THE WEEK IN BRIEF

News

NON-PROFIT ORGANIZATIONS

Third Sector Entities - Committees - Registration with the RUNTS - Eligibility (Ministry of Labor Circular 26.3.2025 no. 5)

With Circular no. 5 dated 26.3.2025, the Ministry of Labor defined the position of committees within the Third Sector Code.

Definition

Committees are regulated by Articles 39-42 of the Civil Code. Although these articles do not provide a specific definition, this figure refers to a group of people who aim to collect funds from the public for a specific purpose. The committee pursues altruistic and general interest objectives without a profit motive and constitutes an autonomous center for assigning legal rights, with the possibility of attributing ownership of both obligatory and real rights.

Position of Committees within the Third Sector

The Italian Legislative Decree 117/2017 introduces an extensive approach regarding entities that can acquire the status of Third Sector Entity (ETS). In addition to specific categories (such as ODV, APS, philanthropic entities, etc.), Article 4, paragraph 1 of Legislative Decree 117/2017 also mentions "other private entities distinct from companies," referring to legal entities with organizational models different from traditional associations, foundations, and companies, which nonetheless allow the pursuit of social utility objectives without profit by performing one of the general interest activities. In this regard, the Ministry of Labor itself pointed out that the structure of the Third Sector regulation (starting from common provisions to those defining entities with specific regulations) does not seem to preclude the emergence of entities with structures and characteristics currently unknown, in line with the peculiarities of a vital and changing sector based on new social needs (note 16.9.2020 no. 9313).

Unlike trusts, which have been excluded from the Third Sector framework (Ministry of Labor Circular 21.4.2022 no. 9), committees represent entities potentially possessing the typical characteristics of ETS. Access to the Third Sector is possible (as already happens in the practice of RUNTS offices) only through the residual category of "other private entities distinct from companies," as specific categories of ETS are incompatible with the legal form of a committee.

In this regard, there is no obstacle regarding the potentially temporary nature of the committee, as the founding document of an ETS must indicate the duration of the entity if provided.

Acquisition of Legal Personality
The circular addresses the issue of acquiring legal personality through the special procedure outlined for ETS in Article 22 of the Third Sector Code.

Ordinarily, committees can acquire legal personality under Presidential Decree 361/2000, which expressly includes associations, foundations, and other private institutions in its scope of application.

Although Article 22 of the Third Sector Code does not refer to entities other than associations and foundations, the Ministry believes that committees can also use this procedure, emphasizing, from a systematic perspective, the constitutional principle of formal equality and the criteria contained in the delegation law for the reform of the Third Sector, aimed at ensuring the broadest exercise of the right to associate. This interpretation prevents the generation of unjustified disparities in treatment between a committee without legal personality, which can acquire the status of an ETS, and a committee that, conversely, intends to acquire legal personality either simultaneously with the ETS status or at a later time.

Minimum Assets Determination
For the purpose of determining the minimum assets, considering that for the committee, the primary importance lies in the collection, management, preservation, and allocation of funds raised from the public, the Ministry believes it is possible to use the threshold of €30,000.00, which is provided for foundations, as a reference.

Control Over Fund Allocation
Following registration in the National Register of Third Sector Entities (RUNTS), the territorially competent RUNTS office is granted the powers assigned to the government authority under Article 42 of the Civil Code, regarding the allocation of funds in cases where the funds are insufficient to achieve the original purpose, the purpose has become unachievable, or when the purpose is achieved, and there are residual funds.

Legal References:

- Article 22 of Legislative Decree 3.7.2017 no. 117
- Article 39 of the Civil Code
- Article 4 of Legislative Decree 3.7.2017 no. 117
- Ministry of Labor and Social Policies Circular 26.3.2025 no. 5
- *Il Quotidiano del Commercialista* of 27.3.2025 - "Third Sector Open to Committees" - Rivetti
- Eutekne Guides - Civil Law - "Associations - Acquisition of Legal Personality" - Morino E., Rivetti P.
- Eutekne Guides - Civil Law - "Third Sector" - Rivetti P.

