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APRIL 2025: MAIN COMPLIANCE DEADLINES 24

1. TELEMATICS REVENUES - SOFTWARE SOLUTIONS FOR DATA SUBMISSION - IMPLEMENTING MEASURE

With provision no. 111204 of March 7, 2025, the Italian Revenue Agency (Agenzia delle Entrate) approved the technical specifications for the development of software solutions that will allow the storage and transmission of revenue data even in the absence of telematic recorders or RT Servers.
In essence, a business could be required only to equip itself with a PC or tablet on which the chosen software is installed to comply with the obligation outlined in Article 2 of Legislative Decree no. 127/2015.
The provision implements Article 24 of Legislative Decree no. 1 of January 8, 2024 (so-called "Compliance").

1.1 SOFTWARE APPROVAL

Each software solution is subject to approval by the Italian Revenue Agency, following the opinion of the Commission on fiscal measuring devices.

Submission of Requests

The producer (i.e., the qualified entity that develops the software solution) must submit an application for approval to the Agency, along with a certification attesting to compliance with the technical specifications and current tax regulations.
Applications can be submitted starting from the date that will be announced on the Agency's website.

1.2 DATA COLLECTION PROCESS

The process for recording revenue using software will be based on the interaction between two components:

- The **"point of issue" (PEM)**, which is a device or hardware system (e.g., PC, tablet) on which a management software or application (fiscal module 1) is installed. This allows the business to securely record fiscal data of transactions and issue commercial documents.
- The **"point of processing" (PEL)**, which is a hardware system on which another software component (fiscal module 2) is installed. This software stores the detailed transaction data received from the PEM, stores them digitally, and transmits the summary file of the revenue data to the Italian Revenue Agency. Only the PEL communicates with the Agency's system.

The PEM is managed by the business, while the PEL is managed by the service provider, which is the qualified entity that makes the software solution available and provides technical assistance.

Exercise of the roles of producer and provider

The roles of producer and provider may be carried out by the same entity. Moreover, the business itself may act as both the producer and the provider.

1.3 ACCREDITATION ON THE INVOICES AND REVENUE PORTAL

For the use of new software that will be released, businesses must pre-accredit on the Invoices and Revenue portal, possibly through an intermediary, to register and communicate to the Revenue Agency the software used.
In general terms, a business intending to use an approved software solution must:

- Contact a service provider and register in the reserved area of the Invoices and Revenue portal;
- Register the points of issue via the service provider;
- Once the PEMs are activated and operational, record the transactions and transmit the relevant detailed data in real time to the PEL.

2. REVERSAL OF IMPROPERLY OFFSET RESEARCH AND DEVELOPMENT TAX CREDIT - REOPENING OF DEADLINE UNTIL JUNE 3, 2025

Article 19, paragraphs 5-8 of DL no. 25 of March 14, 2025, has reopened the deadlines for benefiting from the procedure for the reversal of improperly offset research and development tax credits.
Taxpayers who, with respect to the research and development tax credit outlined in Article 3 of DL no. 145/2013, offset credits accrued between 2015 and 2019 until October 22, 2021, can access this procedure.
This procedure, governed by Article 5, paragraphs 7-12 of DL no. 146/2021, allows for:

- The cancellation of administrative penalties and interest for delayed registration;
- Immunity for the crime of improper offsetting, as stated in Article 10-quater of Legislative Decree no. 74/2000.

The expenses must be actual (excluding fraudulent cases and credits offset without documentation), but potentially contestable (or already contested) as they are not considered to fall within the concept of research and development, according to the offices.
In terms of penalties, sanctions are often imposed from 100% to 200% of the offset credit, considered nonexistent (Article 13, paragraph 5 of Legislative Decree no. 471/97).

Pending Litigation
If there is pending litigation, the reversal is contingent on the renouncement of the appeal by June 3, 2025; if the appeal terms are still open, the application for reversal serves as the renouncement (Article 19, paragraph 7 of DL no. 25/2025).

2.1 TRANSMISSION OF THE APPLICATION
The application must be submitted electronically by June 3, 2025.
The deadline, originally set for October 31, 2024, had already been extended multiple times.
The submission can also be done by an intermediary authorized to use Entratel. In this case, the intermediary must provide the taxpayer with a paper copy of the prepared form and a receipt of the application submission.

Revocation of the Application
Taxpayers who have already submitted the application but have not yet paid the amounts or the first installment could revoke it by September 30, 2024 (Article 5, paragraph 1-bis of DL no. 145/2023).
The deadline for revocation has not been reopened by DL no. 25/2025.
After revocation, it is still possible to submit a new application by June 3, 2025.

2.2 PAYMENTS
The tax credit must be reversed using the F24 form:

- Using the tax codes established by Revenue Agency Resolution no. 34 of July 5, 2022;
- Without offsetting the amounts due with available credits;
- In a single payment by June 3, 2025.

It is also possible to pay in 3 annual installments, due on the following dates:

- June 3, 2025 (the first installment, due on December 16, 2024, has been postponed to June 3, 2025, by DL no. 25/2025);
- December 16, 2025;
- December 16, 2026.

In case of installment payments, legal interest is due on installments after the first, starting from June 4, 2025.

Exclusion from Installments
If the recovery notice is final when the application is submitted, the payment must be made in a single installment by June 3, 2025 (Article 19, paragraph 6 of DL no. 25/2025).
Payment in a single installment is also mandatory if credits are:

- Assessed with a final recovery or tax notice before October 22, 2021;
- Confirmed following the delivery of a PVC (Provisional Verbal Record) before October 22, 2021.

Installment payments are allowed when the recovery notice or PVC was notified/delivered after October 22, 2021 (Revenue Agency provision no. 188987 of June 1, 2022).

Failure/Insufficient/Late Payment of an Installment
If one of the installments is not paid, insufficiently paid, or paid late, the procedure will not be completed, and the remaining amount will be recorded in the tax roll with the penalty for non-payment and interest.

3. BUILDINGS CLASSIFIABLE UNDER CATASTAL GROUP "D" NOT REGISTERED IN THE CATASTAL DATABASE - APPROVAL OF THE COEFFICIENTS FOR THE CALCULATION OF IMU AND IMPRESA TAX FOR 2025

With the Ministerial Decree (DM) of March 14, 2025, published in the Official Gazette on March 24, 2025, no. 69, the Ministry of Economy and Finance updated, for the year 2025, the coefficients to calculate the taxable base, for the IMU (property tax), of buildings classifiable under Catastal Group D (buildings "for special use," for production, industrial, and commercial purposes, such as factories or hotels) that are at the same time:

- Not registered in the Cadastral database;
- Entirely owned by businesses;
- Accounted for separately.

3.1 COEFFICIENTS FOR 2025

The updated coefficients for 2025 are summarized in the table below:

YEAR	COEFFICIENT
2025	1.00
2024	1.00
2023	1.02
2022	1.14
2021	1.19
2020	1.19
2019	1.20
2018	1.22
2017	1.22
2016	1.23
2015	1.23
2014	1.23
2013	1.24

YEAR	COEFFICIENT
2012	1.27
2011	1.30
2010	1.32
2009	1.34
2008	1.39
2007	1.44
2006	1.48
2005	1.52
2004	1.61
2003	1.66
2002	1.72
2001	1.76
2000	1.82
1999	1.85
1998	1.87
1997	1.92
1996	1.98
1995	2.04
1994	2.11
1993	2.15
1992	2.17
1991	2.21
1990	2.32
1989	2.42
1988	2.53
1987	2.74
1986	2.95
1985	3.16
1984	3.37
1983	3.58
1982	3.79

3.2 DETERMINATION OF THE TAXABLE BASE

Until the request for attribution of the cadastral income is made, the taxable base for IMU of the aforementioned buildings is determined, at the start of each calendar year (or, if later, at the date of acquisition), based on the "historical" acquisition or construction costs shown in the accounting records (Article 1, paragraph 746 of Law 160/2019). These costs must:

- Be considered before any depreciation is applied;
- Include, among other things, the cost of the land and any incremental expenses (see Ministry of Economy and Finance Resolution 28.3.2013 no. 6/DF).

Ministerial Coefficients
To calculate the taxable base for IMU, it is also necessary to "update" the said "historical" costs by applying the annual coefficients updated by ministerial decree (for the year 2025, DM 14.3.2025 has been adopted). Specifically:

- For the acquisition or construction costs, reference should be made to the year of the expense, based on which the ministerial coefficient will be applied;
- For incremental costs, reference should be made to the fiscal year in which they were recorded, with costs incurred during the year being accounted for in the following fiscal year (and the coefficient for the following year should be applied).

Leasing Properties
These criteria for determining the taxable base for IMU also apply when the properties with the above characteristics are leased.

In this case, paragraph 746 of Article 1 of Law 160/2019 specifies that "the value is determined based on the accounting records of the lessor, who is required to promptly provide the lessee" (the taxpayer for IMU purposes under Article 1, paragraph 743 of Law 160/2019) "with all the necessary data for calculation."

3.3 REQUEST FOR ATTRIBUTION OF CATASTRAL INCOME

After the request for attribution of cadastral income, for buildings in Group D, the "ordinary" methods for determining the taxable base for IMU should be applied, which is calculated by:

- Taking the reference of the cadastral income, increased by 5%;
- Multiplying the said adjusted cadastral income by the coefficients established by Article 1, paragraph 745 of Law 160/2019 (the multiplier is 65 for buildings in Catastal Group D, except for buildings classified under cadastral category D/5, for which the multiplier is 80).

