THE WEEK IN BRIEF

News

DIRECT TAXES

General provisions – Deductible expenses – Building works – Interventions aimed at removing architectural barriers – 75% IRPEF/IRES deduction – Spending cap (Italian Revenue Agency ruling no. 89 of 7 April 2025)

In ruling no. 89 of 7 April 2025, the Italian Revenue Agency provided clarifications regarding the maximum spending limit eligible for the "75% architectural barriers bonus" under Article 119-ter of Decree-Law 34/2020, in the case of a real estate complex made up of two distinct, cadastrally independent buildings but sharing a single, common external entrance.

Scope of application

The incentive provided by Article 119-ter for interventions aimed at removing architectural barriers consists of a **75% IRPEF/IRES deduction** for expenses incurred from **1 January 2022 to 31 December 2025**.
The deduction must be spread over **five equal annual installments**, or **ten installments** if the expenses are incurred during the tax year in progress on **29 May 2024** (i.e. starting from 2024 for calendar-year taxpayers).

Types of interventions and requirements

To qualify for the incentive, the interventions must comply with the requirements established by Ministerial Decree No. 236 of 14 June 1989.
Up to **29 December 2023**, the 75% deduction applied to all interventions **directly aimed at overcoming and removing architectural barriers in existing buildings**, including replacement of doors and windows

(provided they comply with DM 236/89), flooring adjustments, electrical system upgrades, and replacement of sanitary fixtures (see ruling no. 461 of 21 September 2022).

Starting from **30 December 2023**, however, Article 3 of Decree-Law 212/2023 states that interventions to remove architectural barriers in existing buildings must strictly involve:

- stairs;
- ramps;
- elevators;
- stairlifts;
- lifting platforms.

Additionally, from **30 December 2023**, compliance with DM 236/89 must be certified by a qualified technician (Article 119-ter, para. 4 of DL 34/2020).

Article 3, para. 3 of DL 212/2023 introduces **safeguard clauses** for interventions already started by 30 December 2023, including expenses incurred.

The case analyzed in ruling no. 89/2025 falls under the pre-Decree 212/2023 rules, as it meets the **safeguard clause** under Article 3, para. 3: that is, when the building permit application had been submitted or works had already started before 30 December 2023, or — even if works had not begun — a **binding agreement** for goods or services had been signed and a **deposit** paid.

Maximum spending limit

The 75% deduction applies to a total amount **not exceeding**:

- **€50,000** for works on **single-family homes** or **individual units** in multi-family buildings that are functionally independent and have one or more independent accesses from the outside. As clarified by Circular no. 17 of 26 June 2023 (p. 86), this also includes **non-independent units** within buildings with multiple units;
- **€40,000 multiplied by the number of units**, for buildings with **2 to 8 units**, when the works are on common areas;
- **€30,000 multiplied by the number of units**, for buildings with **more than 8 units**, for works on common areas.

For example, the €50,000 cap applies not only to villas but also, as clarified in the aforementioned circular (p. 86), to **non-independent individual units** in multi-unit buildings.

In the case of **several cadastrally autonomous buildings** with a **shared external entrance**, ruling no. 89/2025 clarified that the **€50,000 cap** applies to access the **75% IRPEF/IRES deduction** for interventions meeting the technical standards of Ministerial Decree 236/1989.

Moreover, since Article 119-ter, para. 1 of DL 34/2020 (in both the original and amended versions) refers to "existing buildings" without further specification, it is confirmed that the incentive also applies to **units of any cadastral category**, including **B/5 and C/6**.

References:

- Article 119-ter of Decree-Law no. 34 of 19 May 2020
- Italian Revenue Agency ruling no. 89 of 7 April 2025
- *Eutekne Guides – Direct Taxes – "Architectural barriers" – A. Zeni*
- *Il Quotidiano del Commercialista*, 8 April 2025 – "75% architectural barrier bonus with higher limit for autonomous buildings with shared access" – A. Zeni

DIRECT TAXES

IRES – Capital gains – Participation exemption – Management bonuses related to the disposal of shareholdings – Partial deductibility (Italian Revenue Agency ruling no. 90 of 7 April 2025)

DIRECT TAXES

IRES – Capital gains – Participation exemption – Management bonuses linked to the disposal of shareholdings – Partial deductibility (Italian Revenue Agency ruling no. 90 of 7 April 2025)

With regard to capital gains benefiting from the **participation exemption** under Article 87 of the Italian Income Tax Code (TUIR), the Italian Revenue Agency's **ruling no. 90 of 7 April 2025** analyzes the tax treatment of costs connected to the realization of such gains.