TAX COLLECTION
F24 Form - Unified Payments - Advances - IRPEF 2025 Advances - Calculation - Clarifications (Press Release from the Ministry of Economy and Finance 25.3.2025 no. 32)

With Press Release no. 32 of 25.3.2025, the Ministry of Economy and Finance intervened by providing clarifications on the calculation of the IRPEF advance for 2025 for employees and pensioners to avoid an increased tax burden on them. The issue was raised by some CAF (Tax Assistance Centers) due to the provisions in Article 1, paragraph 4 of Legislative Decree 216/2023, and the fact that the reduction of tax brackets and the increase in the IRPEF deduction were initially modified temporarily only for 2024 by Legislative Decree 216/2023 and later stabilized by Law 207/2024 as permanent measures from 2025.

Regulatory Framework

For the 2024 tax period, Article 1, paragraph 1 of Legislative Decree 216/2023 provided for a reduction from four to three taxable income brackets and their corresponding rates. Essentially, the first two income brackets were combined, so for taxable income up to €28,000, a rate of 23% was applied (whereas previously, a 25% rate applied for income over €15,000 but below €28,000).

Specifically, instead of the rates provided in Article 11, paragraph 1 of the TUIR (Consolidated Income Tax Law), the following income brackets and rates applied in 2024:

- Up to €28,000.00: 23%
- Over €28,000.00 and up to €50,000.00: 35%
- Over €50,000.00: 43%

For 2024 only, Article 1, paragraph 2 of Legislative Decree 216/2023 increased the tax deduction for employee income (excluding pensions) and certain assimilated incomes from €1,880.00 to €1,955.00 for taxpayers with a total income not exceeding €15,000.00, as stated in Article 13, paragraph 1, letter a), first period of the TUIR.

Both the reduction in tax rates and the increase in the deduction provided by Legislative Decree 216/2023 were confirmed and made permanent from 2025 by Article 1, paragraph 2 of Law 207/2024.

Determination of Advance Payments

In determining the advance payments due for IRPEF (Personal Income Tax) for the 2024 and 2025 tax periods, Article 1, paragraph 4 of Legislative Decree 216/2023 provides that the tax of the previous period is considered to be the one that would have been determined without applying the provisions of paragraphs 1 and 2. Consequently, for determining the advance payments in question, the provisions in force for the year 2023 should be taken into account.
This provision was intended to neutralize the effects of the changes to the IRPEF regulations only concerning the advance payments due from individuals whose income tax return indicated a liability for IRPEF, as they received income in addition to that already subject to withholding taxes.
As highlighted in the press release, the intention was not to intervene regarding individuals who, in the absence of other income, are not required to file an income tax return (such as most employees and pensioners who have already undergone "appropriate" withholding taxes).

Clarification

The Ministry of Economy and Finance clarified that the provision in Article 1, paragraph 4 of Legislative Decree 216/2023 should be interpreted as meaning that the advance for 2025 is due, with the application of 2023 rates, only in cases where the difference between the tax for the year 2024 and the deductions, tax credits, and withholding taxes, calculated according to the regulations for the 2024 tax period, exceeds €51.65.
This clarification will be the subject of a specific legislative intervention, which will be made in time to prevent additional burdens on taxpayers regarding filing and payments. With this intervention, the application of the new rates for 2025 for determining the advance will also be allowed.

References:

- Article 1 of Legislative Decree 30.12.2023 no. 216
- Press Release from Ministry of Economy and Finance 25.3.2025 no. 32
- *Il Quotidiano del Commercialista* 26.3.2025 - "IRPEF 2025 Advance Payment Based on 2023 Rates Only in Specific Cases" - Negro - Silvestro
- *Il Sole - 24 Ore* 26.3.2025, p. 3 - "Stop to Large IRPEF Advances, Modification Before the 730" - Mobili - Parente
- *Italia Oggi* 26.3.2025, p. 31 - "Advance Payments, Corrections After the Def" - Bartelli
- Eutekne Guides - Direct Taxes - "Tax Advances" - Fornero L.
- *Notebook* no. 177/2024, p. 25-56 - "The 2025 Budget Law and the 'Connected' Legislative Decree" - Massimo Negro and Daniele Silvestro
- Fact Sheet no. 141.04 in Update 10/2024 - "Advances: Direct Taxes, Additional Taxes, IRAP, IVIE, IVAFE, and INPS Contributions under Law 335/95" - Fornero - Negro