3.4 RELEVANCE FOR THE PURPOSES OF THE IMPRESA TAX (IMPI)
Since 2020, the coefficients identified by the ministerial decree have also been applied to determine the value of offshore platforms and regasification plants, which constitute the taxable base for the offshore property tax (IMPI) under Article 38, paragraph 2 of Legislative Decree 124/2019 (this provision refers to the previous Article 5, paragraph 3 of Legislative Decree 504/92, currently replaced by the cited Article 1, paragraph 746 of Law 160/2019).

4. REFORM OF REGISTRATION TAX AND OTHER INDIRECT TAXES - CLARIFICATIONS
With Circular No. 2 of March 14, 2025, the Revenue Agency provided clarifications regarding Legislative Decree No. 139 of September 18, 2024, which reformed the rules for indirect taxes other than VAT. The circular particularly focuses on the novelties regarding:

- Registration tax (DPR 131/86);
- Mortgage and cadastral taxes (Legislative Decree 347/90);
- Stamp duty (DPR 642/72);
- Substitute tax on loans (Articles 15 and following of DPR 601/73);
- Taxes for mortgage and cadastral services and special taxes (DL 533/54).

4.1 SELF-ASSESSMENT OF REGISTRATION TAX
The most significant novelty introduced by the reform in the area of registration tax is the self-assessment of the tax, which, starting from January 1, 2025, becomes the rule (with the exception of judicial acts), whereas until December 31, 2024, it was limited to notarized acts registered via MUI and telematically registered leases.

This change means that taxpayers, when requesting registration, must self-assess the registration tax. In the event of incorrect self-assessment, the tax office will issue a notice of assessment for the additional tax, with a 25% penalty on the excess amount, which must be paid within 60 days (payment within this period allows a reduction of the penalty to one-third).

4.2 PRELIMINARY CONTRACTS

The taxation of preliminary contracts, as outlined in Article 10 of the Tariff, Part I, annexed to DPR 131/86, is modified. The changes stipulate that non-VAT advances must be taxed as follows:

- Registration tax at 0.5%, like confirmed deposits (instead of the previous 3%);
- Or the lower tax applicable to the final contract.
  This aligns with the jurisprudence that requires, at the time of taxing the preliminary contract, consideration of the tax due on the final contract, in order to avoid later refund requests.

4.3 TRANSFER OF BUILDING RIGHTS

By following the jurisprudential interpretation (Cass. SS.UU. 9.6.2021 No. 16080), the delegated legislator has included in Article 9 of the Tariff, Part I, annexed to DPR 131/86 acts transferring any type of building rights, subjecting them to a proportional registration tax of 3%.

4.4 BUSINESS TRANSFER

The reform of Article 23, paragraph 4 of DPR 131/86 has codified the interpretation already adopted by practice and jurisprudence, according to which the registration tax on business transfers is applied:

- At the highest rate among those applied to the individual business assets, if the individual prices are not specified;
- At different rates for the various assets (including a 0.5% rate for receivables) if the contract or its attachments specify the allocation of the payment to different business components (liabilities are allocated to individual movable and immovable assets in proportion to their respective value, regardless of the specific connection to the individual items in the business's assets).

4.5 CATASTAL REGISTRATION UPDATES

Article 8 of Legislative Decree 139/2024 establishes that, in the case of the death of individuals registered in the cadastral database as holders of real rights such as usufruct, use, or habitation, the update of the cadastral ownership will be carried out ex officio by the Revenue Agency, without the application of taxes and charges, based on the communications forwarded to the Tax Registry (even if the interested party may signal the need for an update).

The Revenue Agency clarifies that the ex officio update applies:

- Not only to rights that cease from January 1, 2025, due to the death of their holder;
- But also to usufruct, use, and habitation rights that have already expired and have not been aligned.

However, the ex officio update by the Revenue Agency does not apply if the death of the holder of a usufruct, use, or habitation right results in an enhancement right in favor of other co-holders. In this case, the beneficiaries must submit a change of ownership application to the Cadastral Office within one year of the death, with no taxes or fees applied.

5. TAX CREDIT FOR INVESTMENTS IN SIMPLIFIED LOGISTIC ZONES (ZLS) - EXTENSION TO 2025 - APPROVAL OF COMMUNICATION MODELS

With Provision No. 153474 of March 27, 2025, the Revenue Agency has approved the communication models and related instructions for the tax credit for investments in Simplified Logistic Zones (ZLS), as per Article 13 of DL 60/2024 and DM 30.8.2024, following the extension for investments made from January 1,

2025, to November 15, 2025, as established by Article 3, paragraphs 14-octies to 14-decies of DL 27.12.2024 No. 202 (converted into Law No. 15 of February 21, 2025), also defining the telematic transmission methods.

5.1 COMMUNICATION FOR THE ENJOYMENT OF THE CREDIT

Economic operators wishing to benefit from the tax credit must communicate to the Revenue Agency the amount of eligible expenses incurred from January 1, 2025, and those expected to be incurred until November 15, 2025, related to the acquisition of instrumental goods for existing or new production facilities in the ZLS.
The communication to claim the tax credit must be submitted:

- From May 22, 2025, to June 23, 2025;
- Via telematics, using the specific "ZLS2025" software, available on the Revenue Agency's website.

5.2 INTEGRATIVE COMMUNICATION

Businesses that have submitted the communication to claim the tax credit must then submit an integrative communication to certify, under penalty of forfeiture of the benefit, the completion of the investments by November 15, 2025.
The integrative communication must be submitted:

- From November 20, 2025, to December 2, 2025;
- Via telematics, using the specific "ZLSINTEGRATIVA2025" software, available on the Revenue Agency's website.

5.3 MAXIMUM AMOUNT OF CREDIT ELIGIBLE

To respect the established spending limit (set at 80 million euros), the maximum amount of the tax credit that each beneficiary can use is equal to the amount of the credit resulting from the integrative communication, multiplied by the percentage announced by the Revenue Agency, derived by comparing the spending limit to the total amount of tax credits indicated in the communications.

6. ACCREDITATION FOR THE FIVE PER MILLE OF IRPEF FOR 2025 - SUBMISSION OF APPLICATIONS

With press release 13.3.2025 no. 14, the Revenue Agency outlined the methods and deadlines for the submission of applications:

- To access the allocation of the five per mille of IRPEF for the 2025 financial year;
- By ONLUS and amateur sports associations.

6.1 ONLUS

Article 9, paragraph 6, of Legislative Decree 228/2021, as last amended by Article 12, paragraph 1, of Legislative Decree 202/2024, established that, for the 2025 financial year, ONLUS registered as of 22.11.2021 in the relevant Register held by the Revenue Agency are entitled to the five per mille allocation according to the methods established by the DPCM 23.7.2020 for volunteer organizations. Therefore, they must continue to submit requests for accreditation for the five per mille to the Revenue Agency:

- In the case of first-time registration;
- Or in the event of changes to previous registration.

ONLUS already included in the permanent list of accredited ONLUS for 2025, published on 12.3.2025 on the Revenue Agency's website, do not need to submit the application again.

If registration is necessary, it must be submitted:

- By 10.4.2025;
- Online, using the Revenue Agency's online services, either directly or through an intermediary.

Request for correction of any errors
By 30.4.2025, the legal representative of the ONLUS may request the correction of any registration errors from the regional office of the Revenue Agency, based on the provisional list published by 20.4.2025.

Publication of the final list
The final list will be published on the Revenue Agency's website by 10.5.2025.

6.2 AMATEUR SPORTS ASSOCIATIONS
Newly established amateur sports associations, or those not included in the permanent list published on the CONI website, must submit their registration application online:

- To CONI, using the application available on both the CONI and Revenue Agency websites;
- By 10.4.2025.

Request for correction of any errors
By 30.4.2025, the legal representative of the association may request the correction of any registration errors from the relevant CONI office, based on the provisional list published by 20.4.2025.

Publication of the final list
The final list will be published on the CONI website by 10.5.2025.

6.3 ENTITIES REGISTERED IN THE RUNTS
Entities registered in the RUNTS and included in the permanent list referred to in Article 8 of the DPCM 23.7.2020 do not need to take any action.

Accreditation by 10.4.2025
If the application for accreditation for the five per mille was not made at the time of registration in the RUNTS, the entity can still request accreditation later, by 10 April of each year, to access the contribution starting from the current year.
The application for registration can therefore be made through the RUNTS portal by 10.4.2025.

7. CORRECTION OF ACCOUNTING ERRORS - CLASSIFICATION ERRORS - TAX RELEVANCE IN THE ACCOUNTING PERIOD
The response to the request for clarification from the Revenue Agency on 4.3.2025 no. 63 provided some clarifications regarding the correction of accounting errors pursuant to Article 83, paragraph 1 of the TUIR.

7.1 CORRECTION OF ACCOUNTING ERRORS
According to Article 83, paragraph 1 of the TUIR, the "temporal allocation" criteria set by accounting principles (which, due to the principle of strengthened derivation, also have tax relevance, together with the qualification and classification criteria) apply for tax purposes to the items recorded following the correction of accounting errors. Essentially, the principle of strengthened derivation allows the fiscal recognition of the accounting treatment, acknowledging the competence and, therefore, the tax relevance of income components recorded in the financial year in which the correction is made, without the need to file an additional tax return for the period in which the error occurred.