Bonuses paid to management resulting from the disposal of shareholdings

The case concerns **bonuses paid to management** as part of an additional component of remuneration, characterized as an extraordinary bonus linked to the financial/economic result achieved in connection with **full or partial divestments of equity investments**.

The investment holding company in question applies **IAS/IFRS accounting standards** and, in determining the capital gain, recorded the bonus amount as a **direct reduction of the capital gain**, in accordance with IAS 1.

Tax treatment of related costs and expenses for exempt capital gains (PEX)

The ruling outlines the tax framework regarding costs and expenses associated with **95%-exempt capital gains** from the sale of shareholdings.

It refers to **Article 4(1)(e) of Law 80/2003**, which delegated the Government to reform the tax system and led to the introduction of the **participation exemption regime** under Article 87 TUIR. This provision stipulates the **non-deductibility of costs directly related to the disposal of qualifying shareholdings**.

As clarified in Circular no. 36 of 4 August 2004 (the key interpretative guidance on this regime), this principle arises from the combined interpretation of:

- **Article 86(2) TUIR**, which states that the capital gain is the difference between the sale proceeds (net of directly attributable ancillary charges) and the unamortized cost;
- **Article 109(5) TUIR**, which provides that expenses and other negative components (excluding interest), unless they are tax, social security, or socially beneficial in nature, are deductible only if and to the extent that they relate to assets or activities that generate taxable income (or income excluded from taxation but not exempt).

Furthermore, the **explanatory report** accompanying Legislative Decree 344/2003 (implementing Law 80/2003) explains that **specific costs related to the sale of shareholdings qualifying for PEX**, even if not classified as direct ancillary charges, are **not deductible** and must therefore be **added back to taxable income**, pursuant to Article 109(5) TUIR.

5% deductibility of related costs

The bonus expense in this case was not recorded as a separate cost but rather used to **offset the capital gain** amount directly.

This accounting approach suggests that the bonus is **specifically and clearly linked** to the exempt capital gain.

Therefore, based on this rationale, the bonuses booked as a **direct reduction of the capital gain** should be **deductible in proportion to the taxable portion of the gain**, i.e., **only 5%**.

References:

- Article 109(5) of Presidential Decree 917/1986 (TUIR)
- Article 87 of Presidential Decree 917/1986 (TUIR)
- Italian Revenue Agency Ruling no. 90 of 7 April 2025
- *Il Quotidiano del Commercialista*, 8 April 2025 – "Manager bonuses related to PEX disposal deductible at 5%" – Sanna
- *Il Sole 24 Ore*, 8 April 2025, p. 36 – "PEX: Manager bonuses deductible at 5%" – Germani
- *Eutekne Guides – Direct Taxes – Participation Exemption* – Corso L., Sanna S.

TAX RELATIONSHIP SETTLEMENT

Two-year advance tax agreement (CPB) 2024 – New application form (Italian Revenue Agency measure no. 172928 of 9 April 2025)

Measure no. 172928 issued by the Italian Revenue Agency on **9 April 2025** approved the **CPB 2025–2026 form**, which essentially includes **Section P**, used by taxpayers subject to **ISA (synthetic reliability indexes)** to opt into the **two-year advance tax agreement (Concordato Preventivo Biennale – CPB).**

The **corrective legislative decree** approved at first reading by the Council of Ministers on **13 March 2025** and currently under parliamentary review provides for the **repeal** of Articles **23 to 33** of Legislative Decree 13/2024, which governed the CPB for **flat-rate regime taxpayers**.

The **REDDITI PF 2025 form** already reflects this change: **Section VI of Panel LM** ("Advance Agreement for Flat-rate Regime"), which was included in the **REDDITI 2024 form**, has been **removed**, as it previously allowed taxpayers in the flat-rate regime to accept the CPB proposal.

What's New in the CPB 2025–2026 Form

The **CPB 2025–2026 form** now includes three preliminary fields for reporting:

- the **ISA code** (synthetic reliability index);
- the **ATECO code** corresponding to the taxpayer's main business activity;
- the **income category**, indicating whether the taxpayer is engaged in business (code 1) or self-employment (code 2).