INDIRECT TAXES
VAT - Taxpayer Obligations - Refunds - Annual Refund - Improvements on Third-Party Property - Deductibility - Refund Eligibility - Definition of Depreciable Assets (Revenue Agency Resolution 26.3.2025 no. 20)

The Revenue Agency, with Resolution 26.3.2025 no. 20, has reviewed the conditions for access to VAT refunds related to expenses incurred on third-party property, in light of the Supreme Court's judgment no. 13162/2024.
In short, VAT refunds are allowed, under Article 30, paragraph 2, letter c) of Presidential Decree 633/72, for works performed on third-party property that the taxable person has possession or control over for a "medium-long" period, even if the property is not owned but held under a lease or loan agreement. The instructions provided in paragraph 3 of the previous Revenue Agency Resolution no. 179/2005 have been expressly superseded.

Previous Jurisprudence
Over the years, a legal conflict developed within the Supreme Court between:

- Some rulings that recognized the right to VAT refunds, when deductible, for renovation and maintenance works on property held under lease or loan agreements, as these works were deemed instrumental to the activity being carried out (e.g., Cass. no. 23278/2018, no. 6022/2020, no. 35553/2021);
- A second approach, consistent with the Revenue Agency's practice, which stated that VAT eligible for refund must relate to the purchase of a depreciable asset, and thus, the right to refund was not recognized in cases involving work on third-party property (e.g., Cass. no. 24779/2015, no. 10109/2020, no. 23667/2020).

With Supreme Court ruling no. 13162/2024, the Court confirmed that a taxable person is entitled to a VAT refund for expenses incurred on property held under a lease agreement.
According to the Supreme Court, the refund is due regardless of whether the property is depreciable under Articles 102 and 103 of the TUIR (Consolidated Income Tax Law), as long as there is a necessary and sufficient link between the property being renovated and the business activity carried out by the taxpayer (even in a potential or "prospective" sense). The Court affirmed the "equivalence of the conditions for VAT deduction and refund."

New Definition of Depreciable Assets
Citing the principles of the Supreme Court ruling, the Revenue Agency Resolution no. 20/2025 states that the definition of "depreciable assets" in Article 30, paragraph 2, letter c) of Presidential Decree 633/72

must be extended to assets that, while not strictly depreciable, are intended for business use for a medium-to-long period, and are therefore treated as capital investments (instrumental assets).

Works on Third-Party Property

As a result of the new definition of "depreciable assets," the Revenue Agency confirmed that access to annual and quarterly VAT refunds must be granted to taxable persons for works performed on third-party property that they hold under legal agreements other than ownership (e.g., lease or loan agreements). This applies to all assets that are not strictly "depreciable" under civil or income tax laws but are intended for business use over a medium-to-long period, as instrumental assets.
For example, this includes cases where the investment asset, on which works are performed, is held under a legal title other than ownership, such as through a lease or loan agreement.
It remains essential, as explained in the Supreme Court ruling, that the asset be instrumental to the business, trade, or profession as a general requirement for VAT deductibility under Article 19, paragraph 1 of Presidential Decree 633/72.

References:

- Article 19, paragraph 1 of Presidential Decree 26.10.1972 no. 633
- Article 30 of Presidential Decree 26.10.1972 no. 633
- Revenue Agency Resolution 26.3.2025 no. 20
- Revenue Agency Resolution 27.12.2005 no. 179
- *Il Quotidiano del Commercialista* 28.3.2025 - "Expanded VAT Refunds to All Investment Assets" - Greco
- *Italia Oggi* 28.3.2025, p. 28 - "Multi-Year Costs, VAT Refund" - Ricca F.
- Eutekne Guides - VAT and Indirect Taxes - "VAT Refunds - Annual Refunds" - Greco E.
- Eutekne Guides - VAT and Indirect Taxes - "Improvements on Third-Party Property" - Greco E.
- Supreme Court, SS.UU. 14.5.2024 no. 13162