7.2 CLASSIFICATION ERRORS WITH EFFECTS ON TEMPORAL ALLOCATION
According to the Revenue Agency, given the simplification goal underlying the regulation (i.e., exempting operators from submitting supplementary tax returns when making corrections of accounting errors in line

with accounting principles), even the correction of a "classification" error that led to an incorrect "temporal allocation" of negative components allows for the tax relevance of the correction made by the taxpayer.

7.3 EFFECTS OF THE CORRECTION ON THE ROL

The Revenue Agency also examined the effects of correcting the error in relation to the mechanism for deducting interest expenses under Article 96 of the TUIR. Specifically, the Agency clarified that the ROL for the tax period in which the error was corrected must be increased by the costs that had incorrectly reduced the ROL in the period in which the error occurred.

7.4 FINANCIAL STATEMENT SUBJECT TO LEGAL AUDIT

The regulation on accounting errors applies only to entities that subject their financial statements to a legal audit. Regarding this requirement, the Revenue Agency clarified that the financial statement subject to legal audit must be the one related to the period in which the error is corrected (not the one in which the error was made).

8. VARIABLE REMUNERATION CONVERTED INTO WELFARE - TAXABILITY - CLARIFICATIONS

In response to request for clarification 20.3.2025 no. 77, the Revenue Agency stated that the portion of variable remuneration (known as "MBO"), correlated and quantified based on the achievement of corporate or collective performance objectives, converted by the employee into welfare benefits, cannot be excluded from taxation under Article 51, paragraph 2, letters a), d-bis), f), f-bis), and f-ter), and 3, last part, of the TUIR, if the recipients do not belong to the general employee category or specific categories.

8.1 LEGISLATIVE FRAMEWORK

The exceptions to the principle of comprehensive taxation of employment income under Article 51, paragraph 1 of the TUIR are provided in subsequent paragraphs 2 and 3, last sentence, which list works, services, benefits, and reimbursements that do not contribute in whole or in part to the taxable income, provided that the nature of the benefit does not circumvent the ordinary criteria for determining income. The non-contribution to employment income must be coordinated with the principle of comprehensiveness that recognizes the residual application of exceptions. Specifically (response from the Revenue Agency 25.9.2020 no. 55):

- If the benefits are aimed at rewarding performance (such as incentivizing the worker's or specific groups of workers' performance), the total or partial exemption regime cannot apply;
- If the welfare plan is also funded by amounts that constitute fixed or variable remuneration of the participants (except in the case of Article 1, paragraph 182 et seq. of Law 208/2015) or if the unused welfare credit is converted into money, the income relevance of the "values" corresponding to the services provided will remain subject to the ordinary rules for determining employment income.

Conversion of result-based bonuses

The tax advantage for replacing bonuses or profits, potentially subject to a substitute tax under Article 1, paragraph 182 et seq. of Law 208/2015, with corporate welfare goods and services under Article 51, paragraphs 2 and 3, last sentence, of the TUIR, does not apply in cases of conversion between monetary remuneration and benefits outside the conditions established by this law.

8.2 SUBJECT MATTER OF THE INTERPELLO

A company provides its employees with variable compensation (so-called "MBO"), which are incentive plans awarded for achieving goals or performance criteria, both collective and individual.

Employees may then decide to convert part of their variable compensation into welfare benefits. However, the employees concerned would amount to about 61% of those with the classification of "middle manager" (quadro) and 3% of those with the classification of "employee" (impiegato).

According to the Italian Revenue Agency, the provisions of Article 51, paragraphs 2 and 3, last part, of the TUIR (Consolidated Income Tax Law) cannot apply to the incentive system converted into welfare benefits because such a system:

- aims to incentivize performance, not to "loyalize" the employee;
- does not meet the characteristics of being provided to the general workforce or categories of employees, as defined by established practices (see C.M. 23.12.97 no. 326, circ. 15.6.2016 no. 28, and circ. 29.3.2018 no. 5).

9 NEW REGIME FOR IMPATRIATE WORKERS – CLARIFICATIONS

In March 2025, the Italian Revenue Agency published several responses to inquiries regarding the new regime for impatriate workers, as per Article 5 of Legislative Decree 209/2023.

9.1 LINKAGE REQUIREMENT - NON-NECESSITY

The response to the inquiry by the Italian Revenue Agency on March 6, 2025, no. 66, overcomes the established orientation during the previous impatriate regime (Article 16 of Legislative Decree 147/2015), which considered the existence of a connection between the transfer of residence to Italy and the start of the work activity necessary.

Impatriate with remote work and subsequent "change" of employer

The case involves an Italian citizen residing abroad since December 2020, employed from April 2025 in Italy by an employer different from the one abroad. However, the transfer to Italy took place in the first months of 2025, during which the person continued to work remotely in Italy for the foreign employer.

The new regime under Article 5 of Legislative Decree 209/2023 states that, in the above-mentioned case where the worker performs work in Italy for the same entity (employer/group) as the one they worked for abroad, the minimum period of previous residence abroad is extended from three to six or seven tax periods, depending on whether or not it is the same entity (employer/group) where the work activity was carried out in Italy before the transfer abroad.

Since, in this case, the person has been residing abroad for four tax periods, the work done in smart working in Italy in the first months of 2025 cannot be facilitated.

However, this does not preclude the possibility of benefiting from the new impatriate regime with respect to income earned from April 2025 from the new employer, as in this case, the foreign residence requirement for the standard three-year period is met.

In confirmation, and with a completely new position, the Italian Revenue Agency specifies that, for the application of the new regime under Article 5 of Legislative Decree 209/2023, "it is no longer necessary to verify the existence of a 'functional' link between the transfer of tax residence to Italy and the commencement of work that generates eligible income produced in Italy"; indeed, according to the Agency, the requirements for benefiting from the favorable regime can be fulfilled even after the return to Italy.

9.2 REQUIREMENT OF HIGH QUALIFICATION OR SPECIALIZATION

The responses to the inquiry by the Italian Revenue Agency on March 12, 2025, nos. 71 and 74, address the requirement set forth in letter d) of Article 5, paragraph 1, of Legislative Decree 209/2023, which conditions the benefits on "the possession of high qualifications or specialization as defined by Legislative Decree 28 June 2012, no. 108, and Legislative Decree 9 November 2007, no. 206," concerning, respectively, holders of higher professional qualifications and regulated professions.

Alternativity between education level and professional qualification

The Italian Revenue Agency highlights that Legislative Decree 108/2012 inserted Article 27-quater into Legislative Decree 286/98 (which contains the Consolidated Immigration Law), which, as amended by Legislative Decree 152/2023, defines "highly qualified" workers as those who "alternatively" possess:

- A tertiary level educational qualification certifying the completion of at least a three-year higher education program or a post-secondary qualification of at least three years' duration, corresponding to at least level 6 of the National Qualifications Framework;
- The requirements set by Legislative Decree 206/2007, limited to the practice of regulated professions;
- A higher professional qualification supported by at least five years of professional experience, relevant to the profession or sector specified in the employment contract or binding offer;
- A higher professional qualification supported by at least three years of relevant professional experience acquired in the seven years preceding the submission of the EU Blue Card application, specifically for managers and specialists in information and communication technologies.

According to the Italian Revenue Agency, the reference made by Article 5 of Legislative Decree 209/2023 should be understood as referring to the alternative possession of an educational qualification or a professional qualification.

In other words, workers without a higher education degree, but with a professional qualification confirmed by experience and not necessarily by certifications, are also considered highly qualified.

9.3 "ENHANCED" PREVIOUS FOREIGN RESIDENCE

Regarding the "enhanced" previous foreign residence period of six or seven years, if the person works in Italy for the same employer they worked for abroad, the response to the inquiry by the Italian Revenue Agency on March 12, 2025, no. 72 clarified, as already mentioned in the previous response of February 7, 2025, no. 22, that the enhanced foreign residence period also applies to self-employed workers, even if there are multiple clients.

9.4 ANNUAL LIMIT OF EUR 600,000.00

The response to the inquiry by the Italian Revenue Agency on March 12, 2025, no. 70 specifies that the new regime exclusively applies to eligible income "up to the annual limit of EUR 600,000," without the need for an annual pro-rata calculation, even if the tax residence transfer occurred during the tax period.

10 AGRICULTURAL COMPANIES – PRODUCTION AND SALE OF ELECTRICITY FROM PHOTOVOLTAIC SOURCES – AGRIVOLTAIC SYSTEM

With the response to the inquiry on March 4, 2025, no. 61, the Italian Revenue Agency confirmed that the regime for determining income, as per Article 1, paragraph 423 of Law 266/2005, also applies to agrivoltaic systems for the production and sale of electricity and thermal energy.

10.1 AGRIVOLTAIC SYSTEMS

The guidance document first reminds that an agrivoltaic system differs from a regular ground-mounted photovoltaic system because, due to its particular structural features, it allows for the continuation of agricultural activities on the underlying land where it is installed.

10.2 DETERMINATION OF INCOME FROM AGRIVOLTAIC SYSTEMS

Although characterized by the specific features mentioned above, the Italian Revenue Agency affirms that agrivoltaic systems are considered photovoltaic sources to which Article 1, paragraph 423 of Law 266/2005 applies. Therefore, for agricultural entrepreneurs, the sale of electricity produced by such systems:

- Constitutes related agricultural activity generating agricultural income only up to the limit of 260,000 kWh per year;
- Beyond this limit, generates business income calculated on a flat-rate basis (unless opted otherwise), applying a profitability coefficient of 25%, provided that at least one of the connection requirements to agricultural activity, as per the Italian Revenue Agency circular 6.7.2009 no. 32, is met (otherwise, the standard rules for determining business income apply).