These details must be provided even in the case of **withdrawing a previously accepted CPB proposal**.

Apart from these updates, the structure of the form remains similar to the **CPB 2024–2025** version. The first three lines are used to confirm:

- eligibility requirements,
- the absence of exclusion conditions, and
- the occurrence of any extraordinary events.

Lines **P04 and P05** are used to report **2024 income and net production value** relevant for the agreement, while lines **P06 to P09** include the **proposed values**, and line **P10** is for expressing **acceptance**.

Updates to the form instructions

The instructions for completing the form reflect several **regulatory changes**. For example, regarding exclusion from the CPB due to **changes in the ownership structure** of partnerships and associations covered by **Article 5 of the TUIR**, the new guidance—aligned with amendments introduced by **Decree-Law 155/2024**—clarifies that changes are **relevant only if they increase the number of partners or associates**, except in the case of two or more heirs replacing a deceased partner or associate.

In listing **income exclusions for self-employment income** under **Article 15 of Legislative Decree 13/2024**, references have been updated to reflect the current numbering in the TUIR, following the changes introduced by **Legislative Decree 192/2024**. For example:

- **Capital gains and losses** now refer to **Articles 54-bis(1)** and **54-quater TUIR** (instead of former Article 54(1-bis) and 54(1-bis.1));
- For **compensation received from the sale of clientele or intangible elements** related to professional or artistic activity, no specific article is cited anymore, as these are now included in the **broad definition of remuneration**, replacing the old reference to **Article 54(1-quater)**.

Submission Procedure

According to **Provision No. 172928/2025**, the submission of data to the Italian Revenue Agency and the acceptance of the CPB proposal must be carried out **electronically**, either directly by the taxpayer via **Entratel** or **Fisconline**, or through **authorized intermediaries**, following technical specifications that will be issued in a separate provision.

Once the transmission is complete, intermediaries must **provide the taxpayer with a summary** of the CPB 2025–2026 proposal calculation, using either the official form or an equivalent report containing all transmitted data.

The instructions clarify that this **electronic transmission method** is **alternative** to the one used in the previous year: the **CPB 2025–2026 form** may also be submitted **together with the ISA form** at the time of filing the income tax return.

However, in this case, submission of the tax return (with the ISA form attached) must be **anticipated to 30 September**, which—according to changes expected in the upcoming corrective decree—will also be the **final deadline for opting into the CPB**.

CPB 2024–2025 Participation

The new form **cannot be used** where a CPB proposal is already in place for the **2024–2025 period**. For these taxpayers, the **agreed business or self-employment income** and **net production value** must be reported in **Panel CP of the 2025 REDDITI tax return** and in **Section XXII of Panel IS** in the 2025 IRAP return.

References:

- Article 9 of Legislative Decree No. 13 of 12 February 2024
- Italian Revenue Agency Provision No. 172928 of 9 April 2025
- *Il Quotidiano del Commercialista*, 10 April 2025 – "Independent submission for the new CPB 2025–2026 form" – Rivetti
- *Il Sole 24 Ore*, 10 April 2025, p. 42 – "CPB gets a makeover: New form ready" – G. Gavelli
- *Il Quotidiano del Commercialista*, 11 April 2025 – "Comprehensive CPB implementation in tax return forms" – Girinelli, Rivetti
- *Eutekne Guides – Tax Audits and Penalties – Biennial Advance Agreement (CPB)* – A. Girinelli, P. Rivetti

TAX INCENTIVES

Investment Tax Credit – "Transition 5.0" Tax Credit – Clarifications – Updated FAQ (MIMIT – GSE, April 10, 2025)

The **Ministry of Enterprises and Made in Italy (MIMIT)** published an updated version of its FAQ as of **April 10, 2025**, regarding the **"Transition 5.0" investment tax credit**, pursuant to **Article 38 of Decree-Law No. 19/2024**.