LITIGATION

Tax proceedings - Appeal proceedings before the Regional Tax Court - Document submission - Limits on submission - Proof of notification of the contested act - New provisions of Legislative Decree 220/2023 - Start date - Constitutional legitimacy (Constitutional Court Judgment 27.3.2025 no. 36)

Article 58, paragraphs 1 and 3 of Legislative Decree 546/92, as amended by Legislative Decree 220/2023 and in force for appeals notified from January 5, 2024, states that in the appellate phase:

- New evidence cannot be submitted, especially new documents, unless the party demonstrates that they could not have presented them in the first instance for reasons not attributable to them, or the judge deems them essential for the decision;
- In any case, the submission of delegations, powers of attorney, and proof of notification of the contested act is never permitted in the appeal phase. Consequently, the system is radically different from the previous one, where Article 58, paragraph 2 of Legislative Decree 546/92 always allowed the submission of new documents on appeal.

Retroactivity of the Regulation

The Constitutional Court, in Judgment 27.3.2025 no. 36, declared Article 4, paragraph 2 of Legislative Decree 220/2023 unconstitutional in the part where it specifies that the new provisions “apply to proceedings initiated in the second instance from the day after their entry into force, rather than to appeals where the first instance was initiated after the entry into force of the same legislative decree.” Indeed, such a radical change to the evidentiary regime undermines the defense of the parties: the

taxpayer or public party could have omitted submitting a crucial document in the first instance, relying on being able to do so in the appeal phase without issues. If the new rules apply to appeals notified from January 5, 2024, the party may have omitted submitting documents that, from January 5, 2024, they can no longer submit. For this reason, the declaration of unconstitutionality of the effective date rule is justifiable. Thanks to the ruling, the new rules effectively apply to first-instance appeals notified from January 5, 2024.

Proof of Notification of the Contested Act

Having established the non-retroactivity of the new system, for the Constitutional Court (27.3.2025, no. 36), Article 58, paragraph 3 of Legislative Decree 546/92 is legitimate in the part that prohibits, without exceptions, the submission in appeal of the proof of notification of the contested act. It does not matter whether the document (notification report, receipt notice, PEC delivery receipt) is deemed crucial for the judgment, because these documents, by their nature, are always decisive. It is never possible that these documents are not in the possession of the public party, except for fault. Furthermore, under Article 14, paragraph 6-bis of Legislative Decree 546/92, the first-instance appeal must be notified both to the taxing authority and to the collector when challenging the failure to notify the underlying act. As a result, the public party, being a permanent party in the first-instance process, can easily submit proof of notification.

Submission of Delegations and Powers of Attorney

Article 58, paragraph 3 of Legislative Decree 546/92 has been declared unconstitutional regarding the words “delegations, powers of attorney, and other acts of conferring authority relevant for the legitimacy of signing the documents.” Therefore, the signing delegation for the tax act, the power of attorney for the defense lawyer, and the authorization to participate in the proceedings (coming from, depending on the case, the delegated judge for judicial liquidation or the guardianship judge) can be submitted in appeal, provided the party demonstrates that they could not submit them in the first instance. With the exception of documents related to the signature delegation for the assessment or other acts (whose absence could lead to the annulment of the act), other documents do not concern the contested act, but the procedural legitimacy or the obligation of defense assistance.

Article 4, Legislative Decree 30.12.2023 no. 220
Article 58, Legislative Decree 31.12.1992 no. 546
Il Quotidiano del Commercialista, March 28, 2025 - "For Pending Cases, the Ban on New Evidence in Appeal is Unconstitutional" - Cissello
Il Sole 24 Ore, March 28, 2025, p. 37 - "Limits on Documents for Appeals Initiated from January 5, 2024" - Ambrosi L., Iorio A.
Italia Oggi, March 28, 2025, p. 24 - "Tax Procedure Knockout on Evidence" - Vozza A.
Constitutional Court Judgment 27.3.2025 no. 36
Eutekne Guides - Tax Litigation - "Appeal - Procedure" - Cissello A.