Subjective Scope

The provisions of Article 1, paragraph 423 of Law 266/2005 mentioned above apply:

- To individual agricultural entrepreneurs and simple partnerships (as well as non-commercial entities engaged in agricultural activity, as stated in the Italian Revenue Agency circular 6.7.2009 no. 32);
- To partnerships (snc and sas), limited liability companies (srl), and cooperative societies that qualify as agricultural companies under Article 2 of Legislative Decree 99/2004, if they opt to determine income based on the cadastral value under Article 1, paragraph 1093 of Law 296/2006.

10.3 REQUIREMENTS OF CONNECTION TO AGRICULTURAL ACTIVITY

To qualify as related agricultural activity under Article 2135, paragraph 3 of the Civil Code (and thus benefit from the aforementioned income determination criteria under Article 1, paragraph 423 of Law 266/2005), the production of electricity and thermal energy from photovoltaic sources must not have assumed, in terms of scale, capital and human resource organization, the characteristics of a main activity (see Italian Revenue Agency resolution 15.10.2015 no. 86).

Moreover, regarding the flat-rate determination of business income for electricity sales above the 260,000 kWh/year threshold, the Italian Revenue Agency circular 6.7.2009 no. 32 requires that at least one of the following connection criteria to the "main" agricultural activity be met:

- The energy production comes from systems with architectural integration or partially integrated systems, under Article 2 of Ministerial Decree 19.2.2007, built on existing company structures (e.g., greenhouses, rural buildings, etc.) (letter a);
- The business turnover from agricultural activities (excluding photovoltaic energy production) exceeds the turnover from photovoltaic energy production beyond the threshold (letter b);
- Within the 1 MW limit per company, for each 10 kW of installed power exceeding the threshold, the entrepreneur must demonstrate ownership of at least one hectare of land used for agricultural activities (letter c).

Architectural Integration on Company Structures

The response to the inquiry no. 61/2025 clarifies that the mere fact that the agrivoltaic system is installed on land with ongoing cultivation does not by itself meet the requirement mentioned in letter a). Instead, the system must be installed on existing company structures (e.g., greenhouses, rural buildings, etc.).

Presence of Multiple Systems

Additionally, recalling the clarification provided in response to the inquiry on January 22, 2024, no. 11, the Italian Revenue Agency emphasized that when electricity is produced using multiple photovoltaic (and agrivoltaic) systems, the connection requirement identified in letter b) of the circular 32/2009 must refer to the overall turnover of electricity production exceeding the 260,000 kWh/year threshold, considering the energy produced by all systems (including those already meeting the connection criteria identified in letters a) and c) of the circular 32/2009).

In any case, the verification of turnover must be carried out analytically at the end of each tax period, without considering exceptional reasons that lead to a reduction of the turnover related to agricultural activities.

11 NON-DEDUCTIBILITY OF INTEREST EXPENSES FROM SPECIAL REMEDIAL SELF-REPORTING

With the response to the inquiry on March 3, 2025, no. 56, the Italian Revenue Agency clarified the tax treatment of interest expenses paid by a professional using the special remedial self-reporting institute (under Article 1, paragraphs 174-178 of Law 197/2022).

11.1 DEDUCTIBILITY OF INTEREST EXPENSES FROM INDEPENDENT WORK INCOME

In the context of income from self-employment, the deductibility of interest expenses is not specifically regulated. Therefore, the general rules regarding the documentation of expenses and their relevance to the activity carried out apply.

In this context, expenses related to professional activities are those incurred to carry out activities or acquire assets that generate compensation contributing to professional income. It is necessary, therefore, that there is a functional connection, even indirectly, between the costs and expenses incurred and the generation of the compensation that contributes to forming the self-employed income.

11.2 NON-DEDUCTIBILITY OF INTEREST EXPENSES OF MORATORIUM NATURE

Interest expenses due to ordinary remedial self-reporting under Article 13 of Legislative Decree 472/97 are of a moratorium nature (rather than compensatory) since they arise from taxpayer non-compliance due to delayed tax payments. This makes them accessory to the primary obligation (i.e., the payment of the tax), and they share the same tax treatment.

11.3 NATURE OF INTEREST PAYMENTS FOR SPECIAL REMEDIAL SELF-REPORTING

Interest payments due following participation in special remedial self-reporting have the same nature as those related to ordinary remedial self-reporting, i.e., they are moratorium in nature. Therefore, in the case presented in the inquiry, the non-deductibility of the rectified taxes (IRPEF, regional income tax, and IRAP) means that the moratorium interest paid, being ancillary to those taxes, must also be considered non-deductible.

11.4 COMPENSATORY NATURE OF INTEREST FROM CONCILIATION AND TAX ASSESSMENT AGREEMENTS

According to the Italian Revenue Agency, the clarifications provided regarding business income in the response to the inquiry on August 20, 2024, no. 172 are not applicable to the case at hand. In that response, it was specified that interest payments due on additional taxes settled through conciliation and tax assessment agreements are compensatory in nature, unlike the "damages" nature of interest from remedial self-reporting.

These interest expenses are therefore deductible in the tax period in which the agreements that provided for their payment were signed, regardless of:

- The business event that generated them;
- The deductibility of the expense they are linked to.

12. ADHERENCE TO THE RECOVERY ACTS FOR CREDITS INAPPROPRIATELY COMPENSATED - PAYMENT OF AMOUNTS DUE

With resolution 4.3.2025 No. 14, the Revenue Agency established the tax codes for paying, through the F24 form, the amounts due following adherence to the recovery acts for credits inappropriately compensated, not resulting from a previous assessment, under Article 1, paragraph 1 of Legislative Decree 218/97, as amended by Article 1, paragraph 1, letter a) No. 1 of Legislative Decree 13/2024.

12.1. TAX CODES

To allow payment through the F24 form for the amounts in question, resolution 14/2025 established 29 tax codes, from "AD01" to "AD29", related to:

- the recovery of various tax credits (e.g., for employment increases and new investments), other incentives (e.g., grants, supplementary wages), or credits arising from refunded amounts;
- related interest and penalties.

Existing Tax Codes

Resolution 14/2025 clarifies that the existing tax codes for cases of assessment with adherence, for taxes (e.g., IRPEF, IRES, IRAP, IRPEF add-ons, VAT, withholding taxes, and substitute taxes), penalties, and interest, are also used for the payment of amounts resulting from adherence to recovery acts for inappropriately compensated credits. These tax codes are summarized in a specific table included in the resolution.

12.2. COMPLETION OF THE F24 FORM

When completing the F24 form, the newly established tax codes must be entered in the "Erario" section, exclusively corresponding to the amounts indicated in the "amounts to be paid" column, according to the following guidelines:

- In the fields “office code,” “act code,” and “reference year” (in the format “AAAA”), include the data from the adherence documents;
- In the field “installment/Region/Province/reference month”:
  - For tax codes “AD26” and “AD27”, indicate the code of the Region or Autonomous Province of Trento or Bolzano;
  - For tax codes “AD28” and “AD29”, indicate the cadastral code of the Municipality.

12.3. PROHIBITION OF INSTALLMENTS AND COMPENSATION

Resolution 14/2025 reminds that, under Article 8, paragraph 2-bis of Legislative Decree 218/97, for the payment of amounts due following an assessment with adherence resulting from the definition of recovery acts, neither installment payment nor compensation as per Article 17 of Legislative Decree 241/97 can be used.

13. TAX CREDIT FOR 4.0 INVESTMENTS - ORDER MADE BEFORE 30.3.2024 - PREVENTIVE COMMUNICATION

With the response to the request for clarification 7.3.2025 No. 69, the Revenue Agency provided guidance on the submission of the preventive communication required by Article 6 of DL 39/2024, for the use of the tax credit for investments in 4.0 capital goods under Article 1, paragraphs 1057-bis - 1058-ter of Law 178/2020, for investments "initiated" before 30.3.2024 and "completed" after this date.

13.1. COMMUNICATIONS FOR THE USE OF THE TAX CREDIT

For investments made from 1.1.2024 to 29.3.2024, only the communication of completion of the investments needs to be transmitted.

For investments made from 30.3.2024 (the effective date of DL 39/2024), the following must be submitted electronically:

- The preventive communication of the total amount of investments and the presumed use of the credit over the years. For this purpose, the specific form available on the Energy Services Manager (GSE) website must be completed and submitted;
- Once the investments are completed, another communication to the GSE is required to update the information previously provided.

Article 6 of DL 39/2024 does not specify a mandatory deadline for these communications, "under penalty of forfeiture", meaning that the accrual of the tax credit right arises from the completion of the investments, but only its actual "use" in compensation is dependent on the communication.

13.2. INVESTMENTS WITH ORDER BEFORE 30.3.2024

The Revenue Agency clarified that if an order to purchase was made on 17.1.2024, the invoice was issued on 17.4.2024, and the interconnection took place on 6.5.2024, since the investments were made after 30.4.2024, the preventive communication must be submitted and, subsequently, the communication of completion of the investment.

Therefore, in the case of investments "initiated" before 30.3.2024, with a legally binding order, but "completed" after that date, the taxpayer is required to submit both the preventive communication (and not just the completion communication).

14. TAX CREDIT FOR 4.0 INVESTMENTS - ACCESSORY COSTS NOT PREVENTABLE

With the response to the request for clarification 3.3.2025 No. 60, the Revenue Agency provided guidance on calculating the tax credit for investments in 4.0 capital goods when accessory costs, not originally foreseeable, were incurred after the booking period for the 4.0 asset purchase.