Key Updates

As stated on the MIMIT website, the update includes:

- **FAQ 4.23** – on the simplified procedure for moving from **STAGE I to STAGE V** for eligible assets under **Art. 5(1)(a)(2)** of Ministerial Decree of July 24, 2024;
- **FAQ 4.24** – providing clarifications and examples on the **simplified procedure** in cases where fully depreciated machinery is being replaced;
- **FAQ 4.25** – explaining the **simplified procedure** when assets were initially acquired via leasing and later purchased (redeemed);
- **FAQ 6.4** – updated guidance on **calculating energy needs** for production facilities that already have, or are installing, renewable energy self-generation systems and storage units;
- **FAQ 6.11** – regarding eligibility under the **CACER** and **TIAD** decrees for self-generation plants;
- **FAQ 8.6** – on the **compatibility** of the Transition 5.0 tax credit with other incentives financed by national and EU funds.

Compatibility with Other Incentives

Specifically regarding **cumulative use**, the Transition 5.0 tax credit is compatible with other national and EU-funded incentives that cover the **same costs**, **provided that** the same portion of the investment is not supported by more than one incentive.

The updated FAQ clarifies that the **tax credit base** must be **net of any other grants or contributions** received for the same eligible expenses.

Example: If a company has already received aid covering **60% of the cost** of an investment, the Transition 5.0 credit applies to the **remaining 40%**, using the applicable rate based on investment and energy saving parameters under **Art. 10 of the implementing decree**.

Restrictions on cumulation still apply where explicitly stated by the other aid programs involved.

Simplified Procedure for Replacing Obsolete Assets

Regarding the **simplified procedure** introduced by **Law No. 207/2024** and detailed in **Art. 38(9-bis) of Decree-Law No. 19/2024**, new FAQs 4.23, 4.24, and 4.25 were added.

FAQ 4.25, specifically addressing **leased assets**, confirms that, given the **substantial equivalence** between owned and leased assets, for the purpose of using the simplified procedure, the condition requiring that the replaced asset be **fully depreciated for at least 24 months** before the submission of the pre-access communication must be assessed **as if the company had owned the asset from the beginning**.

This is done by calculating the theoretical depreciation period based on the rates set out in **Ministerial Decree of December 31, 1988**. An example calculation is also provided in the FAQ.

Self-Generation of Renewable Energy

The remaining updated FAQs (6.1, 6.4, and 6.11) address investments in **renewable energy self-generation systems**.

FAQ 6.4 specifies that, if a production facility already has (or is installing) such systems, the company must report this via the online platform, including the **installation date of the most recent system**.

When calculating the **energy needs of the facility**, the company must consider the **net balance of self-produced energy**—that is, the difference between **total self-produced energy** and **unused self-produced energy**.

References:

- **FAQ – Ministry of Enterprises and Made in Italy (MIMIT)** – April 10, 2025
- *Il Quotidiano del Commercialista*, April 11, 2025 – "Transition 5.0 tax credit base must exclude other grants" – P. Alberti
- *Il Sole 24 Ore*, April 11, 2025, p. 40 – "Simplified procedure also applies to redeemed leased assets" – M. Belardi
- *Eutekne Guides – Direct Taxes – "Transition 5.0 Investment Tax Credit"* – P. Alberti

WORKPLACE SAFETY
INAIL - Premiums requested following an inspection assessment - Prescription deadline - Summary (INAIL circular 7.4.2025 no. 26)

With circular 7.4.2025 no. 26, INAIL summarized the rules regarding the prescription of credits for premiums and related charges within the Institute's jurisdiction, also taking into account established jurisprudential orientations.
Prescription of insurance premiums
The prescription of INAIL's credits towards employers and other insured parties, concerning insurance premiums, is governed by Article 112, paragraph 2 of the Presidential Decree 1124/65 and Article 3, paragraph 9, letter b) of Law 335/95. According to these provisions, the action to collect insurance premiums is subject to a 5-year prescription period, starting from the day the payment was due.

In essence, a single prescription term applies both to the action of assessing and liquidating INAIL's credits and to the action for recovering already assessed and liquidated credits (Cass. SS.UU. 3.2.1996 no. 916). Prescription begins to run from the day the right can be asserted (Article 2935 of the Civil Code). The inability to assert the right is limited to legal causes that hinder its exercise and does not include subjective impediments or mere factual obstacles (for which Article 2941 of the Civil Code provides only specific and exhaustive cases of suspension).
Therefore, the prescription period does not remain suspended for the entire duration of the inspection assessment, since suspension cases are strictly defined in Articles 2941 and 2942 of the Civil Code.