LOCAL TAXES

Municipal Property Tax (IMU) - Determination of the value of "D" category buildings for IMU and IMPi purposes - Approval of coefficients for 2025 (Ministerial Decree 14.3.2025)

With Ministerial Decree 14.3.2025, the Ministry of Economy and Finance has updated the coefficients for calculating the taxable base for IMU of buildings classified in group D (properties with “special destination” for productive, industrial, and commercial purposes, such as factories or hotels) which are not registered in the Land Registry, are entirely owned by businesses, and are separately accounted for, for the year 2025. Determination of the Taxable Base with Accounting Values Until the request for the attribution of the cadastral income, the taxable base for IMU of these buildings is determined as of the beginning of each calendar year (or, if later, the acquisition date) based on the “historical” acquisition or construction costs

shown in the accounting records, in accordance with Article 1, paragraph 746 of Law 160/2019. These costs must be considered before depreciation and must include, among other things, the cost of land and incremental expenses (cf. Ministry of Economy and Finance Circular 28.3.2013 no. 6/DF). To calculate the taxable base for IMU, these "historical" costs must be "updated" by applying the annually updated coefficients specified in the ministerial decree (to account for the ISTAT data on the construction cost of a warehouse).

Ministerial Coefficients In particular, the year of acquisition or construction costs must be referred to, and based on that year, the appropriate ministerial coefficient should be applied. For example, acquisition or construction costs incurred in 2025 should be multiplied by the coefficient determined for that year by the relevant Ministerial Decree. For incremental costs, reference must be made to their accounting at the end of the fiscal year, with those in progress during the year considered in the following fiscal year (and for that year, the corresponding ministerial coefficient is applied).

Leased Properties These criteria for determining the taxable base for IMU also apply when properties with the characteristics described above are leased. In this case, paragraph 746 of Article 1 of Law 160/2019 specifies that "the value is determined based on the lessor's accounting records, who is obliged to promptly provide the lessee" (the IMU liable party under Article 1, paragraph 743 of Law 160/2019) "all the necessary data for the calculation."

Request for Attribution of the Cadastral Income
In any case, following the request for the attribution of the cadastral income, the "ordinary" methods of determining the taxable base for IMU purposes must be applied to properties in group D, instead of the mentioned valuation criteria. This is to be calculated by referencing the cadastral income, revalued by 5%, to which the multipliers established by art. 1, co. 745 of Law 160/2019 are applied (the multiplier is 65 for properties classified under group D, except for properties in category D/5, where it is 80).

Relevance for IMPI Purposes
Since 2020, the coefficients identified by the ministerial decree are also applied to determine the value of offshore platforms and regasification terminals, which form the taxable base for the property tax on offshore platforms (IMPI) pursuant to art. 38, co. 2 of DL 124/2019.
This article refers to the previous art. 5, co. 3 of DLgs. 504/92, now replaced by art. 1, co. 746 of Law 160/2019, which sets the rules for determining the value of properties classified under group D, as described above.

Coefficients for 2025
The updated coefficients for 2025, which will apply for IMU and IMPI as noted above, are listed in the Ministerial Decree of 14.3.2025, which should be referred to.
For purchases or construction expenses incurred in 2025, a coefficient of 1.00 is set.

Art. 1, co. 746 of Law 27.12.2019 n. 160
DM 14.3.2025 Ministry of Economy and Finance
Il Quotidiano del Commercialista of 25.3.2025 - "Ready for the 2025 IMU coefficients for 'D' buildings of companies" - Magro
Eutekne Guides - Local Taxes - 'Cadastral Value' - Magro L, Zeni A.
Eutekne Guides - Local Taxes - 'Offshore Platforms' - Magro L., Zeni A.
Eutekne Guides - Local Taxes - 'IMU' - Magro L., Zeni A.