Specifically:

- For the cost of the first machine (purchased in 2022 but booked in 2021), the tax credit under Article 1, paragraph 1056 of Law 178/2020 (50% for investments up to 2.5 million euros) applies;

- For the second machine purchased in 2022 (with no booking) and accessory costs incurred in 2022, the tax credit under Article 1, paragraph 1057 of Law 178/2020 (40% for investments up to 2.5 million euros) applies.

According to the Revenue Agency, the clarifications provided in the response to Telefisco 31.1.2019, related to cases where the advance payment turns out to be lower than the minimum required by law (e.g., due to subsequent increases in the originally agreed cost), also apply in this case.

15. FLOOD VICTIMS OF MAY 2023 - GRANTING OF A TAX CREDIT IN CASE OF ACCESS TO FAVORABLE FINANCING - RECOVERY IN COMPENSATION - ESTABLISHMENT OF THE TAX CODE

With resolution 4.3.2025 No. 16, the Revenue Agency established the tax code “7075” for the recovery through compensation on the F24 form, by the lenders or potential assignees, of the tax credit used by individuals affected by the flood events that began on 1.5.2023 in the Regions of Emilia Romagna, Marche, and Tuscany, for the reimbursement of favorable loans obtained for private reconstruction under Article 1, paragraphs 435-439 of Law 30.12.2023 No. 213 and the provision by the Revenue Agency 25.7.2024 No. 312076.

15.1. COMPLETION OF THE F24 FORM

When completing the F24 form:

- The tax code “7075” must be entered in the "Erario" section, corresponding to the amounts indicated in the "amounts to be compensated" column;
- The field "reference year" must be filled in with the year relating to the repayment installment of the loan, in the format "AAAA".

Revocation or Early Termination of the Favorable Loan

The tax code “7075” must also be used for the repayment, by the lenders, of amounts relating to favorable loans granted and subsequently revoked, even partially, or prematurely extinguished.

In these cases:

- The amount to be refunded must be entered in the "amounts to be paid" column of the F24 form;
- In the "reference year" field, the year in which the revocation decision was made, or the cause for early termination of the loan, must be indicated, in the format "AAAA".

15.2 PRESENTATION OF THE F24 FORM

The F24 form containing the compensation of the tax credit in question must be submitted exclusively through the telematic services provided by the Revenue Agency.

16 REGISTRATION OF PRIVATE ACTS (RAP FORM) - EXTENSION TO MINUTES OF DIVIDEND DISTRIBUTION

The provision from the Revenue Agency, dated March 10, 2025, no. 114787, introduced an additional module to the "RAP - Registration of Private Acts" form, which is to be used for the telematic registration request of corporate profit distribution minutes, by legal representatives or authorized intermediaries of companies.

16.1 DISTRIBUTION OF CORPORATE PROFITS

As a result of the provision, the RAP form can now be used to request telematic registration for:

- Not only lease contracts and preliminary real estate sale agreements (as was done previously);
- But also minutes of corporate profit distribution.

The additional module, dedicated to the registration of acts for corporate profit distribution, consists of:

- The "Act - Profit Distribution Minute" section, where the "Total profit achieved" and the "Amount of profit distributed to shareholders" must be indicated;
- The "Shareholders" section, containing the personal data of the shareholders as well as, for each of them, the information related to the "Participation share" and the "Amount of profit received."

The procedure involves the payment of registration and stamp duties, calculated through self-assessment by the obligated parties, instead of the assessment carried out by the Revenue Agency office.
The registration of the profit distribution act, in accordance with Article 13 of DPR 131/86 and Article 4, paragraph 1, letter d) no. 1 of the Tariff, Part I, attached to it, must be completed within 30 days from its approval and is subject to a fixed registration tax (200.00 euros).

16.2 OTHER UPDATES TO THE UPDATED RAP FORM

Implementing the changes introduced by Legislative Decree No. 139/2024 of September 18, the provision also updated the technical specifications of the RAP form to reflect the changes regarding the taxation of the preliminary contract with down payments.
It is important to note that, by modifying Article 10 of the Tariff, Part I, attached to DPR 131/86, Legislative Decree 139/2024 provided that the down payment not subject to VAT, paid on the preliminary contract, will be subject to the registration tax:

- At the same rate of 0.5% applied to the earnest money;
- Or with the lower tax due for the final contract.

The taxation of down payments and earnest money for the preliminary contract must therefore take into account the tax that will be due for the final contract and must not exceed it.

17 VAT QUARTERLY CREDIT - VAT TR FORM - UPDATE

On March 21, 2025, the Revenue Agency updated the VAT TR form, along with the related instructions and technical specifications.
Below are the main updates related to the form, which is used to request a refund or offset the quarterly VAT credit.

17.1 SECTIONS TA AND TB

The methods for indicating VAT rates and compensation percentages in sections TA and TB have been revised: only those for 4%, 5%, 10%, and 22% are pre-printed, while the others must be entered by the filer in the appropriate column 2 of the form.

17.2 EXEMPTION FROM PROVIDING GUARANTEE

Two specific codes have been introduced for taxable persons who, having adhered to the biennial preventive agreement, are exempt from providing a guarantee on VAT refunds for amounts not exceeding 70,000.00 euros annually (Article 19, paragraph 3 of Legislative Decree 13/2024).

18 PAYMENT SERVICE PROVIDERS - COMMUNICATION OF ELECTRONIC PAYMENT DATA - NEW IMPLEMENTING PROVISIONS

With provision no. 142285 dated March 21, 2025, the Revenue Agency defined the new rules for communicating electronic payment data, implementing Article 22, paragraph 5 of Decree Law 124/2019.
This communication obligation applies to operators providing payment instruments to businesses, arts, or professional activity operators and covers:

- The identifying data of the electronic payment instruments;
- The total amount of daily transactions made through these instruments.

According to the mentioned Article 22, paragraph 5 of Decree Law 124/2019, operators are required to transmit this data electronically to the Revenue Agency, even through the PagoPA company.
Previously, the communication methods and deadlines were defined by Revenue Agency provision no. 253155 dated June 30, 2022.
However, based on feedback from communications received through PagoPA, possible improvements to the content of the communications were identified. Therefore, the submission rules and information to be transmitted were revised by the provision of March 21, 2025 (replacing previous provisions no. 253155 of June 30, 2022, and no. 340401 of September 2, 2022).

18.1 DATA TO BE TRANSMITTED

According to provision no. 142285 of March 21, 2025, obligated subjects must transmit the following information:

- Their tax code;
- The tax code and, if available, the VAT number of the operator;
- The unique code of the agreement with the operator;
- The contract relationship identifier, as communicated to the financial relations archive;
- The unique POS identifier through which the operator accepts the electronic transaction;
- The type of POS used (physical, virtual);
- The type of operation, distinguished between payment and payment reversal;
- The accounting date of the electronic transactions;
- The total daily amount of electronic transactions carried out by the operator;
- The daily number of electronic transactions carried out by the operator.

18.2 TRANSMISSION METHODS

Obligated subjects will transmit the aforementioned data:

- Directly to the Revenue Agency via the Data Flow Interchange System (SID);
- According to the telematic methods and technical specifications attached to the new provision of March 21, 2025.

18.3 TRANSMISSION DEADLINES

According to the new rules, data transmission must be carried out monthly, by the last working day of the month following the reference month (considering Saturday as a non-working day). However, communications received by the last day of the month will not be considered late.

18.4 ENTRY INTO FORCE

The rules set out in the new provision no. 142285 of March 21, 2025, will apply starting from January 1, 2026.

19 DEPRECIABLE ASSETS - REQUIREMENTS FOR VAT REFUNDS

With Revenue Agency ruling no. 20 of March 26, 2025, the right to a refund was recognized for business, art, or professional activity operators concerning VAT paid on improvements or transformations of third-party assets, which have been held for a significantly long period.

19.1 DEFINITION OF DEPRECIABLE ASSETS

For access to VAT refunds exceeding 2,582.28 euros, Article 30, paragraph 2, letter c) of DPR 633/72 refers to the purchase or importation of "depreciable assets."
As already established by the Cassation Court (Supreme Court) ruling no. 13162 of May 14, 2024, the term "depreciable asset" cannot be properly understood within the VAT legal context with reference to the income tax regulations (Articles 102 and 103 of the TUIR) or based on civil law provisions on financial statements or accounting principles.
Instead, reference must be made to the broader concept of "investment goods," as defined in Directive

2006/112/EC.
Thus, for VAT refunds, expenses incurred on assets intended for business, art, or professional activities for a "medium-long term" period must be included as instrumental assets (or "investments").

19.2 IMPROVEMENTS TO THIRD-PARTY ASSETS

As a result of the new definition of "depreciable assets," the Revenue Agency has confirmed that VAT refunds must be granted to taxable persons for improvements made to third-party assets that they hold under non-ownership arrangements (e.g., lease, loan), as well as for all assets that are not "depreciable" in the strict sense (according to civil or income tax regulations), but are still intended for business activities for a "medium-long term." In this regard, the guidance provided in paragraph 3 of the previous Revenue Agency ruling no. 179 of December 27, 2005, has been explicitly superseded.
The condition that the asset must be instrumental to the activity carried out by the taxable person (as a general prerequisite for VAT deduction under Article 19, paragraph 1 of DPR 633/72) remains unchanged.