Interruption of prescription
Prescription is interrupted by any act that serves to put the debtor in default (Article 2943, paragraph 4, Civil Code). Specifically, concerning insurance matters, the prescription period can be interrupted by extrajudicial acts that serve to put the debtor in default, such as the assessment report and notification.

The assessment and notification report:

- Has the effect of an act of default, as it explicitly expresses the creditor's intention to assert their right against the person indicated in the report.
- Is an act capable of interrupting the prescription period for both premiums and civil penalties under Article 116, paragraph 8, of Law 388/2000 connected to them (INAIL circular 1/99).
  On the other hand, the first inspection report is not suitable to interrupt the prescription period, as it serves a preparatory function for the assessment activity and does not express the clear intention to assert an INAIL credit for premiums and related charges, since the elements for quantifying this credit are identified in the subsequent unified assessment report.

Moreover, inspection reports carried out by other bodies are not suitable to interrupt the prescription period for unpaid premiums due to INAIL. Specifically, INAIL states that if the inspections carried out by other control bodies:

- Contain all the necessary elements for determining the credit, such inspections must be promptly liquidated by the relevant office, with the prescription term starting from the INAIL liquidation decision.
- Do not contain all the necessary elements and there are risks of prescription for unpaid premiums, the offices can notify employers of the report details, stating the intention to claim the owed premiums and reserving the right to communicate their exact quantification later.

Calculation of prescription period
For inspection assessments, the applicable prescription period is the five-year period under Article 3, paragraph 9, of Law 335/95 (subject to any special suspension causes introduced by the legislator as part of the Covid-19 emergency measures).
For calculating the prescription, the premium payment deadline in self-assessment, which is set for February 16, must be taken into account. The deadline for submitting payroll reports for the annual premium self-assessment, which is due by February 28, is not relevant.
In essence, the method for calculating the prescription period involves counting back from the notification date of the unified assessment and notification report. In any case, the completion of valid acts interrupting the prescription always triggers a new prescription period.

Articles:

- Article 112, Presidential Decree 30.6.1965 no. 1124
- Article 2934 Civil Code
- Article 3, paragraph 9, Law 8.8.1995 no. 335

- INAIL Circular 7.4.2025 no. 26
- "Il Quotidiano del Commercialista" 8.4.2025 - "From INAIL, a summary of instructions on the prescription of credits for premiums and related charges" - Editorial
- Eutekne Guides - Social Security - "INAIL Insurance - INAIL Prescription" - Vazio F.

RENTALS
Tax Aspects - Direct Taxation - Lease renegotiation - Regional Contributions - Imposition Methods (Agenzia delle Entrate Ruling 8.4.2025 no. 91)

To support families struggling with rental payments, some regions provide funds to grant contributions to landlords who reduce rent.

In the response to the ruling of 8.4.2025 no. 91, the Agenzia delle Entrate examined the tax treatment of these contributions received by landlords following rent renegotiation, in terms of income taxes.

Case Subject to Ruling
In this case, a taxpayer (co-owner with his children of a property leased under a "conventional rent" contract, subject to a flat tax at the 10% rate) has agreed with the tenant to reduce the rent through a registered private agreement and wishes to request the contribution provided by the municipality (using the "regional fund for renegotiating lease contracts") to landlords who reduce the rent.

The regional program, in particular, provides that, in exchange for a reduction of at least 20% and for a period of no less than 6 months of the rent by the landlord, the municipality will grant a contribution, based on the missed income perceived by the landlord, with varying amounts depending on the duration of the renegotiation.
For example, in this case, the regional program provided the following contribution:

- **70% of the missed income**, up to a maximum of 500.00 euros, for a renegotiation lasting between 6 and 12 months;
- **100% of the missed income**, up to a maximum of 1,500.00 euros, for renegotiations lasting between 6 and 12 months for contracts where tenants had been affected by catastrophic events;
- **80% of the missed income**, up to a maximum of 2,500.00 euros, for renegotiations lasting between 12 and 18 months;
- **90% of the missed income**, up to a maximum of 3,000.00 euros, for renegotiations lasting more than 18 months.

That being said, the landlord asked the Agenzia delle Entrate if the contribution received from the municipality for renegotiating the rent downwards can be subject to the 10% flat tax, as the rent is.