SOCIAL SECURITY
Maternity and Parental Leave - Contribution for the Payment of Nursery Fees and Home Assistance Forms - Year 2025 - Methods and Deadlines for Submitting Applications - New Provisions under Law 207/2024 (2025 Budget Law) (INPS Message 25.3.2025 No. 1014 and INPS Circular 20.3.2025 No. 60)

INPS, with message 25.3.2025 No. 1014, announced the opening of the service for submitting applications for the contribution for paying the fees of public and private authorized nursery schools (the so-called nursery school contribution) or for using home support services for children under 3 years old suffering from severe chronic diseases (the so-called home support contribution) for the year 2025.
Applications - which can be submitted until 31.12.2025 - will be processed starting from 2.4.2025.
The factors to consider for determining the contribution amount, in light of the changes introduced by art. 1, co. 209-210 of Law 30.12.2024 No. 207 (2025 Budget Law), eligibility requirements, and instructions for submitting applications starting from 2025 are outlined in INPS Circular 20.3.2025 No. 60.

Submission of Applications
For submitting applications, the message refers to the instructions provided in § 5 of INPS Circular No. 60/2025.
Applications must be submitted, along with the necessary documentation, electronically through:

- the INPS web portal, with SPID level 2 or higher, electronic ID card (CIE) 3.0, or national service card (CNS);
- Patronage Institutions, using the services they offer.
  When submitting the application, it is necessary to specify which of the two benefits is being applied for.

Contents of the Application
In the nursery school contribution application, the following must be indicated:

- the months related to the school attendance periods, between January and December 2025, up to a maximum of 11 months;
- the fiscal code/VAT number and name of the educational institution;
- for private institutions, the details of the authorization to provide educational services for children from 0 to 3 years old.
  This contribution applies for each child under the age of 3. If the child turns 3 during the reference year of the application, only the months between January and August 2025 can be requested.

The payment service for contributions to accounts with IBAN has been integrated with the "Unified IBAN Management System" (SUGI).

Amounts for 2025
The contribution amount from 1.1.2025 varies depending on the child's birth date. For children born before 1.1.2024, the amounts are:

- 3,000.00 euros for a valid minor ISEE up to 25,000.99 euros;
- 2,500.00 euros for a valid minor ISEE from 25,001.00 to 40,000.00 euros;
- 1,500.00 euros in cases where the minor ISEE is not present, is incorrect, inconsistent, unmeasurable, or exceeds 40,000.00 euros.

For children born from 1.1.2024, the amounts are:

- 3,600.00 euros for a valid minor ISEE of up to 40,000 euros;
- 1,500.00 euros for cases where the minor ISEE is not present, is incorrect, inconsistent, unmeasurable, or exceeds 40,000.00 euros.

For verifying the economic requirement for determining the contribution amount, the amount paid as a universal child allowance is excluded from the minor's ISEE calculation (art. 1, co. 209 of Law 207/2024).

Payment of Contribution for January to April 2025
For 2025 only, for requests related to the nursery school contribution for the months of January to April 2025, payments made by 31.3.2025 will also accept documents considered valid in 2024, in addition to the payment documents indicated in § 6 of INPS Circular No. 60/2025.

Art. 1, co. 355 of Law 11.12.2016 No. 232
INPS Message 25.3.2025 No. 1014
Il Quotidiano del Commercialista of 26.3.2025 - "Applications Open for the 2025 Nursery Bonus" - Gianola
Eutekne Guides - Social Security - "Nursery Schools" - Gianola G., Tombari E.

PROVISION OF THE REVENUE AGENCY 31.1.2025 No. 25986
TAX BENEFITS
TAX INCENTIVES - TAX CREDIT FOR UNDERDEVELOPED AREAS - TAX CREDIT FOR INVESTMENTS IN THE SINGLE ZES SOUTHERN ITALY AREA - Investments by businesses in the agricultural, fishing, and aquaculture sectors - Extension to 2025 - Approval of Communication Forms