20 VAT REFUNDS - MODIFICATION OF THE GUARANTEE - TIME LIMIT

In response to the inquiry raised by Revenue Agency in reply no. 83 of March 28, 2025, clarifications were provided regarding the possibility for the taxable person to modify the guarantee provided for annual VAT refunds.

20.1 VAT REFUNDS REQUIRING A GUARANTEE

VAT refunds exceeding 30,000.00 euros are made upon the presentation of a guarantee, in cases provided by Article 38-bis, paragraph 4 of DPR 633/72 (e.g., taxable persons operating a business for less than 2 years, excluding innovative startups). In these cases, the taxable person is free to choose from the allowed forms of guarantee (e.g., bank guarantee).

20.2 COMPLEMENTARY VAT DECLARATION TO MODIFY THE GUARANTEE

The presentation of a complementary VAT declaration to modify the type of guarantee originally chosen is allowed until the instructional phase has been completed and the payment order has been validated.

21 PACKAGING WITH RETURN AGREEMENT - FAILURE TO RETURN - INVOICING METHODS

In the reply to inquiry no. 76 of March 20, 2025, the Revenue Agency ruled on the invoicing methods for packaging provided with a return agreement that is not returned.
The specific case involved a company in the beverage sector that intended to issue an annual summary invoice, as per DM 11.8.75, for containers and packaging not returned by customers (specifically, glass bottles, plastic crates, and wooden pallets).

21.1 REGULATORY FRAMEWORK

According to Article 15, no. 4) of DPR 633/72, the amount for packaging and containers is not included in the VAT taxable base when a return agreement has been expressly agreed upon.
Where such packaging is not returned within the agreed time frame, it must be considered as sold and subject to VAT, meaning that the seller must issue an invoice for the corresponding amount.
For simplicity, DM 11.8.75 allows the issuance, by January 31 of each year, of a global summary invoice for packaging delivered in the previous year and not returned.

21.2 SUMMARY INVOICE

The "global" invoice provided by DM 11.8.75 is not delivered to customers and includes a reference to the mentioned decree rather than the buyer’s details. It can be issued provided that the seller:
• Records deliveries and returns of packaging in a specific register;
• Determines, based on the register records, the amount of packaging to be subject to VAT as the difference between the total delivered and the total returned each year;
• Determines the VAT taxable base based on the "deposit amounts" corresponding to the packaging quantities.

21.3 VAT TAXABLE BASE

In the case addressed in the response to inquiry, the applicant asked whether, for the purpose of issuing the summary invoice, they could refer to the taxable base for VAT based on the "market price list" rather than the value of the deposits.
Consistent with previous practice (R.M. 11.11.75 no. 503502), the Revenue Agency clarified that the "summary invoice" must show as the taxable base:
• The agreed price for the packaging;
• Or, in the absence of such, the normal value of the packaging, pursuant to Article 14 of DPR 633/72.

In the specific case, it is allowed to refer to the "market value" of the packaging, as long as it effectively represents the normal value of the same.

21.4 PALLET

It is also clarified that the "self-billing system" provided for by DM 11.8.75 does not apply, in any case, to wooden pallets whose sale is subject to reverse charge pursuant to Article 74, paragraph 7 of DPR 633/72.

21.5 RETURNED PACKAGING AFTER ONE YEAR

Regarding the case where packaging is returned after the issuance of the summary invoice, the Revenue Agency recognizes the possibility of making a reduction under Article 26, paragraph 2 of DPR 633/72, noting that the return of the packaging may constitute a cause of nullity of the original transaction.

22 TRAVEL AGENCIES - SPECIAL VAT REGIME - APPLICABILITY TO THE SUPPLY OF INDIVIDUAL SERVICES - CONDITIONS

With response to ruling 21.3.2025 no. 80, the Revenue Agency confirmed that, pursuant to Article 74-ter, paragraph 5-bis of DPR 633/72, the special VAT regime for travel agencies also applies to the provision of individual tourism services (e.g., accommodation, flight), provided that:

- They are provided by third parties;
- The agencies have acquired them in their possession before the customer's request.

22.1 CASE STUDY

In the case examined, the applicant requested confirmation about the possibility of applying the special regime, which allows VAT to be determined according to the "base to base" deduction method, to accommodation services provided in their own name to customers and acquired using the "Collect Booking" method.
Under this method, the company acquires the right to dispose of rooms/accommodation provided by third parties in Italy before any request from the traveler, limiting itself to notifying the final confirmation of the booking.

22.2 CONDITION OF PRIOR AVAILABILITY OF THE SERVICE

As the individual contractual clauses cannot be analyzed in a ruling, the Revenue Agency limits itself to clarifying the interpretive principles that govern the application of Article 74-ter, paragraph 5-bis of DPR 633/72, taking into account European and national jurisprudence on the matter.
Among other things, it refers to Judgment 8.2.2022 no. 3857, in which the Court of Cassation had recognized that the condition of prior availability of the service could be considered met if the travel agency, in advance, had acquired the option right for hotel rooms from a hotel establishment.
Referring to this judgment, the Agency affirms that, for the application of the special regime pursuant to

Article 74-ter of DPR 633/72, the prior availability of the individual service must be understood as the ability to dispose of it effectively at any time, exclusively and without the need for any authorization, at least until a certain deadline.

23 RESTRUCTURING PLAN WITH APPROVAL - VAT ADJUSTMENT NOTE

With response to ruling Agency of Revenue 21.3.2025 no. 79, the possibility was recognized to issue a VAT adjustment note for the seller or service provider who has carried out transactions with a party that has resorted to an approved restructuring plan (Article 64-bis of Legislative Decree 14/2019), without receiving payment of the consideration.
The right to issue the adjustment note for a decrease is subject to the "conclusion of the agreement" and the term for issuing the document, limited to the reduced amount, starts from the decree approving the plan.

The obligation to issue an adjustment note for an increase remains if, at a later date after the issuance of the decrease note, the consideration is paid, in whole or in part.

24 REAL ESTATE INTERMEDIATION SERVICES - TERRITORIALITY FOR VAT PURPOSES

In response to ruling Agency of Revenue 4.3.2025 no. 65, clarifications were provided regarding the territorial relevance, for VAT purposes, of services rendered:

- By a real estate agency tasked with selling a property located in Italy;
- By a professional who handles the extrajudicial negotiation for the cancellation of a mortgage on the property.

24.1 AGENCY SERVICES

The services rendered by the real estate agency are subject to VAT in Italy, as expressly provided for by Article 7-quater, paragraph 1, letter a) of DPR 633/72, with regard to services related to real estate located within the national territory.

24.2 LEGAL CONSULTANCY FOR MORTGAGE CANCELLATION

Pursuant to the same provision, VAT is applied in Italy to extrajudicial legal consultancy for the cancellation of the mortgage on the property. In fact, the cancellation of such a real right of guarantee represents the final act of a procedure in which the property constitutes an essential and qualifying element.

25 PERMANENT ESTABLISHMENT - REQUIREMENTS FOR VAT PURPOSES

Response to ruling Agency of Revenue 4.3.2025 no. 64 examined the relevance, for the configuration of a permanent establishment (PE) for VAT purposes in Italy, of post-sale consulting and assistance services rendered by an individual performing their activity in the territory of the State.

25.1 INTRACOMMUNITY ACQUISITIONS OF GOODS

With the document in question, it has been reaffirmed that, in principle, the conditions for the existence of a permanent establishment for VAT purposes in Italy must also be evaluated in relation to intracommuntary acquisitions of goods.
Although the relevant EU legislation (Article 192-bis of Directive 2006/112/EC) formally refers only to "sales of goods," the Agency of Revenue believes that this is not sufficient to exclude intracommuntary acquisitions from the scope of the referenced legislation.

25.2 CRITERIA FOR IDENTIFYING THE INTERVENTION OF THE PERMANENT ESTABLISHMENT

In this case, the Revenue Agency excluded that the possible "intervention" of the individual operating in Italy would be relevant for the configuration of a permanent establishment, as no active role was found in the negotiation of contracts with final customers or in the preparatory activities for the supply of the goods in question.

26 DELAYS IN PAYMENTS - IDENTIFICATION OF "LEGAL" LATE PAYMENT INTEREST RATES APPLICABLE TO THE FIRST HALF OF 2025

The European Central Bank (ECB), with the monetary policy decision of 12.12.2024, reduced the interest rate on the main refinancing operations of the Eurosystem from 3.4% to 3.15%, starting from 18.12.2024 (a rate that will be subject to further reductions during 2025).
For the purposes of identifying the "legal" late payment interest rates under Legislative Decree 9.10.2002 no. 231, the aforementioned rate of 3.15% applies to the first half of 2025, as indicated in the Ministry of Economy and Finance communication published in Official Gazette no. 63 of 17.3.2025.

For the period from 1.1.2025 to 30.6.2025, the "legal" late payment interest rates for delayed payments in commercial transactions and for services provided by self-employed workers, including transactions with Public Administrations and between self-employed workers and businesses, are therefore established at:

- 15.15% (3.15% + 8% + 4%), for transactions involving agricultural and/or food products (Articles 2 and 4 of Legislative Decree 8.11.2021 no. 198);
- 11.15% (3.15% + 8%), for other commercial transactions.

Extension to all self-employed workers

As a result of Article 2 of Law 22.5.2017 no. 81 (the so-called "Jobs Act for self-employed workers"), in effect from 14.6.2017, the regulation on "legal" late payment interest has been extended to all self-employed workers in relation to commercial transactions between:

- Self-employed workers and businesses;
- Self-employed workers and Public Administrations;
- Self-employed workers.