Indemnities Received in Place of Income
After reconstructing the regulatory framework on flat tax for lease contracts (Article 3 of Legislative Decree 23/2011) and identifying the conditions under which the 10% rate can apply for so-called "conventional rent" contracts (cf. Ministerial Decree 16.1.2017), the administration recalls that Article 6 of the TUIR establishes that "the proceeds received in replacement of income, even due to the transfer of the related credits, and indemnities received... as compensation for damages consisting of loss of income... constitute income of the same category as the income replaced or lost."

In applying this rule, the practice has clarified that:

- The rule of relating to the same income category as the replaced one applies to sums paid to replace lost earnings (so-called lost profits).

- Indemnities for damages related to the so-called actual loss, which reintegrate the patrimony that suffered an economic loss, are not relevant for tax purposes.

Taxation as Rental Income
Since, in this case, the contribution granted by the municipality in exchange for the reduction of the rent effectively substitutes or supplements the rent not received by the landlord, it constitutes income of the same category as the one replaced and, consequently:

- In the case of ordinary taxation, it must be included in the determination of rental income from leased properties;
- In the case of opting for the flat tax, it may be subject to the flat rate.

Indication on the 730 Form
Finally, the Agenzia delle Entrate specifies that on the 730 form, the contribution "similarly to the reduced rent," must be indicated in Section I of Box B. A single line should be completed, filling in Column 11 "Flat Tax" (with code 1 in the 730/2025 form) and, to apply the reduced rate, inserting code 8 in Column 2 "Use" and filling in Column 6 "Rent."

Articles:

- Article 3 Legislative Decree 14.3.2011 no. 23
- Article 6 DPR 22.12.1986 no. 917
- Ruling from the Agenzia delle Entrate 8.4.2025 no. 91
- "Il Quotidiano del Commercialista" 9.4.2025 - "Contribution for Rent Reduction with Flat Tax" - Mauro
- "Il Sole 24 Ore" 9.4.2025, p. 33 - "Rent, Flat Tax Also on Contribution to Rent Reduction" - Caputo

Highlighted Legislation

PROVISION OF THE REVENUE AGENCY 21.11.2024 N. 422344
TAXES
INDIRECT TAXES - OTHER INDIRECT TAXES - STAMP DUTY
Stamp Duty on Electronic Invoices - Delayed, Omitted, or Insufficient Payment - Communications from the Revenue Agency - New CIVIS Functionality

In compliance with Article 22 of Legislative Decree 8.1.2024 no. 1 (the so-called "Fulfillment Decree"), the Revenue Agency has established a new online service called **“CIVIS - Electronic Invoice Stamp Duty Communications,”** available in the reserved area of its website. This service allows taxpayers to request assistance regarding communications related to the delayed, omitted, or insufficient payment of stamp duty on electronic invoices, as set forth in Article 12-novies of Legislative Decree 30.4.2019 no. 34 and Article 6 of Ministerial Decree 17.6.2014.

The aforementioned Article 22 of Legislative Decree 1/2024 specifically calls for a strengthening of the Revenue Agency’s digital services, with a focus on enhancing remote assistance channels.

Access to the Service

The service is available in the reserved area of the Revenue Agency's website through the **CIVIS** channel, specifically the **"CIVIS - Electronic Invoice Stamp Duty Communications"** functionality. Access requires the taxpayer to input the identification elements of the communication.

Request for Assistance and Submission of Clarifications

Within **30 days** of receiving communications regarding the omitted, insufficient, or late payment of stamp duty on electronic invoices:

- The recipient of the communication, or their authorized intermediary, may request assistance via the **CIVIS** channel, using the **"CIVIS - Electronic Invoice Stamp Duty Communications"** functionality.
- After logging into their reserved area, the taxpayer can locate the communication, input the requested information, and provide any clarifications necessary to potentially recalculate the amounts owed.

The Revenue Agency will confirm the receipt of the assistance request by issuing a receipt, which will be available in the reserved area. Once the office has processed the request, the outcome will be made available to the taxpayer in the same **CIVIS** section.

Guide Update

On **26.11.2024**, the Revenue Agency announced the update to the Guide for the payment of stamp duty on electronic invoices, which includes instructions for the new **"CIVIS - Electronic Invoice Stamp Duty Communications"** functionality.

Obligations of Intermediaries

Intermediaries must promptly inform the relevant parties, providing them with receipts and communicating the results of the assistance provided by the Revenue Agency.