Article 16-bis of Decree-Law 19.9.2023 No. 124 converted into Law 13.11.2023 No. 162, inserted by Article 1, co. 7 of Decree-Law 15.5.2024 No. 63 converted into Law 12.7.2024 No. 101, provides the recognition of a tax credit for businesses in the agricultural, fishing, and aquaculture sectors that have made investments in the Single Special Economic Zone (ZES) for Southern Italy, from 16.5.2024 to 15.11.2024.
With Ministerial Decree 18.9.2024, published in Official Gazette No. 264 on 11.11.2024, the implementing provisions for the incentive were defined.
This tax credit was extended by Article 1, co. 544-546 of Law 30.12.2024 No. 207 (2025 Budget Law) for investments made from 1.1.2025 to 15.11.2025.
The present provision thus approves the communication forms and related instructions for accessing the tax credit for the aforementioned investments made in 2025, defining the methods and deadlines for transmission.

Beneficiaries
The following entities can benefit from the tax credit:

- businesses active in the primary production of agricultural products listed in Annex I of the Treaty on the Functioning of the European Union (TFEU), businesses in the forestry sector, and micro, small, and medium-sized businesses active in the fishing and aquaculture sectors;
- regardless of legal form and accounting regime adopted;
- that make eligible investments for existing production facilities or those being established in the ZES for Southern Italy.

Exclusions
The tax credit is not available to:

- businesses that are subject to recovery orders following a previous European Commission decision declaring aid as unlawful and incompatible with the internal market;
- businesses in difficulty under Article 1, co. 5 of the European Commission Regulation 14.12.2022 No. 2472;
- large enterprises in the fishing and aquaculture production and processing sectors;
- businesses specifically identified in Article 1 of European Commission Regulation 14.12.2022 No. 2473.

Territorial Scope
The tax credit applies to the acquisition of capital goods for production facilities located:

- in the assisted areas of the Regions of Basilicata, Calabria, Campania, Molise, Puglia, Sardinia, and Sicily, eligible for exemptions under Article 107 § 3 (a) of the Treaty on the Functioning of the European Union (TFEU);
- in the assisted areas of the Abruzzo Region, eligible for exemptions under Article 107 § 3 (c) of the TFEU.
  These areas are identified by the 2022-2027 Regional Aid Map.

Eligible Investments
Eligible investments include:

- the purchase, including through leasing contracts, of new machinery, plants, and various equipment intended for existing or newly established production facilities in the supported areas;
- the purchase of land and the acquisition, construction, or expansion of properties used for investment purposes and effectively used for the operation of the activity in the production facility. The value of the land and properties eligible for the incentive cannot exceed 50% of the total value of the eligible investment.

Minimum Investment
Investment projects with a total cost of less than 50,000.00 euros are not eligible for the tax credit.

“Preliminary” Communication to the Revenue Agency
Businesses that intend to benefit from the tax credit for investments made from 1.1.2025 to 15.11.2025 must submit a specific communication to the Revenue Agency:

- between 31.3.2025 and 30.5.2025;
- indicating the amount of eligible expenses incurred from 1.1.2025 and those expected to be incurred by 15.11.2025;
- exclusively online, using the approved form and the "ZES UNICA AGRICOLA 2025" software available on the relevant website;
- directly or through an appointed representative.

Supplementary Communication to the Revenue Agency
Businesses that have submitted the “preliminary” communication must confirm, under penalty of losing the incentive, that the investments have been completed by 15.11.2025, by submitting a supplementary communication to the Revenue Agency:

- between 20.11.2025 and 2.12.2025;
- indicating the amount of eligible expenses incurred from 1.1.2025 to 15.11.2025;
- exclusively online, using the approved form and the "ZES UNICA AGRICOLA INTEGRATIVA 2025" software available on the relevant website;
- directly or through an appointed representative.

Use of the Tax Credit
The tax credit due, based on the supplementary communication, can be used by beneficiaries:

- exclusively by offsetting pursuant to Article 17 of Legislative Decree 241/97, by submitting the F24 form exclusively via the online services provided by the Revenue Agency;
- from the first business day after the publication of the Revenue Agency provision announcing the percentage for determining the maximum amount of the tax credit available, in compliance with the spending limit of 50 million euros for the year 2025;
- in any case, not before receiving a specific receipt informing the applicants of the recognition of their eligibility to use the tax credit.