Previously, the rule referred only to those exercising a "liberal profession."

Contractual Deviations

The parties can agree on a different late payment interest rate from the "legal" one:

- In commercial transactions between businesses and/or between self-employed workers;
- Provided it is not grossly unfair to the creditor.

However, it must be noted that:

- In commercial transactions involving agricultural and/or food products, the rate is non-deviable;
- In "subcontracting" relationships, the rate can only be set at a higher level.

DEADLINE | OBLIGATION | COMMENT

April 10, 2025 | Communication of cash transactions with foreign tourists | Subjects referred to in Articles 22 (retailers and similar) and 74-ter (travel and tourism agencies) of DPR 633/72, who settle VAT monthly, must communicate to the Revenue Agency the cash transactions related to tourism carried out in 2024:
• with individuals who are not Italian citizens and have residence outside of Italy;
• for amounts equal to or greater than €5,000.00 and up to €15,000.00.

The communication must be made:
• electronically;
• directly, or through authorized intermediaries;
• using the "multi-purpose model."

April 10, 2025 | Submission of applications for the five per thousand | ONLUS (Non-Profit Organizations) registered by November 22, 2021, in the relevant register maintained by the Revenue Agency, must submit an electronic application to the Revenue Agency, either directly or through an authorized intermediary, to request registration in the list of beneficiaries of the five per thousand distribution of IRPEF:
• in the case of first-time registration;
• or if there are changes compared to the previous registration;
• or if the organization was not included in the permanent list published on the Revenue Agency's website on March 12, 2025.

April 10, 2025 | Submission of applications for the five per thousand | Amateur sports associations, meeting the required criteria, must submit an electronic application to CONI (National Olympic Committee) to request registration in the list of beneficiaries of the five per thousand distribution of IRPEF:
• in the case of first-time registration;
• or if there are changes compared to the previous registration;
• or if the organization was not included in the permanent 2025 list published on the CONI website.

Following the signing of an agreement with the Revenue Agency, the application for registering amateur sports associations is available both on the CONI website, through a link to the Revenue Agency's website, and directly on the Revenue Agency's website.

April 10, 2025 | Submission of applications for the five per thousand | Entities registered in the RUNTS (National Registry of Third Sector Entities) must submit an accreditation request to participate in the five per thousand distribution of IRPEF:
• if they are not included in the permanent list;
• if they did not submit this request during their registration in the RUNTS.

The accreditation request must be made through the RUNTS portal.

April 11, 2025 | Documentation for investment contributions for road haulers | Road transport companies for third-party goods must submit, by 4:00 PM, via the appropriate online platform:
• the documentation proving the completion of investments for renewing the vehicle fleet with highly sustainable vehicles, as per Ministerial Decrees DM 18.11.2021 no. 461 and DM 7.4.2022 no. 148;
• to obtain the granting of contributions based on applications submitted from August 26, 2024, to October 11, 2024 (fourth incentivization period).

April 15, 2025 | Transmission of data on 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 relating to the purchase of goods and the provision of services from non-established subjects in Italy;
• related to the documents proving the transaction received in March 2025 or transactions made in March 2025.

The communication does not concern:
• transactions for which a customs bill or electronic invoice has been received;
• purchases of goods and services not relevant territorially for VAT purposes in Italy, according to Articles 7 - 7-octies of DPR 633/72, if the amount does not exceed €5,000.00 per single transaction.

April 16, 2025 | **Monthly VAT payment** | VAT-registered taxpayers on a monthly basis must:
• settle the VAT for March 2025;
• pay the VAT owed.

Subjects who delegate accounting to third parties and have notified the Revenue Agency can refer to the VAT due for the second preceding month when settling and paying VAT.
If the amount due, combined with that for January and February 2025, does not exceed €100.00, payment can be made together with the next month's payment.
Quarterly payments, without interest, can be made for VAT related to subcontracting contracts if payment terms were agreed for after delivery of the goods or completion of services.

April 16, 2025 | **Payment of VAT balance for 2024** | Taxpayers who have paid the first installment of the balance for the 2024 tax year by March 17, 2025, must pay the second installment, with the application of the expected interest.

April 16, 2025 | **Payment of tax prepayments for 2024 from the REDDITI PF model** | Individuals holding VAT numbers who reported revenue or compensation not exceeding €170,000.00 in 2023 and opted for installment payments starting from January 16, 2025, for the second or single advance for 2024 based on their income tax return, must pay:
• the fourth of the five equal monthly installments;
• with interest at an annual rate of 4%.

April 16, 2025 | **Payment of withholding taxes and additional taxes** | Tax withholding agents must pay:
• withholding taxes made in March 2025;
• additional IRPEF taxes withheld in March 2025 on wages and similar income.

Tax withholding agents paying compensations for self-employment or commissions may not pay the withholding taxes of Articles 25 and 25-bis of DPR 600/73 if the cumulative amount of withholdings made in January, February, and March 2025 does not exceed €100.00.
Condominiums paying for contracts of works or services may not pay the withholding taxes of Article 25-ter of DPR 600/73 if the cumulative amount of withholdings in January, February, and March 2025 is not at least €500.00.

April 16, 2025 | **Payment of withholding taxes on dividends** | Tax withholding agents must pay withholding taxes:
• on profits distributed in cash during the January-March 2025 quarter;
• on profits distributed in kind by shareholders during the January-March 2025 quarter.

April 16, 2025 | **Communication of additional data on withholdings and tax deductions in place of the 770 model** | Tax withholding agents with no more than five employees as of December 31, 2024, may communicate to the Revenue Agency:
• additional data on withholdings and tax deductions made in March 2025 on wages or self-employment income or income treated as such, paid with the F24 form, through the specific form approved by the Revenue Agency on January 31, 2025 (No. 25978);
• as a substitute for filing the 770/2026 model for the 2025 tax year.

Tax withholding agents using this option must:
• apply it for the entire 2025 year;
• submit the F24 form and the additional statement exclusively via the Revenue Agency's telematic services, directly or through an authorized intermediary.

April 16, 2025 | Tax payment on amusement machines | Operators of mechanical or electromechanical amusement and entertainment machines must pay the entertainment tax and VAT due:
• based on the annual lump-sum tax bases set for each category of machines;
• related to the machines and devices installed in March 2025.

April 22, 2025 | Communication of cash transactions with foreign tourists | Subjects referred to in Articles 22 (retailers and similar) and 74-ter (travel and tourism agencies) of DPR 633/72, who settle VAT quarterly or annually, must communicate to the Revenue Agency the cash transactions related to tourism carried out in 2024:
• with individuals who are not Italian citizens and have residence outside of Italy;
• for amounts equal to or greater than €5,000.00 and up to €15,000.00.

The communication must be made:
• electronically;
• directly, or through authorized intermediaries;
• using the "multi-purpose model."

April 22, 2025 | Communication of checks on fiscal measuring devices | Manufacturers of fiscal measuring devices (cash registers) and authorized periodic verification laboratories must communicate to the Revenue Agency data regarding the verification operations carried out in the January-March 2025 quarter.
The communication must be made:
• electronically;
• directly, or through authorized intermediaries.

April 28, 2025 | Submission of INTRASTAT models | Entities that have carried out intra-Community transactions must submit the INTRASTAT models to the Revenue Agency electronically:
• for the month of March 2025, either mandatorily or optionally;
• or for the January-March 2025 quarter, either mandatorily or optionally.

Entities that exceed the threshold for submitting quarterly INTRASTAT models in March 2025 must submit:
• the models for January, February, and March 2025, specifically marked, either mandatorily or optionally;
• via telematic transmission.

The new INTRASTAT models, approved by the Customs and Monopolies Agency on December 23, 2021 (No. 493869), were introduced, with additional simplifications for model submission, applicable to the 2022 listings.

April 29, 2025 - Appeal against the new land rents
Regarding the new land registry rents assigned based on declarations related to land use for agricultural contributions, submitted to the Agency for Agricultural Payments (AGEA) in 2024, the holders of dominical and agricultural incomes can:
• submit an appeal to the Tax Justice Court of first instance (formerly the Provincial Tax Commission) competent for the territory;
• or submit a self-protection request.

April 30, 2025 - Application for re-admission to the "rottamazione-quater" of roles
Subjects with charges assigned to the Collection Agents between 1/1/2000 and 30/6/2022, who submitted

an application by 30/6/2023 to take advantage of the facilitated settlement of payment notices, executive assessments, and debit notices (so-called "rottamazione-quater"), but who have been excluded due to irregularities in paying the installments by 31/12/2024, can submit an application to the Revenue Agency-Collection for re-admission to the settlement.

If the re-admission is accepted, the payment of the amounts due can be spread over 10 equal installments due:
• the first two on 31/7/2025 and 30/11/2025;
• the following installments on 28/2, 31/5, 31/7, and 30/11 of the years 2026 and 2027.

Interest at a rate of 2% per year is due on the deferred amounts from 1/11/2023.
It is possible to make a one-time payment by 31/7/2025.

April 30, 2025 - Communication of additional data on withholdings and deductions in place of model 770
Taxpayers with no more than five employees as of 31/12/2024 can communicate to the Revenue Agency:
• additional data on withholdings and deductions made in January and February 2025 on wages or self-employment income, or those assimilated, paid with model F24 by 17/2/2025 and 17/3/2025, using the specific form approved by the Revenue Agency (Resolution 31.1.2025 n. 25978);
• as a substitute for the submission of model 770/2026 for the year 2025.

