercialista, 1.2.2025 - "Possibility to benefit from Southern SME contribution exemption" - Silvestro

Italia Oggi, 1.2.2025, p. 29 - "Southern decontribution starts" - Cirioli

Il Sole 24 Ore, 1.2.2025, p. 24 - "Exemption for Southern SMEs operational" - Massara - Ricci

Eutekne Guides - Social Security - "Facilitated Hiring - Decontribution for Southern Enterprises" - Silvestro D.

SOCIAL SECURITY

Maternity and Parental Leave - Universal and Child Benefit - Year 2025 - Ex officio payment by INPS - Amounts and increases adjusted to changes in the cost of living index (INPS Circular 4.2.2025 No. 33)

With Circular 4.2.2025 No. 33, INPS communicated the continued validity of universal and child benefit (AUU) applications introduced by Legislative Decree 29.12.2021 No. 230 in "Accepted" status,

submitted in previous years, as well as, for the year 2025, the values for the amounts and increases of the measure and the corresponding ISEE thresholds.

Ex Officio Payment

It is reiterated that, for 2025 as well, there is no need to submit a new universal and child benefit application if the previously submitted and then accepted application by INPS is not expired, revoked, withdrawn, or rejected.

For the ex officio recognition of the benefit, the INPS will rely on data from previously acquired applications and other data from the ISEE.

Change of Data

The beneficiary is required to notify any changes, such as the birth of another child, and for the determination of the benefit amount based on the corresponding ISEE threshold, must submit a new valid Single Substitute Declaration (DSU) for 2025.

If the new DSU for 2025 is submitted by 30.6.2025, any amounts already paid for the year 2025 will be adjusted from March 2025 onwards with the corresponding arrears.

In the absence of an ISEE, the amount of the universal and child benefit will be calculated - starting from March 2025 - based on the minimum amounts established by the regulations.

Amounts, Increases, and Corresponding ISEE Thresholds

The amounts of the universal and child benefit and the corresponding ISEE thresholds are adjusted annually according to changes in the cost of living index (i.e., the consumer price index for families of workers and employees), which is determined by ISTAT (Article 4, paragraph 11 of Legislative Decree 230/2021).

The amounts and increases for AUU from 1.1.2025 are indicated in Annex 1 of INPS Circular No. 33/2025:

- amounts and increases for AUU;
- corresponding ISEE thresholds.

The amounts and increases for AUU for February 2025 will be paid with the values from the table in the aforementioned Annex 1; the adjustments for January 2025 will instead be paid starting from March 2025.

Further Increases

The following increases will continue to apply if the relevant conditions are met:

- Transitional increase for January and February 2025 (monthly compensation for any loss compared to the previous system for households with an ISEE not exceeding €25,000.00 and actual receipt of family allowances (ANF) in 2021 by the applicant or another household member);
- Households with children under one year old (pursuant to Article 1, paragraph 357 of Law 197/2022, a 50% increase is provided for each child under one year old, calculated based on the 2025 ISEE thresholds, until the child's first birthday);
- Households with at least three children and ISEE value neutralized for AUU purposes, equal to or lower than the maximum ISEE threshold (for each child aged one to three, the AUU amount, based on the 2025 ISEE thresholds, is increased by 50%);
- Households with at least four children (a flat-rate increase of €150.00 is recognized).

Legislative Decree 29.12.2021 No. 230

INPS Circular 4.2.2025 No. 33

Il Quotidiano del Commercialista, 5.2.2025 - "Previously accepted applications for universal and child benefit still valid" - Gianola

Eutekne Guides - Social Security - "Universal and Child Benefit" - Tombari E.

AGENCY OF REVENUE COMMUNICATION 31.12.2024**PROPERTIES****CATASTRO - Income from land - Update based on the cultivation declarations submitted to AGEA in 2024 - List of affected municipalities - Filing of appeals by 29.4.2025**

Article 2 paragraphs 33-35 of Decree-Law 3.10.2006 No. 262, converted by Law 24.11.2006 No. 286, as amended by Article 1 paragraph 339 letter a) of Law 27.12.2006 No. 296 (2007 Financial Law), Article 26-bis of Decree-Law 1.10.2007 No. 159, converted by Law 29.11.2007 No. 222, and Article 1 paragraph 273 of Law 24.12.2007 No. 244 (2008 Financial Law), as well as Article 6 paragraphs 3-4 of Decree-Law 2.3.2012 No. 16, converted by Law 26.4.2012 No. 44, reformed the reporting system for changes in income from land, as provided in Article 30 of the TUIR, requiring the use of soil use declarations for agricultural contributions, which are submitted to the Agency for Agricultural Payments (AGEA).

For this purpose:

- The request for agricultural contributions must also include the necessary elements for updating the land registry, including those related to buildings on agricultural enterprises;
- AGEA, based on the data and information provided in the declarations, prepares a proposal for updating the land registry for each parcel, compiled using the "DOCFA" software procedure (Decree 19.4.94 No. 701), and sends it to the Revenue Agency;
- The Revenue Agency, based on these proposals, updates the land registry records with the new income for properties affected by crop variations;
- The Revenue Agency will publish a special notice in the Official Gazette informing each Municipality of the completion of these operations;
- For the sixty days following the publication of the notice in the Official Gazette, the Revenue Agency will make the results of the land registry update available to the public in the affected Municipalities, at the offices of the relevant Provincial Directorates and Provincial Territory Offices, and on the official website (www.agenziaentrate.gov.it).

In compliance with this regulation, the Revenue Agency hereby announces that it has completed the update of the land registry in relation to crop variations resulting from declarations submitted to AGEA in 2024; the update concerns 6,950 municipalities, the list of which is being published, sorted by province and in alphabetical order.

Publication of New Income

The lists of parcels affected by the update, or any portion of parcels with different crops, including cadastral quality, class, area, income from dominical and agricultural rights, and any deduction symbols, can be consulted:

- At each affected Municipality, or at the offices of the relevant Provincial Directorates and Provincial Territory Offices of the Revenue Agency, and on the official website (www.agenziaentrate.gov.it);
- Until 1.3.2025.

Effectiveness of the New Income

Pursuant to Article 2, paragraph 33 of Decree-Law 262/2006, the new land income resulting from the soil use declarations submitted to AGEA in 2024 will take effect for tax purposes from 1.1.2024.

Appeal Against the New Income

Taxpayers may appeal the new land income:

- Before the first-degree Tax Court (formerly the Provincial Tax Commission) with territorial jurisdiction, pursuant to Article 2, paragraph 2 of Legislative Decree 31.12.92 No. 546;

- By 29.4.2025 (120th day from the date of publication of this notice in the Official Gazette).

Request for Self-Protection

A taxpayer who identifies errors or inconsistencies in the attribution of the new income may submit a self-protection request to the Revenue Agency, using the form available on the official website.

The request must specify:

- The correct cadastral quality;
- The justification for this choice, considering the type of cultivation practiced on the land in 2024.

Additionally, any further information useful for correctly identifying the cadastral quality may be provided.