Taxpayers using this option must:
• apply it for the entire year 2025;
• submit the F24 form and the additional prospectus exclusively through the Revenue Agency's telematic services, either directly or by using an authorized intermediary.

April 30, 2025 - Annual VAT Declaration
Taxpayers with VAT registration must submit the annual VAT declaration:
• related to the year 2024 (model IVA 2025);
• exclusively electronically (either directly or via authorized intermediaries).

Any VAT credits can be used for compensation in model F24, for amounts exceeding 5,000.00 euros, starting from the tenth day after submission of the declaration with the compliance stamp or the signature of the legal auditor (unless exempt under the ISA reward system or adherence to the biennial preventive agreement).

April 30, 2025 - Option for group VAT liquidation
Parent companies and entities wishing to adopt the group VAT liquidation system starting from 2025, under Article 73, paragraph 3 of DPR 633/72, must communicate the option:
• to the Revenue Agency;
• by completing the VG section of the VAT declaration for 2024 (model IVA 2025).

April 30, 2025 - Regularization of VAT declarations and payments
Taxpayers with VAT registration can regularize, through voluntary correction, with a reduction of sanctions to one-eighth of the minimum:
• tyhe incorrect submission of the VAT declaration for 2023 (model IVA 2024);
• the omitted, insufficient, or late VAT payments for 2024.

Violations committed in:
• 2023 can be regularized with a reduction of sanctions to one-seventh of the minimum;
• earlier years can be regularized with a reduction of sanctions to one-sixth of the minimum.

Voluntary correction is completed by:
• payment of the unpaid amounts, legal interest, and reduced penalties for various violations;
• submission of any supplementary declarations.

April 30, 2025 - Submission of TR forms
VAT subjects entitled to intra-annual refunds must submit to the Revenue Agency the TR form:
• for the period January-March 2025;
• using the form approved by the Revenue Agency.

The quarterly VAT credit can be:
• requested for reimbursement;
• or used for compensation in model F24.

For the compensation of quarterly VAT credits exceeding 5,000.00 euros annually, it is mandatory to apply the compliance stamp or the signature of the legal auditor on the TR form (unless exempt under the ISA reward system or adherence to the biennial preventive agreement).

The form must be submitted:
• electronically;
• either directly, or through an authorized intermediary.

April 30, 2025 - Stamp Duty on Electronic Documents
Taxpayers with a tax period corresponding to the calendar year must pay the stamp duty:
• due for the year 2024 in relation to documents (other than electronic invoices) or registers issued or used in electronic form;
• using the F24 form, which must be submitted exclusively via telematics;
• according to the procedures established by the Revenue Agency Resolution 2.12.2014 no. 106.

April 30, 2025 - VAT Declaration and Payment - “OSS” Regime
Taxable persons who have joined the special “OSS” regime must submit to the Revenue Agency, electronically, the declaration for the quarter January-March 2025, relating to:
• services provided to non-VAT taxable clients in EU Member States other than the service provider's state;
• distance sales of goods within the EU subject to VAT in the destination member state;
• certain national sales made by digital platforms as presumed suppliers.

The declaration must be submitted even in the absence of operations covered by the regime.
VAT due based on the declaration must be paid by the deadline, according to the rates of the EU member states where the operation is considered to have been carried out.

April 30, 2025 - VAT Declaration and Payment - “IOSS” Regime
Taxable persons who have joined the special “IOSS” regime must submit to the Revenue Agency, electronically, the declaration for the month of March 2025, relating to distance sales of imported goods:
• not subject to excise duties;
• shipped in consignments with intrinsic value not exceeding 150.00 euros;
• destined for a consumer in an EU Member State.

The declaration must be submitted even in the absence of operations covered by the regime.
VAT due based on the declaration must be paid by the deadline, according to the rates of the EU member states where the sale is considered to have occurred.

April 30, 2025 - Obligations for Deceased Persons
Heirs of individuals who passed away between 1/7/2024 and 31/10/2024:

• must submit to the Revenue Agency, electronically, the 2024 INCOME and IRAP models that the deceased was required to file;
• can regularize, through voluntary correction, the incorrect submission of the declarations for 2022 and previous years and the omitted, insufficient, or late payments for 2023 and prior years.

April 30, 2025 - Diesel Tax Credit for Road Transport
Operators in the road freight transport business, either for their own account or on behalf of others, must submit an application to the competent Customs and Monopolies Agency to obtain the tax credit:
• for excise duties on diesel used for road transport;
• for the quarter January-March 2025.

The tax credit can be:
• requested for reimbursement;
• or used for compensation in the F24 form.

April 30, 2025 - Registration of Lease Contracts
Contracting parties must:
• register new lease contracts for properties with an effective start date in April 2025 and pay the corresponding registration tax;
• pay the registration tax for renewals and the annual installments of lease contracts with an effective start date in April 2025.

The “RLI” form approved by Revenue Agency Resolution 19.3.2019 no. 64442 must be used for registration. For payment of the relevant taxes, the “F24 payments with identification elements” (F24 ELIDE) form must be used, indicating the appropriate tax codes established by the Revenue Agency.

April 30, 2025 - Communication of Fees for Medical and Paramedical Activities
Private healthcare facilities must communicate to the Revenue Agency, for the year 2024:
• the total amount of fees received on behalf of each self-employed medical and paramedical worker for services provided within their facilities;
• the tax code and personal data of each self-employed medical and paramedical worker.

The communication must be made:
• electronically;
• using the “SSP” form.

April 30, 2025 - Communication of Cadastral Data
Entities managing urban waste disposal services must communicate to the Revenue Agency, electronically, any changes to the data relating to properties located within the municipal territory:
• occurring in the year 2024;
• acquired during the course of management activities.

April 30, 2025 - Communications to the Tax Registry
Insurance companies, institutions, companies, and other obligated parties must make the required communications to the Tax Registry (e.g., insurance premiums, contracts for the supply of electricity, water, or gas, fixed, mobile, and satellite telephone service contracts, etc.).
The communications:
• relate to the year 2024;
• must be submitted electronically (either directly or, where provided, through authorized intermediaries).

April 30, 2025 - Annual Report for ONLUS Organizations
ONLUS organizations, other than cooperative societies, with a tax period corresponding to the calendar year, must prepare a specific document:
• that adequately represents the asset, economic, and financial situation of the entity, distinguishing between activities directly related and institutional ones;
• for the year 2024.

Failure to fulfill this obligation results in the loss of tax benefits.

April 30, 2025 - Report on Public Fundraising Campaigns
Non-commercial entities with a tax period corresponding to the calendar year that conduct public fundraising campaigns must prepare, in addition to the annual economic and financial report, a separate specific report:
• which must show the income and expenses related to each celebration, anniversary, or awareness campaign;
• for the year 2024.

April 30, 2025 - Report on Amateur Sports Events
Amateur sports associations, with a tax period corresponding to the calendar year, must prepare a specific report:
• showing the income and expenses related to each event where the proceeds that do not contribute to taxable income are generated;
• for the year 2024.

April 30, 2025 - Correction of Five per Mille Beneficiary Lists for ONLUS
ONLUS organizations, registered by November 22, 2021, in the relevant registry maintained by the Revenue Agency, must request the correction of any errors in the list of beneficiaries of the five per mille IRPEF distribution, published by the Revenue Agency on its website by April 20, 2025, following requests submitted by April 10, 2025.

April 30, 2025 - Correction of Five per Mille Beneficiary Lists for Sports Associations
Amateur sports associations, meeting the required criteria, must request the correction of any errors in the list of beneficiaries of the five per mille IRPEF distribution, published on the relevant website by April 20, 2025, following requests submitted by April 10, 2025, to the relevant CONI office.

April 30, 2025 - Correction of Five per Mille Beneficiary Lists for RUNTS Entities
Entities registered in the National Register of Third-Sector Entities (RUNTS) must request the correction of any errors in the list of beneficiaries of the five per mille IRPEF distribution, published on the relevant website by April 20, 2025, following requests submitted by April 10, 2025, to the Ministry of Labor and Social Policies.

April 30, 2025 - Payment of Contribution for Local Government Auditors
Individuals listed in the Register of Local Government Auditors must pay the annual contribution for maintaining the Register, amounting to 25.00 euros, through the PagoPa platform.
Once the payment is made, there is no need to enter the payment details in the reserved area, as was previously required.

April 30, 2025 - Offset of Credits Against the State
Lawyers with credits for legal services provided at the state's expense must:
• exercise the option, for the year 2025, to use the credits for compensation in the F24 form to pay their own tax liabilities, social security contributions for employees, and contributions to the Forensic Fund;
• declare the existence of the requirements for the offset.

The option is exercised:
• through the electronic certification platform;
• for each invoice, for the entire amount of the invoice.

The option for the year 2025 can be exercised:
• from September 1, 2025, to October 31, 2025;
• subject to the availability of the related resources (amounting to 40 million euros annually).

May 5, 2025 - Submission of Investment Contribution Applications for Freight Transport Operators
Freight transport companies for third parties may begin submitting applications for the reservation of contributions starting at 10:00 AM, in relation to the fifth incentive period:
• for the renewal of the vehicle fleet with environmentally sustainable vehicles, under DM 18.11.2021 no. 461 and DM 7.4.2022 no. 148;
• via certified email to the address ram.investimentielevatasostenibilita@legalmail.it.

Applications must be submitted by 4:00 PM on June 20, 2025; the order of submission will be considered.